

ST. LANDRY PARISH GOVERNMENT

Opelousas, Louisiana

Financial Report

Year Ended December 31, 2020

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**DARNALL SIKES
& FREDERICK**

A CORPORATION OF CERTIFIED
PUBLIC ACCOUNTANTS

1231 East Laurel Avenue
Eunice, LA 70535

P 337-457-4146
F 337-457-5060

DSFCPAS.COM

OTHER LOCATIONS:

Lafayette Morgan City Abbeville

INDEPENDENT AUDITOR'S REPORT

The Honorable Jessie Bellard, 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, 2020, 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, 2020, 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 June 21, 2021.

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, 2020, 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 45-53 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 accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is 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 accompanying supplementary information, as listed in the table of contents 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 accompanying supplementary information, as listed in the table of contents 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 June 21, 2021, 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
June 21, 2021

BASIC FINANCIAL STATEMENTS

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Net Position
December 31, 2020

	Governmental Activities	Component Units	Total
ASSETS			
Cash and interest-bearing deposits	\$ 4,343,523	\$ 1,345,918	\$ 5,689,441
Cash and cash equivalents - restricted	2,435,115	-	2,435,115
Receivables, net	8,059,282	435,346	8,494,628
Prepaid expenditures	140,253	-	140,253
Due from agency funds	116,166	-	116,166
Due from component units	35,432	-	35,432
Due from other governments	1,010	-	1,010
Capital assets, net	<u>69,887,141</u>	<u>2,792,154</u>	<u>72,679,295</u>
Total assets	<u>85,017,922</u>	<u>4,573,418</u>	<u>89,591,340</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	<u>767,470</u>	<u>-</u>	<u>767,470</u>
LIABILITIES			
Accounts payable	1,577,653	30,934	1,608,587
Accrued expenses	387,179	-	387,179
Accrued interest	58,917	11,307	70,224
Unearned revenue	9,915	-	9,915
Unamortized premium	109,951	-	109,951
Compensated absences	91,756	-	91,756
Due to agency funds	288,014	-	288,014
Due to other government	15,332	-	15,332
Due to primary government	-	35,432	35,432
Long-term liabilities:			
Due within one year	4,310,242	110,000	4,420,242
Due after one year	35,383,833	392,500	35,776,333
Unamortized premium	879,611	-	879,611
Net pension liability	<u>25,558</u>	<u>-</u>	<u>25,558</u>
Total liabilities	<u>43,137,961</u>	<u>580,173</u>	<u>43,718,134</u>
DEFERRED INFLOWS OF RESOURCES			
Pensions	<u>1,241,405</u>	<u>-</u>	<u>1,241,405</u>
NET POSITION			
Net investment in capital assets	29,203,504	2,289,654	31,493,158
Restricted for:			
Debt service	321	-	321
Roads	2,144,475	-	2,144,475
Other	4,463,716	-	4,463,716
Unrestricted	<u>5,594,010</u>	<u>1,703,591</u>	<u>7,297,601</u>
Total net position	<u>\$ 41,406,026</u>	<u>\$ 3,993,245</u>	<u>45,399,271</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, 2020

Activities	Expenses	Program Revenues		
		Fees, Fines and Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 10,133,569	\$ 1,035,653	\$ 929,757	\$ 9,086
Public safety	991,328	174,763	89,240	-
Public works	6,049,558	800	747,199	393,815
Health and welfare	1,552,302	205,331	140,330	1,214,485
Education	5,466,364	-	6,734,837	-
Interest on long-term debt	1,618,086	-	-	-
Total governmental activities	<u>25,811,207</u>	<u>1,416,547</u>	<u>8,641,363</u>	<u>1,617,386</u>
Component Units:				
Tourist Commission	487,718	-	22,918	-
Criminal Court	75,658	90,114	-	-
Ag Arena Authority	19,903	4,318	-	-
Registrar of Voters	31,780	-	-	-
Fire Protection District No. 6	389,895	-	-	-
Total component units activities	<u>1,004,954</u>	<u>94,432</u>	<u>22,918</u>	<u>-</u>
 Total	 <u>\$ 26,816,161</u>	 <u>\$ 1,510,979</u>	 <u>\$ 8,664,281</u>	 <u>\$ 1,617,386</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
- Miscellaneous
- Total general revenues and transfers

Change in net position

Net position - December 31, 2019

Net position - December 31, 2020

Net (Expense) Revenues and
Changes in Net Assets

Governmental Activities	Component Units	Total
\$ (8,159,073)	\$ -	\$ (8,159,073)
(727,325)	-	(727,325)
(4,907,744)	-	(4,907,744)
7,844	-	7,844
1,268,473	-	1,268,473
<u>(1,618,086)</u>	<u>-</u>	<u>(1,618,086)</u>
<u>(14,135,911)</u>	<u>-</u>	<u>(14,135,911)</u>
-	(464,800)	(464,800)
-	14,456	14,456
-	(15,585)	(15,585)
-	(31,780)	(31,780)
<u>-</u>	<u>(389,895)</u>	<u>(389,895)</u>
<u>-</u>	<u>(887,604)</u>	<u>(887,604)</u>
<u>\$ (14,135,911)</u>	<u>\$ (887,604)</u>	<u>\$ (15,023,515)</u>
\$ 5,240,057	\$ 355,530	\$ 5,595,587
-	606,831	606,831
1,060,089	25,442	1,085,531
476,129	-	476,129
270,001	-	270,001
323,176	-	323,176
14,850	-	14,850
275,708	-	275,708
320,832	15,698	336,530
53,484	-	53,484
9,151,695	-	9,151,695
257,079	14,268	271,347
123,845	2,630	126,475
<u>1,339,772</u>	<u>8,408</u>	<u>1,348,180</u>
<u>18,906,717</u>	<u>1,028,807</u>	<u>19,935,524</u>
4,770,806	141,203	4,912,009
<u>36,635,220</u>	<u>3,852,042</u>	<u>40,487,262</u>
<u>\$ 41,406,026</u>	<u>\$ 3,993,245</u>	<u>\$ 45,399,271</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, 2020

ASSETS	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund	Airport Maintenance Fund
Cash and interest-bearing deposits	\$ 1,258,924	\$ 793,065	\$ 448,871	\$ 16,870
Cash and cash equivalents, restricted	-	-	-	-
Receivables	2,500,283	68,260	1,506,967	91,148
Prepaid items	1,977	-	-	-
Due from other funds	252,435	13,989	88,710	620
Due from agency funds	17,716	95,837	-	2,613
Due from component units	12,393	-	-	23,039
Due from other governments	-	-	-	-
Total assets	<u>\$ 4,043,728</u>	<u>\$ 971,151</u>	<u>\$ 2,044,548</u>	<u>\$ 134,290</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 338,735	\$ 66,839	\$ 143,181	\$ 86,486
Accrued expenditures	387,179	-	-	-
Unearned revenue	-	-	-	9,915
Due to other agency	-	-	-	-
Due to other funds	77,530	13,312	29,056	35,742
Due to other government	-	<u>15,332</u>	-	-
Total liabilities	<u>803,444</u>	<u>95,483</u>	<u>172,237</u>	<u>132,143</u>
Fund balances:				
Nonspendable:				
Prepays	1,977	-	-	-
Restricted for:				
Other general government	-	-	-	-
Public works	-	-	-	-
Prisoner expense and jury witness	41,782	-	-	-
Judicial expenses	20,448	-	-	-
Public safety	-	-	-	-
Transportation	-	-	-	-
Health and welfare	-	-	1,872,311	-
Parish road construction	-	-	-	-
Debt service	-	-	-	-
Committed to:				
General contingencies	700,473	-	-	-
Assigned to:				
Public works	169,507	-	-	-
Public safety	3,929	-	-	-
Unassigned	<u>2,302,168</u>	<u>875,668</u>	-	<u>2,147</u>
Total fund balances	<u>3,240,284</u>	<u>875,668</u>	<u>1,872,311</u>	<u>2,147</u>
Total liabilities and fund balances	<u>\$ 4,043,728</u>	<u>\$ 971,151</u>	<u>\$ 2,044,548</u>	<u>\$ 134,290</u>

Road District 1 Sales Tax Fund	WIOA Fund	Road District 1 Construction Fund	Road District 1 Sinking Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 35,141	\$ 5	\$ 321	\$ 1,790,326	\$ 4,343,523
2,435,115	-	-	-	-	2,435,115
757,839	816,609	-	-	2,318,176	8,059,282
-	5,883	132,393	-	-	140,253
-	15,478	-	-	7,547	378,779
-	-	-	-	-	116,166
-	-	-	-	-	35,432
-	-	-	-	1,010	1,010
<u>\$ 3,192,954</u>	<u>\$ 873,111</u>	<u>\$ 132,398</u>	<u>\$ 321</u>	<u>\$ 4,117,059</u>	<u>\$ 15,509,560</u>
\$ -	\$ 785,316	\$ -	\$ -	\$ 157,096	\$ 1,577,653
-	-	-	-	-	387,179
-	-	-	-	-	9,915
-	-	-	-	288,014	288,014
-	56,417	-	-	166,722	378,779
-	-	-	-	-	15,332
<u>-</u>	<u>841,733</u>	<u>-</u>	<u>-</u>	<u>611,832</u>	<u>2,656,872</u>
-	5,883	132,393	-	-	140,253
-	25,495	-	-	40,653	66,148
-	-	-	-	2,123,951	2,123,951
-	-	-	-	-	41,782
-	-	-	-	-	20,448
-	-	-	-	784,771	784,771
-	-	-	-	57,035	57,035
-	-	-	-	2,005	1,874,316
3,192,954	-	-	-	-	3,192,954
-	-	-	321	-	321
-	-	-	-	-	700,473
-	-	-	-	-	169,507
-	-	-	-	-	3,929
-	-	5	-	496,812	3,676,800
<u>3,192,954</u>	<u>31,378</u>	<u>132,398</u>	<u>321</u>	<u>3,505,227</u>	<u>12,852,688</u>
<u>\$ 3,192,954</u>	<u>\$ 873,111</u>	<u>\$ 132,398</u>	<u>\$ 321</u>	<u>\$ 4,117,059</u>	<u>\$ 15,509,560</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, 2020

Total fund balances for governmental funds at December 31, 2020		\$ 12,852,688
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	
Buildings and improvements, net of \$12,356,927 accumulated depreciation	2,348,833	
Equipment, furniture, and fixtures, net of \$4,575,168 accumulated depreciation	661,495	
Improvements other than buildings, net of \$4,179,447 accumulated depreciation	3,128,064	
Vehicles, net of \$671,969 accumulated depreciation	209,099	
Infrastructure, net of \$8,162,451 accumulated depreciation	<u>62,915,407</u>	
		69,887,141
Compensated absences payable	(91,756)	
Accrued interest payable	(58,917)	
Unamortized bond premium	(989,562)	
Bonds payable	(39,688,833)	
Capital lease payable	(5,242)	
Net pension liability	(25,558)	
Deferred outflows of resources related to pensions	767,470	
Deferred inflows of resources related to pensions	<u>(1,241,405)</u>	
		<u>(41,333,803)</u>
Total net position of governmental activities at December 31, 2020		<u>\$ 41,406,026</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, 2020

	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund	Airport Maintenance Fund
Revenues:				
Ad valorem tax	\$ 2,010,162	\$ -	\$ 1,433,798	\$ -
Sales tax	-	-	-	-
Alcohol tax	14,850	-	-	-
Slot tax	101,769	932,878	-	25,442
Royalties, commissions and franchise fees	277,166	-	-	-
Fines, fees, and forfeits	594,678	-	-	293,341
Licenses and permits	481,874	800	-	-
Federal grants	990,293	17,422	140,330	425,930
Intergovernmental revenues - State revenues:				
Parish transportation funds	-	710,798	-	-
State revenue sharing (net)	87,810	-	59,490	-
Severance tax	270,001	-	-	-
2% fire insurance rebate	320,832	-	-	-
Insurance premium tax	323,176	-	-	-
Grants	-	-	-	19,462
Video poker	476,129	-	-	-
Use of money and property	19,896	1,337	1,873	45
Other revenues	<u>482,376</u>	<u>337,994</u>	<u>201,386</u>	<u>24,156</u>
Total revenues	<u>\$ 6,451,012</u>	<u>\$ 2,001,229</u>	<u>\$ 1,836,877</u>	<u>\$ 788,376</u>
Expenditures:				
Current -				
General government	\$ 5,081,840	\$ -	\$ -	\$ 368,400
Public safety	829,196	-	-	-
Public works	2,458	1,788,477	-	-
Health and welfare	-	-	1,472,343	-
Education	-	-	-	-
Capital outlay	108,693	104,676	30,157	393,816
Debt service -				
Principal retirement	-	-	-	-
Interest and fiscal charges	778	-	-	-
Total expenditures	<u>6,022,965</u>	<u>1,893,153</u>	<u>1,502,500</u>	<u>762,216</u>
Excess (deficiency) of revenues over expenditures	<u>428,047</u>	<u>108,076</u>	<u>334,377</u>	<u>26,160</u>
Other financing sources (uses):				
Administrative fees	244,273	(14,262)	(73,475)	-
Operating transfers in	31,871	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>276,144</u>	<u>(14,262)</u>	<u>(73,475)</u>	<u>-</u>
Net changes in fund balance	704,191	93,814	260,902	26,160
Fund balances, beginning	<u>2,536,093</u>	<u>781,854</u>	<u>1,611,409</u>	<u>(24,013)</u>
Fund balances, ending	<u>\$ 3,240,284</u>	<u>\$ 875,668</u>	<u>\$ 1,872,311</u>	<u>\$ 2,147</u>

Road District 1 Sales Tax Fund	WIOA Fund	Road District 1 Construction Fund	Road District 1 Sinking Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 1,796,097	\$ 5,240,057
7,537,045	-	-	-	-	7,537,045
-	-	-	-	-	14,850
-	-	-	-	-	1,060,089
-	-	-	-	-	277,166
-	-	-	-	1,419	889,438
-	-	-	-	-	482,674
-	6,734,837	-	-	1,165,266	9,474,078
-	-	-	-	-	710,798
-	-	-	-	302,687	449,987
-	-	-	-	-	270,001
-	-	-	-	-	320,832
-	-	-	-	-	323,176
-	-	-	-	-	19,462
-	-	-	-	-	476,129
3,093	-	5	-	4,444	30,693
-	11	-	-	1,734,671	2,780,594
<u>\$ 7,540,138</u>	<u>\$ 6,734,848</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 5,004,584</u>	<u>\$ 30,357,069</u>
\$ -	\$ 5,503,921	\$ 292,339	\$ -	\$ 3,010,191	\$ 14,256,691
-	-	-	-	2,201	831,397
-	-	-	-	409,329	2,200,264
-	-	-	-	-	1,472,343
-	1,190,585	-	-	-	1,190,585
-	-	593,412	-	1,903,427	3,134,181
-	-	-	4,099,167	-	4,099,167
-	-	-	1,617,308	-	1,618,086
-	6,694,506	885,751	5,716,475	5,325,148	28,802,714
<u>7,540,138</u>	<u>40,342</u>	<u>(885,746)</u>	<u>(5,716,475)</u>	<u>(320,564)</u>	<u>1,554,355</u>
-	-	-	-	(85,479)	71,057
-	-	1,044,822	5,716,475	526,967	7,320,135
(6,761,297)	-	-	-	(558,838)	(7,320,135)
(6,761,297)	-	1,044,822	5,716,475	(117,350)	71,057
778,841	40,342	159,076	-	(437,914)	1,625,412
2,414,113	(8,964)	(26,678)	321	3,943,141	11,227,276
<u>\$ 3,192,954</u>	<u>\$ 31,378</u>	<u>\$ 132,398</u>	<u>\$ 321</u>	<u>\$ 3,505,227</u>	<u>\$ 12,852,688</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, 2020

Total net changes in fund balances at December 31, 2020 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 1,625,412
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	\$ 1,309,953	
Depreciation expense for the year ended December 31, 2020	<u>(2,460,559)</u>	(1,150,606)
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		
		4,099,167
Compensated absences paid over amounts accrued		20,550
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis		8,471
Amortization of bond premium		109,951
Capital lease payments		60,104
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	410,516	
Pension contributions during the measurement period	(386,807)	
Excess contributions during the measurement period	(9,452)	
Cost of benefits earned net of employee contributions	(459,689)	
Employer's proportionate share of contributions during the measurement period	396,259	
Amortization of excess contributions during the measurement period	<u>2,994</u>	(46,179)
Some revenues reported in the statement of activities do not provide current financial resources in governmental funds:		
Non employer pension contributions		<u>43,936</u>
Total changes in net position at December 31, 2020 per Statement of Activities		<u>\$ 4,770,806</u>

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, 2020

	Agency Funds	
	Adjudicated Property Fund	Racino Fund
ASSETS		
Cash, including time deposits	\$ 136,862	\$ 5,812
Receivables	-	181,509
	\$ 136,862	\$ 187,321
LIABILITIES AND FUND BALANCE		
Due to other funds	\$ -	\$ 116,166
Due to other governments	136,862	71,155
Total liabilities	\$ 136,862	\$ 187,321

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.

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 8 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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Inventory

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

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. 12 to 18 days of unused annual leave may be carried over from year to year. Full-time employees earn sick leave at the rate of 12 to 18 days per 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 11 for further details.

Q. Subsequent Events

We have evaluated events subsequent to the balance sheet through June 21, 2021, the date the financial statements were available to be issued.

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.

At December 31, 2020, the Parish has cash and interest-bearing deposits (book balances) totaling \$8,267,230 as follows:

	<u>Demand Deposits</u>
Primary Government:	
Cash and interest bearing deposits	\$ 4,343,523
Cash and cash equivalents, restricted	2,435,115
Agency Funds	142,674
Component Units	<u>1,345,918</u>
	<u>\$ 8,267,230</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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 2 CASH AND CASH EQUIVALENTS (Continued)

Deposit balances (bank balances) at December 31, 2020, are as follows:

Bank balances \$ 8,474,653

At December 31, 2020, the deposits are secured as follows:

Federal deposit insurance \$ 2,000,000

Pledged securities (Category 3) 8,287,095

Total \$ 10,287,095

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.

NOTE 3 RECEIVABLES

The following is a summary of receivables at December 31, 2020:

Class of Receivables	Primary Government			Component Units
	General Fund	Special Revenue Funds	Total	
Ad valorem taxes, net	\$ 2,058,764	\$ 3,312,502	\$ 5,371,266	\$ 363,125
Sales tax	-	905,178	905,178	-
Intergovernmental:				
Federal	45,303	1,074,029	1,119,332	-
State	153,863	111,378	265,241	72,221
Other	<u>242,353</u>	<u>155,912</u>	<u>398,265</u>	-
Total	<u>\$ 2,500,283</u>	<u>\$ 5,558,999</u>	<u>\$ 8,059,282</u>	<u>\$ 435,346</u>

NOTE 4 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 \$ 42,016
 Special Revenue Funds 67,602
 Component Units 7,493
\$ 117,111

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 5 INTERFUND RECEIVABLES/PAYABLES

	Interfund Receivables	Interfund Payables
General Fund	\$ 282,544	\$ 77,530
Special Revenue Funds:		
Road and Bridge Maintenance	109,826	13,312
Airport Maintenance	26,272	35,742
Health Unit Maintenance	88,710	29,056
Jail Maintenance	-	6,993
Delta Grand	3,211	2,102
WIOA	15,478	56,417
Community Action Agency	4,336	137,410
Road District 12 of Ward 2 Maintenance	-	7,375
Road District 1 of Ward 3 Maintenance	-	5,990
First Hospital District	-	4
Sub-Road District -		
No. 2 of Road District 11-A of Ward 1 Maintenance	-	2,354
No. 1 of Road District 3 of Ward 1 Maintenance	-	1,794
No. 1 of Road District 11-A Maintenance	-	2,700
Agency Funds:		
Racino Fund	-	116,166
Component Units:		
Tourist Commission	-	9,464
ROV Racino	-	212
Ag Arena Authority	-	25,756
	\$ 530,377	\$ 530,377

NOTE 6 PROPERTY TAXES

For the year ended December 31, 2020, property taxes were levied on property with assessed valuations totaling \$845,168,205 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	10.26 mills

 Sub-road district taxes -

No. 1 of Road District 11-A Maintenance	9.26 mills
No. 2 of Road District 11-A Maintenance	8.43 mills
No. 1 of Road District 3 of Ward 1 Maintenance	9.60 mills
	51.19 mills

Component units -

Fire Protection District No. 6 Maintenance	11.25 mills
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ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 7 CAPITAL ASSETS AND DEPRECIATION

	Balance 12/31/19	Additions	Deletions	Balance 12/31/20
Primary Government:				
Governmental activities -				
Capital assets not being depreciated:				
Land	\$ 624,243	\$ -	\$ -	\$ 624,243
Construction in progress - infrastructure	1,824,228	-	(1,824,228)	-
	<u>2,448,471</u>	<u>-</u>	<u>(1,824,228)</u>	<u>624,243</u>
Capital assets being depreciated:				
Buildings and improvements	14,705,760	-	-	14,705,760
Vehicles	853,425	27,643	-	881,068
Equipment, furniture and fixtures	4,974,011	282,399	(19,747)	5,236,663
Infrastructure	68,660,435	2,417,423	-	71,077,858
Improvements other than buildings	6,900,795	406,716	-	7,307,511
	<u>96,094,426</u>	<u>3,134,181</u>	<u>(19,747)</u>	<u>99,208,860</u>
Less accumulated depreciation:				
Buildings and improvements	(12,126,968)	(229,959)	-	(12,356,927)
Vehicles	(625,044)	(46,925)	-	(671,969)
Equipment, furniture and fixtures	(4,419,436)	(175,479)	19,747	(4,575,168)
Infrastructure	(6,314,116)	(1,848,335)	-	(8,162,451)
Improvements other than buildings	(4,019,586)	(159,861)	-	(4,179,447)
	<u>(27,505,150)</u>	<u>(2,460,559)</u>	<u>19,747</u>	<u>(29,945,962)</u>
Total capital assets being depreciated, net	<u>68,589,276</u>	<u>673,622</u>	<u>-</u>	<u>69,262,898</u>
Governmental activities capital assets, net	<u>\$ 71,037,747</u>	<u>\$ 673,622</u>	<u>\$ (1,824,228)</u>	<u>\$ 69,887,141</u>

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

Finance and administrative	\$ 152,411
Public safety	159,932
Public works	2,068,258
Health and welfare	<u>79,958</u>
Total governmental activities depreciation expense	<u>\$ 2,460,559</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 7 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 12/31/19	Additions	Deletions	Balance 12/31/20
Component Units:*				
Agricultural Arena -				
Governmental activities:				
Capital assets being depreciated:				
Buildings	\$ 355,572	\$ -	\$ -	\$ 355,572
Less accumulated depreciation:				
Buildings	(250,769)	(12,112)	-	(262,881)
Total capital assets being depreciated, net	<u>104,803</u>	<u>(12,112)</u>	<u>-</u>	<u>92,691</u>
Governmental activities capital assets, net	<u>\$ 104,803</u>	<u>\$ (12,112)</u>	<u>\$ -</u>	<u>\$ 92,691</u>
Depreciation was charged to economic development and assistance		<u>\$ 12,112</u>		
	Balance 12/31/19	Additions	Deletions	Balance 12/31/20
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	(474,159)	(55,270)	-	\$ (529,429)
Equipment, furniture and fixtures	(47,179)	(13,649)	-	(60,828)
	<u>(521,338)</u>	<u>(68,919)</u>	<u>-</u>	<u>(590,257)</u>
Total capital assets being depreciated, net	<u>1,822,864</u>	<u>(68,919)</u>	<u>-</u>	<u>1,753,945</u>
Governmental activities capital assets, net	<u>\$ 1,822,864</u>	<u>\$ (68,919)</u>	<u>\$ -</u>	<u>\$ 1,753,945</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> 12/31/19	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/20
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	33,987	-	-	33,987
	<u>162,760</u>	<u>-</u>	<u>-</u>	<u>162,760</u>
Less accumulated depreciation:				
Vehicles	(25,620)	-	-	(25,620)
Equipment, furniture and fixtures	(102,994)	(159)	-	(103,153)
Building improvements	(22,147)	(2,265)	-	(24,412)
	<u>(150,761)</u>	<u>(2,424)</u>	<u>-</u>	<u>(153,185)</u>
Total capital assets being depreciated, net	<u>11,999</u>	<u>(2,424)</u>	<u>-</u>	<u>9,575</u>
Governmental activities capital assets, net	<u>\$ 11,999</u>	<u>\$ (2,424)</u>	<u>\$ -</u>	<u>\$ 9,575</u>
Depreciation was charged to elections		<u>\$ 2,424</u>		
	<u>Balance</u> 12/31/19	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/20
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	651,791	-	-	651,791
Equipment, furniture and fixtures	1,059,785	64,264	-	1,124,049
Improvements other than buildings	50,343	-	-	50,343
	<u>1,761,919</u>	<u>64,264</u>	<u>-</u>	<u>1,826,183</u>
Less accumulated depreciation:				
Buildings	(165,538)	(17,080)	-	(182,618)
Equipment, furniture and fixtures	(585,271)	(93,994)	-	(679,265)
Improvements other than buildings	(43,840)	(2,517)	-	(46,357)
	<u>(794,649)</u>	<u>(113,591)</u>	<u>-</u>	<u>(908,240)</u>
Total capital assets being depreciated, net	<u>967,270</u>	<u>(49,327)</u>	<u>-</u>	<u>917,943</u>
Governmental activities capital assets, net	<u>\$ 985,270</u>	<u>\$ (49,327)</u>	<u>\$ -</u>	<u>\$ 935,943</u>
Depreciation was charged to public safety		<u>\$ 113,591</u>		

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended December 31, 2020:

	Primary Government			
	Balance 12/31/19	Additions	Deductions	Balance 12/31/20
General long-term debt:				
Compensated absences	\$ 112,306	\$ 90,856	\$ 111,406	\$ 91,756
Capital lease payable	65,346	-	60,104	5,242
Bonds payable	<u>43,788,000</u>	-	<u>4,099,167</u>	<u>39,688,833</u>
Total	<u>\$ 43,965,652</u>	<u>\$ 90,856</u>	<u>\$ 4,270,677</u>	<u>\$ 39,785,831</u>
	Component Units			
	Balance 12/31/19	Additions	Deductions	Balance 12/31/20
General long-term debt:				
Bonds payable	<u>\$ 607,500</u>	<u>\$ -</u>	<u>\$ 105,000</u>	<u>\$ 502,500</u>
Total	<u>\$ 607,500</u>	<u>\$ -</u>	<u>\$ 105,000</u>	<u>\$ 502,500</u>

Long-term debt outstanding at December 31, 2020 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%	\$ 39,688,833
Capital lease payable				5,242
Compensated absences				<u>91,756</u>
Total primary government				<u>\$ 39,785,831</u>
Component Units -				
Bonds payable:				
St. Landry Parish Tourist Commission	1/2010	2025	3.75 - 6.50%	<u>\$ 502,500</u>
Total component units				<u>\$ 502,500</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 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 2021. 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, 2020, including interest payments of \$7,018,026 for the primary government and \$69,304 for the component unit are as follows:

Primary Government:

Component Unit: *

St. Landry Parish Tourist Commission

Year Ending December 31,	Revenue Bonds Series 2014		Revenue Bonds Series 2010	
	Principal	Interest	Principal	Interest
2021	\$ 4,305,000	\$ 1,414,017	110,000	27,683
2022	4,448,333	1,271,100	115,000	20,901
2023	4,582,500	1,137,650	120,000	13,645
2024	4,717,500	1,000,175	125,000	6,019
2025	4,902,500	815,442	32,500	1,056
2026-2029	<u>16,733,000</u>	<u>1,379,642</u>	-	-
	<u>\$ 39,688,833</u>	<u>\$ 7,018,026</u>	<u>\$ 502,500</u>	<u>\$ 69,304</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 8 CHANGES IN GENERAL LONG-TERM DEBT (Continued)

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, 2020, the book value of capital assets under lease totaled \$4,319, net of \$254,824 accumulated depreciation. Amortization of leased equipment is included with depreciation expense.

A summary of the future service requirements to amortize the remaining capital lease as of December 31, 2020 is as follows:

Year	Governmental Activities
2021	\$ 5,279
Total minimum lease payments	5,279
Less amount representing interest	37
Present value of minimum lease payments	\$ 5,242

NOTE 9 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, 2020 were \$140,481. Future minimum lease payments under these leases are as follows:

Year Ended	Amount
2021	\$ 138,390
2022	138,390
2023	122,640
2024	13,569
2025	-
Total	\$ 412,989

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, 2020 totaled \$960. There are no future minimum lease payments.

NOTE 10 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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 11 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.

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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 11 PENSION PLAN (Continued)

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.

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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 11 PENSION PLAN (Continued)

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 December 31, 2020, 2019, and 2018 were \$410,516, \$386,807 and \$407,731, respectively.

According to state statute, the System also receives ¼ 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, 2020, the Parish Government reported a liability of \$25,558 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2019, 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, 2019, the Parish Government’s proportion was 0.542934%, which was a decrease of 0.044294% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the Parish Government recognized pension expense of \$470,902. The Parish Government recognized revenue of \$43,936 as its proportionate share of non-employer contributions for the year ended December 31, 2020.

At December 31, 2020, 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	\$ -	\$ 228,802
Change in assumptions	356,954	-
Change in proportion and differences between the employer’s contributions and the employer’s proportionate share of contributions	-	54,542
Net differences between projected and actual earnings on plan investments	-	958,061
Contributions subsequent to the measurement date	<u>410,516</u>	<u>-</u>
Total	<u>\$ 767,470</u>	<u>\$ 1,241,405</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 11 PENSION PLAN (Continued)

Parish Government contributions subsequent to the measurement date in the amount of \$410,516 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, 2020.

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>	
2021	\$ (207,661)
2022	(252,663)
2023	6,575
2024	<u>(430,702)</u>
	<u>\$ (884,451)</u>

Actuarial Assumptions

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2019
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
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, 2013 through December 31, 2017. 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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 11 PENSION PLAN (Continued)

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 7.18% for the year ended December 31, 2019.

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, 2019 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%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real assets	2%	0.11%
Totals	<u>100%</u>	<u>5.18%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.18%</u>

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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 11 PENSION PLAN (Continued)

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%	\$ 2,762,390
Current discount rate	6.50%	\$ 25,558
1% increase	7.50%	\$ (2,267,853)

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.

NOTE 12 COMPENSATION PAID TO COUNCIL MEMBERS

Compensation paid to council members for the year ended December 31, 2020, follows:

Alvin Stelly	\$ 12,672
Coby Clavier	12,672
Dexter Brown	12,672
Easton Shelvin	12,672
Gilfred Savoy	12,263
Harold Taylor	12,672
Jerry Red	12,672
Jimmie Edwards	12,672
Kenneth Marks	409
Mildred Thierry	12,672
Nancy Carriere	12,672
Timmy Lejeune	12,672
Vivian Olivier	12,672
Wayne Ardoin	12,672
	<u>\$ 164,736</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 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 14 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, 2020, the amounts, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

During 2020, management has determined that an amount of \$199,429 previously deemed to be probable and due to the state, is now deemed to be only remotely possible of being demanded for payment. Therefore, management has reversed this contingent liability relating to the Law Income Home Energy Assistance Program.

NOTE 15 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, 2020, there was a fund balance of \$47,515 in the Criminal Court Fund; therefore, \$23,758 is due the General Fund.

NOTE 16 CORONAVIRUS PANDEMIC

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.

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
General Fund

Budgetary Comparison Schedule
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020				2019 Actual
	Budget		Actual	Variance - Favorable (Unfavorable)	
	Original	Final			
Revenues:					
Ad valorem taxes	\$ 1,842,673	\$ 1,891,582	\$ 2,010,162	\$ 118,580	\$ 1,960,068
Alcohol tax	13,568	12,816	14,850	2,034	15,009
Slot tax	161,105	105,053	101,769	(3,284)	156,316
Royalties, commissions and franchise taxes	257,782	262,493	277,166	14,673	280,496
Fines, fees, and forfeits	469,187	352,219	594,678	242,459	424,488
Federal grants	130,000	926,744	990,293	63,549	97,112
Licenses and permits	324,019	513,572	481,874	(31,698)	335,035
State revenues -					
State revenue sharing (net)	88,987	88,548	87,810	(738)	88,976
Severance tax	385,861	235,963	270,001	34,038	382,853
2% fire insurance rebate	323,151	320,832	320,832	-	323,152
Insurance premium tax	295,158	295,158	323,176	28,018	312,277
Video poker	465,000	412,195	476,129	63,934	495,844
Use of money and property	3,324	2,870	19,896	17,026	38,277
Other revenues	397,118	476,075	482,376	6,301	440,395
Total revenues	<u>5,156,933</u>	<u>5,896,120</u>	<u>6,451,012</u>	<u>554,892</u>	<u>5,350,298</u>
Expenditures:					
Current -					
General government	4,475,500	5,029,488	5,081,840	(52,352)	4,447,166
Public safety	921,765	858,748	829,196	29,552	713,935
Public works	-	-	2,458	(2,458)	3,392
Capital outlay	58,093	36,382	108,693	(72,311)	75,180
Debt service	-	-	-	-	-
Interest	-	778	778	-	2,237
Total expenditures	<u>5,455,358</u>	<u>5,925,396</u>	<u>6,022,965</u>	<u>(97,569)</u>	<u>5,241,910</u>
Excess (deficiency) of revenues over expenditures	<u>(298,425)</u>	<u>(29,276)</u>	<u>428,047</u>	<u>457,323</u>	<u>108,388</u>
Other financing sources (uses):					
Administrative fees	138,733	232,446	244,273	11,827	294,303
Operating transfers in	196,522	38,929	31,871	(7,058)	151,335
Operating transfers out	(25,000)	-	-	-	(112,392)
Total other financing sources (uses)	<u>310,255</u>	<u>271,375</u>	<u>276,144</u>	<u>4,769</u>	<u>333,246</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	11,830	242,099	704,191	462,092	441,634
Fund balance, beginning	<u>2,536,093</u>	<u>2,536,093</u>	<u>2,536,093</u>	<u>-</u>	<u>2,094,459</u>

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

Budgetary Comparison Schedule
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020			Variance - Favorable (Unfavorable)	2019 Actual
	Budget		Actual		
	Original	Final			
Revenues:					
Slot tax	\$ 1,476,799	\$ 962,985	\$ 932,878	\$ (30,107)	\$ 1,432,892
Licenses and permits	-	-	800	800	1,350
Federal grants	-	17,422	17,422	-	-
State revenues:					
Parish transportation funds	839,669	676,500	710,798	34,298	810,009
Use of money and property	979	1,658	1,337	(321)	1,089
Other revenues	<u>109,699</u>	<u>358,208</u>	<u>337,994</u>	<u>(20,214)</u>	<u>288,086</u>
Total revenues	<u>2,427,146</u>	<u>2,016,773</u>	<u>2,001,229</u>	<u>(15,544)</u>	<u>2,533,426</u>
Expenditures:					
Current -					
Public works	2,242,612	1,984,956	1,788,477	196,479	2,139,647
Capital outlay	<u>180,107</u>	<u>180,000</u>	<u>104,676</u>	<u>75,324</u>	<u>33,405</u>
Total expenditures	<u>2,422,719</u>	<u>2,164,956</u>	<u>1,893,153</u>	<u>271,803</u>	<u>2,173,052</u>
Excess (deficiency) of revenues over expenditures	<u>4,427</u>	<u>(148,183)</u>	<u>108,076</u>	<u>256,259</u>	<u>360,374</u>
Other financing sources (uses):					
Administrative fees	(4,427)	(14,395)	(14,262)	133	(11,621)
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(103,508)</u>
Total other financing sources	<u>(4,427)</u>	<u>(14,395)</u>	<u>(14,262)</u>	<u>133</u>	<u>(115,129)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	(162,578)	93,814	256,392	245,245
Fund balance, beginning	<u>781,854</u>	<u>781,854</u>	<u>781,854</u>	<u>-</u>	<u>536,609</u>
Fund balance, ending	<u>\$ 781,854</u>	<u>\$ 619,276</u>	<u>\$ 875,668</u>	<u>\$ 256,392</u>	<u>\$ 781,854</u>

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

Budgetary Comparison Schedule
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020		Actual	Variance - Favorable (Unfavorable)	2019 Actual
	Budget				
	Original	Final			
Revenues:					
Ad valorem taxes	\$ 1,305,253	\$ 1,342,690	\$ 1,433,798	\$ 91,108	\$ 1,396,731
Federal grants	-	64,965	140,330	75,365	-
State revenues:					
State revenue sharing (net)	60,502	59,949	59,490	(459)	60,240
Grants	-	-	-	-	10,000
Use of money and property	2,841	2,684	1,873	(811)	2,429
Other revenues	<u>188,260</u>	<u>195,242</u>	<u>201,386</u>	<u>6,144</u>	<u>191,649</u>
Total revenues	<u>1,556,856</u>	<u>1,665,530</u>	<u>1,836,877</u>	<u>171,347</u>	<u>1,661,049</u>
Expenditures:					
Current -					
Health and welfare	1,494,582	1,503,639	1,472,343	31,296	1,484,369
Capital outlay	<u>-</u>	<u>95,270</u>	<u>30,157</u>	<u>65,113</u>	<u>15,885</u>
Total expenditures	<u>1,494,582</u>	<u>1,598,909</u>	<u>1,502,500</u>	<u>96,409</u>	<u>1,500,254</u>
Excess of revenues expenditures	<u>62,274</u>	<u>66,621</u>	<u>334,377</u>	<u>267,756</u>	<u>160,795</u>
Other financing sources (uses):					
Administrative fees	<u>(62,274)</u>	<u>(66,621)</u>	<u>(73,475)</u>	<u>(6,854)</u>	<u>(66,442)</u>
Total other financing sources	<u>(62,274)</u>	<u>(66,621)</u>	<u>(73,475)</u>	<u>(6,854)</u>	<u>(66,442)</u>
Excess of revenues and other sources over expenditures and other uses	-	-	260,902	260,902	94,353
Fund balance, beginning	<u>1,611,409</u>	<u>1,611,409</u>	<u>1,611,409</u>	<u>-</u>	<u>1,517,056</u>
Fund balance, ending	<u>\$ 1,611,409</u>	<u>\$ 1,611,409</u>	<u>\$ 1,872,311</u>	<u>\$ 260,902</u>	<u>\$ 1,611,409</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Airport Maintenance Fund

Budgetary Comparison Schedule
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020		Actual	Variance - Favorable (Unfavorable)	2019 Actual
	Budget				
	Original	Final			
Revenues:					
Slot tax	\$ 40,276	\$ 26,263	\$ 25,442	\$ (821)	\$ 39,079
Fines, fees, and forfeitures	223,498	300,612	293,341	(7,271)	244,274
Federal grants	496,457	526,652	425,930	(100,722)	-
State revenues:					
Grants	-	19,462	19,462	-	218,713
Use of money and property	157	45	45	-	139
Other revenues	-	-	24,156	24,156	7,227
Total revenues	<u>760,388</u>	<u>873,034</u>	<u>788,376</u>	<u>(84,658)</u>	<u>509,432</u>
Expenditures:					
Current -					
General government	293,388	367,448	368,400	(952)	547,762
Capital outlay	492,000	505,586	393,816	111,770	1,138
Total expenditures	<u>785,388</u>	<u>873,034</u>	<u>762,216</u>	<u>110,818</u>	<u>548,900</u>
Excess of revenues expenditures	<u>(25,000)</u>	-	<u>26,160</u>	<u>26,160</u>	<u>(39,468)</u>
Other financing sources (uses):					
Operating transfers in	<u>25,000</u>	-	-	-	40,000
Total other financing sources	<u>25,000</u>	-	-	-	40,000
Excess of revenues and other sources over expenditures and other uses	-	-	26,160	26,160	532
Fund balance, beginning	<u>(24,013)</u>	<u>(24,013)</u>	<u>(24,013)</u>	-	<u>(24,545)</u>
Fund balance, ending	<u>\$ (24,013)</u>	<u>\$ (24,013)</u>	<u>\$ 2,147</u>	<u>\$ 26,160</u>	<u>\$ (24,013)</u>

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

Budgetary Comparison Schedule
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020		Actual	Variance - Favorable (Unfavorable)	2019 Actual
	Budget				
	Original	Final			
Revenues:					
Sales tax	\$ 6,487,838	\$ 6,422,201	\$ 7,537,045	\$ 1,114,844	\$ 6,557,443
State revenues:					
Use of money and property	-	1,777	3,093	1,316	8,319
Other revenues	-	-	-	-	48,177
Total revenues	<u>6,487,838</u>	<u>6,423,978</u>	<u>7,540,138</u>	<u>1,116,160</u>	<u>6,613,939</u>
Expenditures:					
Current -					
Public works	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess of revenues expenditures	<u>6,487,838</u>	<u>6,423,978</u>	<u>7,540,138</u>	<u>1,116,160</u>	<u>6,613,939</u>
Other financing sources (uses):					
Operating transfers out	<u>(6,468,836)</u>	<u>(7,716,477)</u>	<u>(6,761,297)</u>	<u>955,180</u>	<u>(7,261,311)</u>
Total other financing sources	<u>(6,468,836)</u>	<u>(7,716,477)</u>	<u>(6,761,297)</u>	<u>955,180</u>	<u>(7,261,311)</u>
Excess of revenues and other sources over expenditures and other uses	19,002	(1,292,499)	778,841	2,071,340	(647,372)
Fund balance, beginning	<u>2,414,113</u>	<u>2,414,113</u>	<u>2,414,113</u>	-	<u>3,061,485</u>
Fund balance, ending	<u>\$ 2,433,115</u>	<u>\$ 1,121,614</u>	<u>\$ 3,192,954</u>	<u>\$ 2,071,340</u>	<u>\$ 2,414,113</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
WIOA Fund

Budgetary Comparison Schedule
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020		Actual	Variance - Favorable (Unfavorable)	2019 Actual
	Budget				
	Original	Final			
Revenues:					
Federal grants	\$ 6,276,237	\$ 5,817,390	\$ 6,734,837	\$ 917,447	\$ 6,640,554
Other revenues	-	-	11	11	-
Total revenues	<u>6,276,237</u>	<u>5,817,390</u>	<u>6,734,848</u>	<u>917,458</u>	<u>6,640,554</u>
Expenditures:					
Current -					
General government	5,160,039	4,775,426	5,503,921	(728,495)	731,684
Education	1,116,198	1,033,000	1,190,585	(157,585)	5,854,681
Capital outlay	-	-	-	-	69,393
Total expenditures	<u>6,276,237</u>	<u>5,808,426</u>	<u>6,694,506</u>	<u>(886,080)</u>	<u>6,655,758</u>
Excess of revenues expenditures	-	8,964	40,342	31,378	(15,204)
Fund balance, beginning	<u>(8,964)</u>	<u>(8,964)</u>	<u>(8,964)</u>	-	6,240
Fund balance, ending	<u>\$ (8,964)</u>	<u>\$ -</u>	<u>\$ 31,378</u>	<u>\$ 31,378</u>	<u>\$ (8,964)</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Notes to Budgetary Comparison Schedules
Year Ended December 31, 2020

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, 2020

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%
2020	0.542934%	25,558	3,351,151	0.8%	99.89%

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, 2020

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%
2020	410,516	410,516	-	3,351,151	12.25%

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, 2020

	<u>Jail Maintenance</u>	<u>Road District Maintenance</u>	<u>Coroner's Operational</u>	<u>Community Action Agency</u>
ASSETS				
Cash	\$ 180,832	\$ 641,392	\$ 90	\$ 50,285
Receivables	694,454	1,222,457	160	166,639
Due from other funds	-	-	-	4,336
Due from other government	-	-	-	1,010
Total assets	<u>\$ 875,286</u>	<u>\$ 1,863,849</u>	<u>\$ 250</u>	<u>\$ 222,270</u>
 LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ 52,774	\$ 68,355	\$ -	\$ 32,758
Due to other funds	6,993	20,213	-	137,410
Due to other agency	<u>30,998</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>90,765</u>	<u>88,568</u>	<u>-</u>	<u>170,168</u>
Fund balance:				
Restricted for:				
Other general government	-	-	-	-
Public works	-	1,775,281	-	-
Public safety	784,521	-	250	-
Transportation	-	-	-	57,035
Health and welfare	-	-	-	2,005
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,938)</u>
Total fund balances	<u>784,521</u>	<u>1,775,281</u>	<u>250</u>	<u>52,102</u>
 Total liabilities and fund balance	 <u>\$ 875,286</u>	 <u>\$ 1,863,849</u>	 <u>\$ 250</u>	 <u>\$ 222,270</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>
\$ 41,603	\$ 109,676	\$ 262,694	\$ 503,754	\$ 1,790,326
-	147,340	87,126	-	2,318,176
-	-	3,211	-	7,547
-	-	-	-	1,010
<u>\$ 41,603</u>	<u>\$ 257,016</u>	<u>\$ 353,031</u>	<u>\$ 503,754</u>	<u>\$ 4,117,059</u>

\$ 950	\$ -	\$ 2,259	\$ -	\$ 157,096
-	-	2,102	4	166,722
-	<u>257,016</u>	-	-	<u>288,014</u>
<u>950</u>	<u>257,016</u>	<u>4,361</u>	<u>4</u>	<u>611,832</u>

40,653	-	-	-	40,653
-	-	348,670	-	2,123,951
-	-	-	-	784,771
-	-	-	-	57,035
-	-	-	-	2,005
-	-	-	<u>503,750</u>	<u>496,812</u>
<u>40,653</u>	<u>-</u>	<u>348,670</u>	<u>503,750</u>	<u>3,505,227</u>

<u>\$ 41,603</u>	<u>\$ 257,016</u>	<u>\$ 353,031</u>	<u>\$ 503,754</u>	<u>\$ 4,117,059</u>
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ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Year Ended December 31, 2020

	Jail Maintenance	Road District Maintenance	Coroner's Operational	Community Action Agency
Revenues:				
Ad valorem taxes	\$ 660,701	\$ 1,135,396	\$ -	\$ -
Fines, fees, and forfeitures	-	-	1,419	-
Intergovernmental revenues -				
Federal grants	13,307	-	-	1,149,696
State revenues:				
State revenue sharing (net)	27,414	80,163	-	-
Use of money and property	741	3,152	1	9
Other revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>257,833</u>
Total revenues	<u>702,163</u>	<u>1,218,711</u>	<u>1,420</u>	<u>1,407,538</u>
Expenditures:				
General government	494,565	-	-	1,091,906
Public safety	-	-	2,201	-
Public works	-	372,473	-	-
Capital outlay	<u>13,365</u>	<u>1,824,012</u>	<u>-</u>	<u>58,221</u>
Total expenditures	<u>507,930</u>	<u>2,196,485</u>	<u>2,201</u>	<u>1,150,127</u>
Excess (deficiency) of revenues over expenditures	<u>194,233</u>	<u>(977,774)</u>	<u>(781)</u>	<u>257,411</u>
Other financing sources (uses):				
Administrative fees	(28,087)	(48,748)	-	-
Operating transfers in	-	-	-	526,967
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(526,967)</u>
Total other financing sources (uses)	<u>(28,087)</u>	<u>(48,748)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	166,146	(1,026,522)	(781)	257,411
Fund balance, beginning	<u>618,375</u>	<u>2,801,803</u>	<u>1,031</u>	<u>(205,309)</u>
Fund balance, ending	<u>\$ 784,521</u>	<u>\$ 1,775,281</u>	<u>\$ 250</u>	<u>\$ 52,102</u>

Veterans' Memorial	Harry Guilbeau Area Economic Development Trust	Delta Grand Maintenance	First Hospital District	Total
\$ -	\$ -	\$ -	\$ -	\$ 1,796,097
-	-	-	-	1,419
1,830	-	433	-	1,165,266
-	-	195,110	-	302,687
7	-	440	94	4,444
<u>37,283</u>	<u>1,419,540</u>	<u>20,015</u>	<u>-</u>	<u>1,734,671</u>
<u>39,120</u>	<u>1,419,540</u>	<u>215,998</u>	<u>94</u>	<u>5,004,584</u>
3,891	1,419,540	-	289	3,010,191
-	-	-	-	2,201
-	-	36,856	-	409,329
<u>7,829</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,903,427</u>
<u>11,720</u>	<u>1,419,540</u>	<u>36,856</u>	<u>289</u>	<u>5,325,148</u>
<u>27,400</u>	<u>-</u>	<u>179,142</u>	<u>(195)</u>	<u>(320,564)</u>
-	-	(8,640)	(4)	(85,479)
-	-	-	-	526,967
-	-	(31,871)	-	(558,838)
<u>-</u>	<u>-</u>	<u>(40,511)</u>	<u>(4)</u>	<u>(117,350)</u>
27,400	-	138,631	(199)	(437,914)
<u>13,253</u>	<u>-</u>	<u>210,039</u>	<u>503,949</u>	<u>3,943,141</u>
<u>\$ 40,653</u>	<u>\$ -</u>	<u>\$ 348,670</u>	<u>\$ 503,750</u>	<u>\$ 3,505,227</u>

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

Combining Balance Sheet
December 31, 2020

	<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>
ASSETS			
Cash	\$ 92,762	\$ 265,902	\$ 39,823
Receivables	<u>263,527</u>	<u>327,211</u>	<u>119,610</u>
Total assets	<u>\$ 356,289</u>	<u>\$ 593,113</u>	<u>\$ 159,433</u>
 LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 8,317	\$ 16,712	\$ 3,716
Due to other funds	<u>7,375</u>	<u>5,990</u>	<u>1,794</u>
Total liabilities	<u>15,692</u>	<u>22,702</u>	<u>5,510</u>
Fund balance:			
Restricted for:			
Public works (road maintenance)	<u>340,597</u>	<u>570,411</u>	<u>153,923</u>
Total liabilities and fund balance	<u>\$ 356,289</u>	<u>\$ 593,113</u>	<u>\$ 159,433</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>
\$ 168,028	\$ 74,877	\$ -	\$ 641,392
<u>293,961</u>	<u>218,148</u>	<u>-</u>	<u>1,222,457</u>
<u>\$ 461,989</u>	<u>\$ 293,025</u>	<u>\$ -</u>	<u>\$ 1,863,849</u>
\$ 30,685	\$ 8,925	\$ -	\$ 68,355
<u>2,700</u>	<u>2,354</u>	<u>-</u>	<u>20,213</u>
<u>33,385</u>	<u>11,279</u>	<u>-</u>	<u>88,568</u>
<u>428,604</u>	<u>281,746</u>	<u>-</u>	<u>1,775,281</u>
<u>\$ 461,989</u>	<u>\$ 293,025</u>	<u>\$ -</u>	<u>\$ 1,863,849</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, 2020

	Road District 12 of Ward 2	Road District 1 of Ward 3	Sub-Road District 1 of Road District 3 of Ward 1
Revenues:			
Ad valorem taxes	\$ 245,314	\$ 292,433	\$ 111,200
Intergovernmental revenues - State revenue sharing (net)	17,367	30,600	9,141
Use of money and property	480	732	328
Total revenues	263,161	323,765	120,669
Expenditures:			
Public works	116,084	123,149	29,527
Capital outlay	211,317	177,624	178,587
Total expenditures	327,401	300,773	208,114
Excess (deficiency) of revenues over expenditures	(64,240)	22,992	(87,445)
Other financing sources (uses):			
Administrative fees	(10,526)	(12,951)	(4,826)
Total other financing sources (uses)	(10,526)	(12,951)	(4,826)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(74,766)	10,041	(92,271)
Fund balance, beginning	415,363	560,370	246,194
Fund balance, ending	\$ 340,597	\$ 570,411	\$ 153,923

<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>
\$ 278,427	\$ 208,022	\$ -	\$ 1,135,396
14,898	8,157	-	80,163
<u>767</u>	<u>845</u>	<u>-</u>	<u>3,152</u>
<u>294,092</u>	<u>217,024</u>	<u>-</u>	<u>1,218,711</u>
69,833	33,634	246	372,473
<u>656,323</u>	<u>600,161</u>	<u>-</u>	<u>1,824,012</u>
<u>726,156</u>	<u>633,795</u>	<u>246</u>	<u>2,196,485</u>
<u>(432,064)</u>	<u>(416,771)</u>	<u>(246)</u>	<u>(977,774)</u>
<u>(11,764)</u>	<u>(8,681)</u>	<u>-</u>	<u>(48,748)</u>
<u>(11,764)</u>	<u>(8,681)</u>	<u>-</u>	<u>(48,748)</u>
(443,828)	(425,452)	(246)	(1,026,522)
<u>872,432</u>	<u>707,198</u>	<u>246</u>	<u>2,801,803</u>
<u>\$ 428,604</u>	<u>\$ 281,746</u>	<u>\$ -</u>	<u>\$ 1,775,281</u>

**DISCRETELY PRESENTED
COMPONENT UNITS**

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

Combining Balance Sheet
December 31, 2020

	Tourist Commission	Criminal Court	Agricultural Arena Authority
ASSETS AND OTHER DEBITS			
Cash	\$ 528,430	\$ 47,515	\$ 23,167
Receivables	39,347	13,591	-
Land, buildings, equipment and improvements	1,753,945	-	92,691
Other debits:			
Amount to be provided for general long-term debt obligations	502,500	-	-
Total assets and other debits	\$ 2,824,222	\$ 61,106	\$ 115,858
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 4,832	\$ 13,591	\$ -
Due to primary government	9,464	-	25,756
Bonds payable	502,500	-	-
Total liabilities	516,796	13,591	25,756
Fund equity and other credits:			
Investment in general fixed assets	1,753,945	-	92,691
Fund balances:			
Restricted for:			
Economic development	553,481	-	(2,589)
Finance and administration	-	47,515	-
Elections	-	-	-
Public safety	-	-	-
Total fund balances	553,481	47,515	(2,589)
Total fund equity and other credits	2,307,426	47,515	90,102
Total liabilities, equity and other credits	\$ 2,824,222	\$ 61,106	\$ 115,858

<u>Registrar of Voters</u>	<u>Fire Protection District No. 6</u>	<u>Total</u>
\$ 68,671	\$ 678,135	\$ 1,345,918
5,015	377,393	435,346
9,575	935,943	2,792,154
-	-	<u>502,500</u>
<u>\$ 83,261</u>	<u>\$ 1,991,471</u>	<u>\$ 5,075,918</u>
\$ 702	\$ 11,809	\$ 30,934
212	-	35,432
-	-	<u>502,500</u>
<u>914</u>	<u>11,809</u>	<u>568,866</u>
<u>9,575</u>	<u>935,943</u>	<u>2,792,154</u>
-	-	550,892
-	-	47,515
72,772	-	72,772
-	<u>1,043,719</u>	<u>1,043,719</u>
<u>72,772</u>	<u>1,043,719</u>	<u>1,714,898</u>
<u>82,347</u>	<u>1,979,662</u>	<u>4,507,052</u>
<u>\$ 83,261</u>	<u>\$ 1,991,471</u>	<u>\$ 5,075,918</u>

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

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2020

Total fund balances for governmental funds at December 31, 2020		\$ 1,714,898
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 \$999,340 accumulated depreciation	2,252,789	
Equipment, furniture, and fixtures net of \$843,246 accumulated depreciation	517,379	
Vehicles, net of \$25,620 accumulated depreciation	-	
Improvements other than buildings, net of \$46,357 accumulated depreciation	<u>3,986</u>	2,792,154
Bonds payable	(502,500)	
Accrued interest payable	<u>(11,307)</u>	<u>(513,807)</u>
Total net position of governmental activities at December 31, 2020		<u>\$ 3,993,245</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2020

	<u>St. Landry Parish Tourist Commission</u>	<u>Criminal Court</u>	<u>Agricultural Arena Authority</u>
Revenues:			
Ad valorem taxes	\$ -	\$ -	\$ -
Fines, fees, and forfeitures	-	90,114	-
Racino	-	-	-
Hotel/motel tax	606,831	-	-
Intergovernmental revenues -			
State revenues -			
State revenue sharing	-	-	-
Use of money and property	320	84	4,318
Other revenues	<u>25,308</u>	<u>-</u>	<u>-</u>
Total revenues	<u>632,459</u>	<u>90,198</u>	<u>4,318</u>
Expenditures:			
General government -			
Finance and administrative	-	75,658	7,618
Public safety	-	-	-
Economic development and assistance	371,286	-	-
Capital outlay	-	-	-
Debt service:			
Principal	105,000	-	-
Interest and fiscal charges	<u>33,920</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>510,206</u>	<u>75,658</u>	<u>7,618</u>
Excess (deficiency) of revenues over expenditures	<u>122,253</u>	<u>14,540</u>	<u>(3,300)</u>
Other financing uses:			
Administrative fees	<u>(13,086)</u>	<u>-</u>	<u>(173)</u>
Total other financing uses	<u>(13,086)</u>	<u>-</u>	<u>(173)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	109,167	14,540	(3,473)
Fund balances, beginning	<u>444,314</u>	<u>32,975</u>	<u>884</u>
Fund balances, ending	<u>\$ 553,481</u>	<u>\$ 47,515</u>	<u>\$ (2,589)</u>

Registrar of Voters	Fire Protection District No. 6	Total
\$ -	\$ 355,530	\$ 355,530
-	-	90,114
25,442	-	25,442
-	-	606,831
-	14,268	14,268
131	2,095	6,948
<u>5,159</u>	<u>16,557</u>	<u>47,024</u>
<u>30,732</u>	<u>388,450</u>	<u>1,146,157</u>
-	-	83,276
29,144	276,304	305,448
-	-	371,286
-	64,264	64,264
-	-	105,000
-	-	33,920
<u>29,144</u>	<u>340,568</u>	<u>963,194</u>
<u>1,588</u>	<u>47,882</u>	<u>182,963</u>
<u>(212)</u>	<u>-</u>	<u>(13,471)</u>
<u>(212)</u>	<u>-</u>	<u>(13,471)</u>
1,376	47,882	169,492
<u>71,396</u>	<u>995,837</u>	<u>1,545,406</u>
<u>\$ 72,772</u>	<u>\$ 1,043,719</u>	<u>\$ 1,714,898</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, 2020

Total net changes in fund balances at December 31, 2020 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 169,492
The change in net assets reported for governmental activities in the statement of activities is different because:		
<p style="margin-left: 40px;">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.</p>		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 64,264	
Depreciation expense for the year ended December 31, 2020	<u>(197,046)</u>	(132,782)
<p style="margin-left: 40px;">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</p>		
		105,000
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis		<u>(507)</u>
Total changes in net position at December 31, 2020 per Statement of Activities		<u>\$ 141,203</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Compensation, Benefits, and Other Payments to Agency Head
Year Ended December 31, 2020

William K. "Bill" Fontenot, Parish President
January 1, 2020 through July 31, 2020

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 72,692

Jessie Bellard, Parish President
August 1, 2020 through December 31, 2020

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 36,346

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Justice System Funding-Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Session
Cash Basis Presentation
Year Ended December 31, 2020

	<u>First Six Month Period Ended 6/30/20</u>	<u>Second Six Month Period Ended 12/31/20</u>
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 32,975	\$ 45,688
Add: Collections		
Bond Fees	4,625	-
Criminal Court Costs/Fees	37,875	39,365
Other	<u>49</u>	<u>35</u>
Subtotal Collections	<u>42,549</u>	<u>39,400</u>
Less: Disbursements To Governments & Nonprofits:		
St. Landry District Attorney, Court Costs/Fines	17,836	26,624
27th JDC, Court Costs/Fines	12,000	10,000
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Other Disbursements to Individuals	<u>-</u>	<u>950</u>
Subtotal Disbursements/Retainage	<u>29,836</u>	<u>37,574</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 45,688</u>	<u>\$ 47,514</u>
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	<u>\$ -</u>	<u>\$ 13,591</u>

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



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 Jessie Bellard, 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, 2020, 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 June 21, 2021.

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.

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 have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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.

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 2020-001.

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

June 21, 2021



1231 East Laurel Avenue
Eunice, LA 70535

P 337-457-4146
F 337-457-5060

DSFCPAS.COM

OTHER LOCATIONS:

Lafayette Morgan City Abbeville

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

The Honorable Jessie Bellard, 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, 2020. 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, 2020.

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, 2020, 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 June 21, 2021, 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

June 21, 2021

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Prior Year Findings and Questioned Costs
Year ended December 31, 2020

Section I Internal Control and Compliance Material to the Financial Statements

2019-001 Budget Variance

See current year finding 2020-001

2019-002 Cash Collections

Finding resolved.

2019-003 Cash Receipts Documentation

Finding resolved.

Section II Internal Control And Compliance Material To Federal Awards

This section is not applicable for the year ended December 31, 2020.

Section III Management Letter

This section is not applicable for the year ended December 31, 2020.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2020

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, 2020.

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 no significant deficiencies in internal control over financial reporting disclosed during the audit of the financial statements.

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 2020-001 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, 2020.

Major Program - Identification

St. Landry Parish Government had the following programs, at December 31, 2020, 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
Coronavirus Relief Fund	21.019

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2020

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, 2020.

Low-Risk Auditee

St. Landry Parish Government is considered a low-risk auditee for the year ended December 31, 2020.

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*

2020-001 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 WIOA Fund and Airport Maintenance Fund exceeded the five percent threshold requiring amendments in accordance with Louisiana R.S. 39:1311.

Cause:

The WIOA had actual expenditures and other uses that exceeded total budgeted expenditures and other uses by more than five percent. The Airport Maintenance Fund has actual revenues and other sources that fell below total budgeted revenues and other sources by more than five percent.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2020

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

2020-001 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.

Section III Findings and Questioned Costs Relating to Federal Programs

This section not applicable for the year ended December 31, 2020.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Management's Corrective Action Plan
Year Ended December 31, 2020

Section I Internal Control and Compliance Material to the Financial Statement

2020-001 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.

Section II Internal Control and Compliance Material to Federal Awards

This section not applicable for the year ended December 31, 2020.

Section III Management Letter

This section not applicable for the year ended December 31, 2020

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2020

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Disbursements/ Expenditures</u>
PRIMARY GOVERNMENT -		
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Passed through Louisiana Department of Social Services -		
Community Services Block Grant	93.569	553,943
Low-Income Home Energy Assistance	93.568	<u>88,311</u>
		<u>642,254</u>
Corporation for National and Community Service		
Senior Companion Program	94.016	<u>355,342</u>
U.S. DEPARTMENT OF LABOR:		
Passed through Louisiana Department of Labor -		
Workforce Investment Opportunity Act		
WIOA Adult Program	17.258	2,486,777
WIOA Youth Activities	17.259	1,704,482
WIOA Dislocated Worker Formula Grants	17.278	<u>2,543,577</u>
		<u>6,734,836</u>
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 Grant	97.039	18,978
Emergency Management Performance Grants	97.042	31,509
Homeland Security Grant Program	97.067	<u>57,732</u>
		<u>108,219</u>
U.S. DEPARTMENT OF TRANSPORTATION		
Passed through the Federal Transit Administration		
Airport Improvement Program	20.106	393,815
Formula Grants for Rural Areas and Tribal Transit Program	20.509	<u>152,101</u>
		<u>545,916</u>
U.S. DEPARTMENT OF THE TREASURY		
Passed Through Louisiana Department of Administration		
Coronavirus Relief Fund	21.019	<u>1,087,510</u>
Total Expenditures of Federal Awards		<u>\$ 9,474,077</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2020

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).