

DISTRICT NO. 6 PUBLIC WORKS COMMISSION  
OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
District No. 6 Public Works Commission  
of St. Landry Parish  
Port Barre, Louisiana

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of the governmental activities and each major fund of District No. 6 Public Works Commission, a component unit of the St. Landry Parish Government, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Commission, as of December 31, 2024, 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.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Responsibilities of Management for the Financial Statements**

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

To the Board of Commissioners  
District No. 6 Public Works Commission  
of St. Landry Parish

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule on pages 27-28 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain

To the Board of Commissioners  
District No. 6 Public Works Commission  
of St. Landry Parish

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 Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The other supplementary information on pages 30-33 is presented for purposes of additional analysis and are 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 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 other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

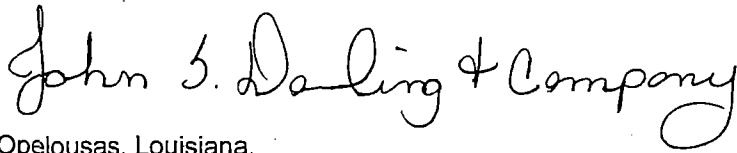
#### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated June 24, 2025, on our consideration of the Commission's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Commission's internal control over financial reporting and compliance.

To the Board of Commissioners  
District No. 6 Public Works Commission  
of St. Landry Parish

### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated June 24, 2025, on the results of our statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

A handwritten signature in cursive script that reads "John S. Darling & Company". The signature is written in dark ink and is positioned above the printed text of the firm's name and location.

Opelousas, Louisiana  
June 24, 2025

## BASIC FINANCIAL STATEMENTS

The District No. 6 Public Works Commission's basic financial statements comprise the following three components:

Government-wide financial statements - provide readers with a broad overview of District No. 6 Public Works Commission's finances in a manner similar to a private sector business.

Fund financial statements - provide readers information with an emphasis on inflows and outflows of resources useful for making decisions in a budgetary context where the focus is on meeting the near-term financial needs.

Notes to financial statements - provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS



DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
STATEMENT OF NET POSITION  
GOVERNMENTAL FUND  
DECEMBER 31, 2024

ASSETS

Cash and cash equivalents	\$ 462,259
Investments	4,222,447
Receivables	
Ad valorem taxes, net	2,624,509
State revenue sharing	20,118
Prepaid expenses	20,231
Capital assets, net	9,255,336
<u>Total assets</u>	<u>16,604,900</u>

LIABILITIES

Accounts payable and accrued expenses	27,656
Construction payable	549,467
Retainage payable	33,865
<u>Total liabilities</u>	<u>610,988</u>

NET POSITION

Net investment in capital assets	8,672,004
Unrestricted	7,321,908
<u>Total net position</u>	<u>15,993,912</u>

The accompanying notes are an integral part of this statement.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
STATEMENT OF ACTIVITIES  
GOVERNMENTAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net (Expenses) Revenues and Change in Net Position</u>
		<u>Grants and Charges for Services</u>	<u>Governmental Activities</u>
<u>Governmental Activities</u>			
Public works	\$ 1,609,197	\$ -	\$ (1,609,197)
Interest on long term debt	<u>1,634</u>	<u>-</u>	<u>(1,634)</u>
<u>Total governmental activities</u>	<u>1,610,831</u>	<u>-</u>	<u>(1,610,831)</u>
General revenues			
Taxes			2,716,438
Intergovernmental			30,177
Interest			205,448
Miscellaneous			<u>16,067</u>
<u>Total general revenues</u>			<u>2,968,130</u>
Change in net position			1,357,299
Net position – January 1, 2024			<u>14,636,613</u>
Net position – December 31, 2024			<u>15,993,912</u>

The accompanying notes are an integral part of this statement.

## FUND FINANCIAL STATEMENTS

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUND  
DECEMBER 31, 2024

GENERAL FUND

ASSETS

Cash	\$ 462,259
Investments	4,222,447
Ad valorem taxes receivable (net)	2,624,509
State revenue sharing receivable	20,118
Prepaid expenses	<u>20,231</u>
<u>Total assets</u>	<u><u>7,349,564</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES  
AND FUND BALANCE

LIABILITIES

Accounts payable and accrued expenses	\$ 27,656
Construction Payable	549,467
<u>Total liabilities</u>	<u><u>577,123</u></u>

DEFERRED INFLOWS OF RESOURCES

Unavailable revenues - ad valorem taxes	103,980
Unavailable revenues - state revenue sharing	<u>20,118</u>
<u>Total deferred inflows of resources</u>	<u><u>124,098</u></u>

FUND BALANCE

Nonspendable	20,231
Unassigned	<u>6,628,112</u>
<u>Total fund balance</u>	<u><u>6,648,343</u></u>

Total liabilities, deferred inflows of resources  
and fund balance

7,349,564

The accompanying notes are an integral part of this statement.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2024

Total fund balance for the governmental fund		\$ 6,648,343
Unavailable revenue		124,098
Retainage payable recorded as a liability in the Statement of Net Position but not due and payable at year-end, and therefore not reported in the fund financial statements		(33,865)
Capital and right-to-use assets used in governmental activities are not financial resources and, therefore are not reported in the funds. Cost of capital and right-to use assets:	\$ 13,074,704	
Less: Accumulated depreciation and amortization	<u>(3,819,368)</u>	<u>9,255,336</u>
<u>Total Net position for the governmental fund</u>		<u><u>15,993,912</u></u>

The accompanying notes are an integral part of this statement.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

<u>REVENUES</u>	<u>GENERAL FUND</u>
Taxes	
Property taxes	\$ 2,720,844
Intergovernmental	
State revenue sharing	30,869
Interest	205,448
Miscellaneous	15,188
<u>Total revenues</u>	<u>2,972,349</u>
 <u>EXPENDITURES</u>	
Current operating	
Salaries - administration	48,856
Salaries - operators	203,850
Board member pay	8,300
Payroll taxes	20,759
Property tax pension	84,812
Materials	112,879
Workmen's compensation	16,221
Other insurance	95,632
Legal and advertising	1,786
Licenses and fees	612
Telephone	5,703
Utilities	4,698
Professional fees	69,277
Rent	35,321
Repairs and maintenance	87,000
Construction cost - intergovernmental	110,985
Fuel and oil	23,989
Parts and supplies	12,768
Office supplies	9,347
Uniforms	4,387
Lease expense	19,016

Continued on next page.

The accompanying notes are an integral part of this statement.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND  
(CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>GENERAL FUND</u>
<u>EXPENDITURES</u> - Continued	
Debt Service	
Principal	\$      16,981
Interest	306
Capital outlay	
Road project - Black top	710,092
Equipment	259,885
<u>Total expenditures</u>	<u>         1,963,462</u>
 <u>NET CHANGE IN FUND BALANCE</u>	 1,008,887
 <u>FUND BALANCE</u> , beginning of year	 <u>         5,639,456</u>
 <u>FUND BALANCE</u> , end of year	 <u>         6,648,343</u>

The accompanying notes are an integral part of this statement.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024

Total net change in fund balance for the governmental fund	\$	1,008,887
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Governmental funds defer revenues that do not provide current financial recourses. However, the Statement of Activities recognizes such revenues at their net realizable value when earned, regardless of when received.

Unavailable revenues - ad valorem taxes	(4,406)	
Unavailable revenues - state revenue sharing	(692)	
Miscellaneous income	879	

Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	\$	969,977
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The governmental funds reports capital outlay as expenditures. However, in the statement of activities, the cost of these assets are allocated over their estimated useful life and reported as depreciation and amortization expense

<u>(634,327)</u>	335,650
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Repayment of a lease is considered an expenditure in the governmental funds, but increases in long-term liabilities in the Statement of Net Position

	<u>16,981</u>
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<u>Total change in net position</u>	<u><u>1,357,299</u></u>
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The accompanying notes are an integral part of this statement.



DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024

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

District No. 6 Public Works Commission of St. Landry Parish, is a political subdivision of the State of Louisiana and possesses all the powers necessary to construct, acquire, operate, and maintain roads, bridges, and road drainage facilities as well as the rights, powers, and authority enumerated for road districts in Part II of Chapter 2 of Title 48. The Commission was created by Louisiana Revised Statute 48:600.1.

The Commission is governed by 6 commissioners appointed by the St. Landry Parish Government. Effective in October 2009, the Commission approved reimbursements to commissioners for each meeting attended. Prior to October 2009, they received no compensation.

The financial statements of District No. 6 Public Works Commission of St. Landry Parish have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies and practices of District No. 6 Public Works Commission of St. Landry Parish.

**A. FINANCIAL REPORTING ENTITY**

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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the parish government to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

A. FINANCIAL REPORTING ENTITY - Continued

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the parish government appoints the commissioners of District No. 6 Public Works Commission and the function of the Commission serves as a substantial contribution to similar services provided by the parish government, the Commission was determined to be a component unit of the St. Landry Parish Government, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of the Commission, a component unit, as a whole. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

FUND FINANCIAL STATEMENTS

The accounts of the Commission are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Funds of the Commission are classified as governmental funds. Governmental funds account for the Commission's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term debt. The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Commission or meets the following criteria:

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

B. BASIS OF PRESENTATION - Continued

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

General Fund - The General Operating Fund of District No. 6 Public Works Commission of St. Landry Parish is used to account for all financial resources except those required to be accounted for in other funds.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe which transactions are recorded within the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus applied.

MEASUREMENT FOCUS

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the current financial resources measurement focus or the economic resources measurement focus is used as appropriate:

- a. All governmental funds utilize a current financial resources measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. A fund on an accrual basis utilizes an economic resources measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

BASIS OF ACCOUNTING

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING – Continued

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

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenue sharing revenues received from the State of Louisiana are recognized when susceptible to accrual.

Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

Purchase of various operating supplies are regarded as expenditures at the time purchased. The costs of governmental fund type inventories are recorded as expenditures when purchased and items on hand at year-end, if material, are recorded as assets. The policy regarding prepaid expenditures is to record the portion of insurance premiums that are paid during the current year for the future periods.

D. CASH AND INVESTMENTS

Investments, if any, are stated at cost or amortized cost, which approximates market.

Louisiana statutes authorize the Commission to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

Louisiana statutes also authorize the Commission to invest in money market funds. A money market fund is a legal investment. It is not insured by FDIC, nor is it required to be. However, in order to be in accordance with R.S. 33:2955, the money market fund must have as its underlying investments guaranteed securities of the US government or its agencies. The Commission's money market account's underlying investments are guaranteed securities of the US government.

E. CAPITAL ASSETS

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable).

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

E. CAPITAL ASSETS – Continued

Depreciation and amortization of all exhaustible assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation and amortization 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:

Infrastructure	20 years
Equipment	10-20 years
Trucks	10 years

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

F. BUDGETS

The Commission legally adopted a budget for the year ended December 31, 2024. The budget is prepared on a modified accrual basis. At year-end, all appropriations lapse. The budget amounts shown in the financial statements are the final authorized amounts as revised for the year. The level of budgetary control is by total appropriations; however, for reporting purposes, the budgetary information has been expanded.

G. ENCUMBRANCES

The Commission does not employ the encumbrance system of accounting.

H. COMPENSATED ABSENCES

Annual vacation leave is provided to all full-time employees and they are encouraged to take an annual vacation. Employees earn 40 hours of vacation time for the first year of service, 80 hours for the second year, and 120 hours beginning on the eleventh year. Vacation time in excess of 30 days may not be accumulated for a period more than one year in addition to the present year in which the vacation time is being earned.

Sick leave is earned at the rate of 2.77 hours per bi-weekly period. Any unused sick leave is carried over on December 31 of each year. Upon termination or resignation accrued sick leave will not be paid to the employee.

Employees also may accumulate compensatory time for hours worked in excess of 40 hours per week. Compensatory time will not be paid upon termination or resignation.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

I. 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 and business-type resources are reported as liabilities in the government-wide statements.

Long-term debt for the governmental fund is not reported as liabilities in the fund financial statements. The accounting for proprietary fund long-term debt is the same in the fund statements as it is in the government-wide statements.

J. EXPENDITURES AND EXPENSES

In the government-wide financial statements, expenses are classified by function for governmental activities.

In the fund financial statements, the governmental fund reports expenditures of financial resources.

K. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net position and displayed in three components:

1. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position - 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.
3. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

K. EQUITY CLASSIFICATIONS - Continued

1. Restricted – Reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Committed – Consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the board members – the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the board members remove the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. Assigned – Reflects the amounts constrained by the Commission's "intent" to be used for specific purposes but are neither restricted nor committed. The members of the board have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. Unassigned – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

The Commission considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

L. ESTIMATES

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

M. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

District No. 6 Public Works Commission of St. Landry Parish does not provide any post-employment benefits to employees and therefore is not required to report under GASB Statement No. 75, Accounting and Financial Reporting by Employers for Post-employment Benefits other than Pensions.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

N. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until that time. The Commission does not have any of this type.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Commission has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and state revenue sharing. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. Property taxes and state revenue sharing receivable for the governmental fund types, which have been remitted within 60 days subsequent to the year end, are considered measurable and available and recognized as revenues. All other property taxes and state revenue sharing are offset by deferred inflows of resources and, accordingly, have not been recorded as revenue.

O. RIGHT TO USE ASSETS

The District has recorded right to use lease assets as a result of implementing Governmental Accounting Standards Board (GASB) Statement No. 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease

NOTE 2 - CASH

At December 31, 2024, the bank and book balances of cash in checking accounts were \$475,776 and \$462,259, respectively.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Commission's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting balances) must be secured by federal deposit insurance or similar federal security, the pledge of securities owned by the fiscal agent bank, or letters of credit issued by the Federal Home Loan 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 Commission or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. The Commission does not have a policy for custodial credit risk.



DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 2 - CASH - Continued

At year-end, \$250,000 of the bank balance was covered by FDIC insurance and \$225,776 was covered by securities pledged.

NOTE 3 - AD VALOREM TAXES

District No. 6 Public Works Commission of St. Landry Parish levies a special tax of 14.56 mills on all taxable property. This tax, which was renewed at an election held on November 13, 2021, will be assessed for a period of 10 years, for the purpose of constructing, acquiring, operating, and maintaining the roads, bridges and road drainage facilities of the Commission and acquiring the necessary equipment, therefore.

The Commission's ad valorem property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the Commission. Property taxes are due on October 1 and become delinquent on January 1 of the following year. The St. Landry Parish Sheriff bills, collects, and distributes the property taxes for the Commission using the assessed values determined by the Tax Assessor of St. Landry Parish.

The Commission is required to remit a percentage of the total ad valorem taxes per the tax roll to a State Pension Fund. This amount is determined by the legislative auditor each year. Since the Sheriff collects all taxes for the parish, the tax collected in the first month is reduced by the Sheriff for the Pension Fund amount owed and the remainder is remitted to the taxing district. Therefore, the ad valorem tax receivable and revenue are shown net of Pension Fund distributions. A breakdown of taxes receivable is as follows:

	<u>Total Per Tax Roll</u>	<u>Pension Fund Requirements</u>	<u>Received in November &amp; December</u>	<u>Allowance for Uncollectible</u>	<u>Tax Receivable</u>
2024	\$ 2,719,849	\$ 84,812	\$ 809	\$ 9,719	\$ 2,624,509

NOTE 4 - LEASE LIABILITY

The District has executed various lease agreements that qualify as other than short-term leases under GASB Statement No. 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

On June 10, 2020, the Commission entered into an operating lease for a Hino 338 Dump Truck. The lease is for a period of four years and requires monthly payments of \$1,721 beginning August 2020. On September 26, 2024, the District exercised the purchase option for the Dump Truck from NCL Government Capital for \$72,000 thus ending the lease liability.

On June 11, 2020, the Commission entered into an operating lease for a Caterpillar 308-07CR Hydraulic Excavator. The lease is for a period of 5 years and requires monthly payments of \$1,310. On May 1, 2024, the District exercised the purchase option for the Hydraulic Excavator from CAT Financial for \$67,991 thus ending the lease liability.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024

**NOTE 4 - LEASE LIABILITY - Continued**

Changes in lease liability during the year ended December 31, 2024 are as follows:

Description of Debt	Balance 1/1/2024	Increase (Decrease)	Balance 12/31/2024
Lease liability	\$ 32,452	\$ (32,452)	\$ -

Lease expense during the year amounted to \$19,016.

**NOTE 5 - CAPITAL ASSETS & RIGHT-TO-USE ASSETS**

Capital assets and right-to-use assets and depreciation and amortization activity, as of and for the year ended December 31, 2024, for District No. 6 Public Works Commission of St. Landry Parish are as follows:

	January 1, 2024	Additions	Transfers/ Disposals	December 31, 2024
Governmental activities				
Non-depreciable				
Construction in Progress	\$ -	\$ 743,957	\$ -	\$ 743,957
Depreciable				
Trucks	269,568	72,000	-	341,568
Equipment	343,594	187,885	-	531,479
Infrastructure	11,457,700	-	-	11,457,700
Right-to-use lease assets				
Equipment	72,961	-	(72,961)	-
Truck	77,459	-	(77,459)	-
<u>Totals at historical cost</u>	<u>12,221,282</u>	<u>1,003,842</u>	<u>(150,420)</u>	<u>13,074,704</u>
Less accumulated depreciation/amortization				
Trucks	(100,336)	(22,923)	-	(123,259)
Equipment	(139,853)	(22,359)	-	(162,212)
Infrastructure	(2,961,012)	(572,885)	-	(3,533,897)
Right-to-use lease assets				
Equipment	(53,504)	(4,864)	58,368	-
Truck	(66,163)	(11,296)	77,459	-
<u>Total accumulated depreciation/amortization</u>	<u>(3,320,868)</u>	<u>(634,327)</u>	<u>135,827</u>	<u>(3,819,368)</u>
Governmental activities				
Capital assets, net	<u>8,900,414</u>	<u>369,515</u>	<u>(14,593)</u>	<u>9,255,336</u>

Depreciation and amortization expense was charged to governmental activities as follows:

Public works	\$ 634,327
--------------	------------

**NOTE 6 - FUND BALANCE**

The Commission does not have a deficit fund balance in its fund financial statement for the year ended December 31, 2024.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024

**NOTE 7 - COMMISSION MEMBERS**

A list of commissioners as of December 31, 2024, along with compensation received is as follows:

Jason Fitzgerald, Chairman	\$ 1,600
James Allen Cox, Secretary	1,100
Frank Albrecht	1,500
Dale Polozola	1,100
Jason Halphen	1,400
Charles Lafleur	1,600
	<hr/>
	8,300
	<hr/>

**NOTE 8 - SUBSEQUENT EVENTS**

Subsequent events were evaluated through June 24, 2025, which is the date the financial statements were available to be issued. As of June 24, 2025, there were no subsequent events noted.

**NOTE 9 - FUND BALANCE CONSTRAINTS**

The constraints on fund balance as listed in aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balance are detailed according to balance classification.

	<u>GENERAL FUND</u>
Fund Balance:	
Nonspendable	\$ 20,231
Unassigned	<hr/> 6,628,112
Total Fund Balance	<hr/> 6,648,343

REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE

DISTRICT NO. 6 ROAD PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGET			VARIANCE
	ORIGINAL	FINAL	ACTUAL	FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Taxes				
Property taxes	\$ 2,645,062	\$ 2,645,062	\$ 2,720,844	\$ 75,782
Intergovernmental				
State revenue sharing	31,500	31,500	30,869	(631)
Interest	100,000	100,000	205,448	105,448
Miscellaneous	-	-	15,188	15,188
<u>Total revenues</u>	<u>2,776,562</u>	<u>2,776,562</u>	<u>2,972,349</u>	<u>195,787</u>
<u>EXPENDITURES</u>				
Current Operating				
Salaries - administration	47,250	47,250	48,856	(1,606)
Salaries - operators	220,500	220,500	203,850	16,650
Board member pay	7,800	7,800	8,300	(500)
Payroll taxes	22,400	22,400	20,759	1,641
Property tax pension	-	-	84,812	(84,812)
Materials	175,000	175,000	112,879	62,121
Medical	150	150	-	150
Workmen's compensation	21,000	21,000	16,221	4,779
Insurance - other	102,000	102,000	95,632	6,368
Legal advertising	2,400	2,400	1,786	614
Licenses and fees	150	150	612	(462)
Telephone	7,000	7,000	5,703	1,297
Utilities	5,000	5,000	4,698	302
Professional fees	65,000	65,000	69,277	(4,277)
Rent	104,000	104,000	35,321	68,679
Repairs and maintenance	58,000	58,000	87,000	(29,000)
Construction cost - intergovernmental	-	-	110,985	(110,985)
Fuel and oil	40,000	40,000	23,989	16,011
Parts and supplies	20,000	20,000	12,768	7,232
Office expense	10,000	10,000	9,347	653

Continued on following page.

See Independent Auditor's Report.

DISTRICT NO. 6 ROAD PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE (CONTINUED)  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGET		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<u>EXPENDITURES - Continued</u>				
Uniforms	\$ 3,500	\$ 3,500	\$ 4,387	\$ (887)
Lease expense	-	-	19,016	(19,016)
Miscellaneous expense	3,100	3,100	-	3,100
Debt Service				
Principal	-	-	16,981	(16,981)
Interest	-	-	306	(306)
Capital outlay				
Road project - Black top	1,250,000	1,250,000	710,092	539,908
Testing and Inspection	8,000	8,000	-	8,000
Engineering Fees	70,000	70,000	-	70,000
Equipment	200,000	200,000	259,885	(59,885)
<u>Total expenditures</u>	<u>2,442,250</u>	<u>2,442,250</u>	<u>1,963,462</u>	<u>478,788</u>
<u>NET CHANGE IN</u>				
<u>FUND BALANCE</u>	<u>334,312</u>	<u>334,312</u>	1,008,887	<u>674,575</u>
<u>FUND BALANCE</u> , beginning of year			<u>5,639,456</u>	
<u>FUND BALANCE</u> , end of year			<u>6,648,343</u>	

See Independent Auditor's Report.

## OTHER SUPPLEMENTARY INFORMATION

### GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.



DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	GENERAL FUND	
	2024	2023
<u>REVENUES</u>		
Taxes		
Property taxes	\$ 2,720,844	\$ 2,649,918
Intergovernmental		
State revenue sharing	30,869	31,275
Interest	205,448	77,080
Miscellaneous	15,188	12,713
<u>Total revenues</u>	<u>2,972,349</u>	<u>2,770,986</u>
<u>EXPENDITURES</u>		
Current operating		
Salaries - administration	48,856	46,496
Salaries - operators	203,850	199,831
Board member pay	8,300	7,400
Payroll taxes	20,759	19,481
Property tax pension	84,812	84,976
Materials	112,879	83,381
Workmen's compensation	16,221	16,109
Other insurance	95,632	102,909
Legal and advertising	1,786	1,044
Licenses and fees	612	394
Telephone	5,703	5,447
Utilities	4,698	4,587
Professional fees	69,277	57,719
Rent	35,321	19,986
Repairs and maintenance	87,000	58,481
Construction cost - intergovernmental	110,985	-
Fuel and oil	23,989	37,241
Parts and supplies	12,768	12,490
Office expense	9,347	10,900

Continued on following page.

See Independent Auditor's Report.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	GENERAL FUND	
	2024	2023
<u>EXPENDITURES</u> - Continued		
Uniforms	\$ 4,387	\$ 2,633
Lease expense	19,016	47,030
Miscellaneous expense	-	2,469
Debt Service		
Principal	16,981	36,051
Interest	306	1,634
Capital outlay		
Road project - black top	710,092	403,119
Equipment	259,885	233,965
<u>Total expenditures</u>	<u>1,963,462</u>	<u>1,495,773</u>
<u>NET CHANGE IN FUND BALANCE</u>	1,008,887	1,275,213
<u>FUND BALANCE</u> , beginning of year	<u>5,639,456</u>	<u>4,364,243</u>
<u>FUND BALANCE</u> , end of year	<u>6,648,343</u>	<u>5,639,456</u>

See Independent Auditor's Report.

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED DECEMBER 31, 2024

Agency Head Name: Jason Fitzgerald, Chairman

Purpose	Amount
Salary	\$1,600
Benefits-insurance	0
Benefits-retirement	0
Benefits-<list any other here>	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See Independent Auditor's Report.

### RELATED REPORTS

James L. Nicholson, Jr., CPA  
Michael A. Roy, CPA  
Lisa Trouille Manuel, CPA  
Dana D. Quebedeaux, CPA  
Molly Fontenot Duplechain, CPA

Van L. Auld, CPA



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John S. Dowling, CPA - 1904-1984  
John Newton Stout, CPA - 1936-2005  
Chizal S. Fontenot, CPA - 1955-2012  
Russell J. Stelly, CPA - 1942 - 2019  
Harold Dupre, CPA - 1931-2019

Retired

Dwight Ledoux, CPA - 1998  
Joel Lanclos, Jr., CPA - 2003  
G. Kenneth Pavy, II, CPA - 2020

**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**

To the Board of Commissioners  
District No. 6 Public Works  
Commission of St. Landry Parish  
Port Barre, 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 and each major fund of District No 6 Public Works Commission, component unit of the St. Landry Parish Government, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated June 24, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered The Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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 Commission'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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not been identified.

To the Board of Commissioners  
District No. 6 Public Works Commission  
of St. Landry Parish

### **Report on Compliance and Other Matters**

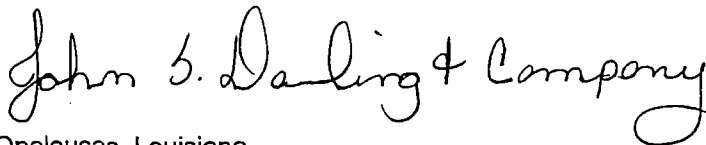
As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements; noncompliance with which could have a direct and material effect on the financial statements. 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 are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Responses as item 2024-1.

### **District No. 6 Public Works Commission of St. Landry Parish's Response to Findings**

Government Auditing Standards requires the auditor to perform limited procedures on the Commission's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Commission's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Opelousas, Louisiana  
June 24, 2025

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION I - SUMMARY OF AUDIT RESULTS

1. The independent auditor's report expresses an unmodified opinion on the basic financial statements.
2. No significant deficiencies and no material weaknesses relating to the audit of the financial statements were reported.
3. One instance of material noncompliance relating to the audit of the financial statements was reported.
4. No management letter was issued.
5. A single audit was not required under the Uniform Guidance.

SECTION II - INTERNAL CONTROL AND COMPLIANCE TO THE FINANCIAL STATEMENTS

Compliance

2024-1 Expired Terms of Commissioners

Condition: Several commission members are currently serving additional terms after two consecutive four-year terms.

Criteria: Louisiana RS 48:600.2 states that no person who has served as a commissioner for two consecutive four-year terms shall be appointed for a succeeding term.

Cause: New commissioners were not appointed to comply with Louisiana RS 48:600.2.

Effect: Commissioners currently sitting on the board have already served two consecutive four-year terms.

Recommendation: District Six Public Works Commission should notify St. Landry Parish Government to appoint new Commissioners for those with expired two consecutive four-year terms.

Response: The District will notify St. Landry Parish Government to appoint new Commissioners.

Contact Person: Jason Fitzgerald, Chairman

SECTION III - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION IV - MANAGEMENT LETTER

N/A

DISTRICT NO. 6 PUBLIC WORKS COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION I - INTERNAL CONTROL AND COMPLIANCE TO THE FINANCIAL STATEMENTS

No findings.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A.

SECTION III - MANAGEMENT LETTER

No findings.



James L. Nicholson, Jr., CPA  
Michael A. Roy, CPA  
Lisa Trouille Manuel, CPA  
Dana D. Quebedeaux, CPA  
Molly Fontenot Duplechain, CPA

Van L. Auld, CPA



**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
www.jsdc-cpas.com

John S. Dowling, CPA - 1904-1984  
John Newton Stout, CPA - 1936-2005  
Chizal S. Fontenot, CPA - 1955-2012  
Russell J. Stelly, CPA - 1942 - 2019  
Harold Dupre, CPA - 1931-2019

Retired

Dwight Ledoux, CPA - 1998  
Joel Lanclos, Jr., CPA - 2003  
G. Kenneth Pavy, II, CPA - 2020

**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners of District No. 6 Public Works Commission of St. Landry Parish  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. The Commission's management is responsible for those C/C areas identified in the SAUPs.

The Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**4) Collections (excluding electronic funds transfers)**

- A. 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).

*The Commission only has one deposit site and obtained management's representation that the listing is complete.*

- B. 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 (e.g. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are 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:

*There is only one deposit site and only one collection location for that deposit site.*

- i. Employees that are responsible for cash collections do not share cash drawers/registers;

*The Commission mainly collects checks for property taxes and revenue sharing; therefore, the Commission's employees do not have a cash drawer or register.*

- ii. 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;

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District No. 6 Public Works Commission  
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*No exceptions noted.*

- iii. Each employee responsible for collecting cash is not also 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; and

*No exceptions noted.*

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee verifies the reconciliation.

*No exceptions noted.*

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.

*No exceptions noted.*

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3 (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:

- i. Observe that receipts are sequentially pre-numbered.

*Not applicable to the Commission.*

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

*No exceptions noted.*

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

*No exceptions noted.*

- iv. 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 and the cash is stored securely in a locked safe or drawer).

*No exceptions noted.*

- v. Trace the actual deposit per the bank statement to the general ledger.

*No exceptions noted.*

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

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

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District No. 6 Public Works Commission  
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*The Commission processes payments at one location and obtained management's representation that the listing is complete.*

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

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***Three automatic payments selected did not have evidence of approval by those authorized to disburse funds and four did not have evidence by authorized signers.***

**9) Payroll and Personnel**

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- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

*No exceptions noted.*

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:

- i. Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

*No exceptions noted.*

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

***Although the supervisor did approve attendance and leave for employees, the supervisor's attendance and leave was not approved.***

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

*No exceptions noted.*

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

*No exceptions noted.*

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

*No exceptions noted.*

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

*No exceptions noted.*

**10) Ethics**

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- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and:

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- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

*No exceptions noted.*

- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

*No exceptions noted.*

B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

***The Commission has not appointed an ethics designee.***

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

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

This report is intended 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.

*John S. Dauling & Company*

Opelousas, Louisiana  
June 24, 2025

DISTRICT NO. 6 PUBLIC WORKS  
COMMISSION OF ST. LANDRY PARISH  
PORT BARRE, LOUISIANA  
FOR THE YEAR ENDED DECEMBER 31, 2024

MANAGEMENT'S RESPONSES TO THE FOLLOWING STATEWIDE AGREED-UPON PROCEDURE EXCEPTIONS:

Non-Payroll Disbursements

5.D The Commission will get all automatic payments' invoices approved and signed by the board.

Payroll and Personnel

9.B.ii. The Commission's supervisor will have the secretary or a board member approve his/her attendance and leave.

Ethics

10.B. The Commission will appoint an ethics designee and state who is appointed in the Commission's policy.