

**ST. LANDRY PARISH GOVERNMENT**

Opelousas, Louisiana

Financial Report

Year Ended December 31, 2016

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(A Corporation of Certified Public Accountants)

**INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of St. Landry Parish Government, as of and for the year ended December 31, 2016, 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

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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, seven 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, 2016, 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 28, 2017.

### **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, 2016, 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 49 – 55 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 basis 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 budgetary comparison schedules and combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, , and is also not a required part of the basic financial statements.

The budgetary comparison schedules, combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules, combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2016, 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.

***Dawall, Sikes, Gaudes & Frederick***

A Corporation of Certified Public Accountants

Eunice, Louisiana  
June 28, 2017

## **BASIC FINANCIAL STATEMENTS**

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



ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Statement of Net Position  
December 31, 2016

	Governmental Activities	Component Units	Total
ASSETS			
Current assets:			
Cash and interest-bearing deposits	\$ 971,817	\$ 1,302,273	\$ 2,274,090
Receivables, net	6,416,731	551,046	6,967,777
Prepaid expenditures	196,909	-	196,909
Due from agency funds	302,128	-	302,128
Due from component units	2,304	-	2,304
Due from other governments	1,215,516	-	1,215,516
Due from primary government	-	6,389	6,389
Total current assets	9,105,405	1,859,708	10,965,113
Noncurrent assets:			
Cash and cash equivalents - restricted	2,864,759	-	2,864,759
Investments - restricted	13,628,415	-	13,628,415
Capital assets, net	57,603,142	2,671,097	60,274,239
Total assets	83,201,721	4,530,805	87,732,526
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	2,184,194	-	2,184,194
LIABILITIES			
Current liabilities:			
Accounts payable	1,360,941	43,744	1,404,685
Accrued expenses	401,620	-	401,620
Accrued interest	87,006	17,917	104,923
Bonds payable	3,627,500	90,000	3,717,500
Unearned revenue	4,987	-	4,987
Unamortized premium	109,951	-	109,951
Compensated absences	102,352	-	102,352
Due to agency funds	11,926	-	11,926
Due to component units	6,389	-	6,389
Due to other government	231,733	-	231,733
Due to primary government	-	2,304	2,304
Total current liabilities	5,944,405	153,965	6,098,370
Noncurrent liabilities:			
Bonds payable	51,438,000	910,000	52,348,000
Unamortized premium	1,209,466	-	1,209,466
Net pension liability	1,596,292	-	1,596,292
Total noncurrent liabilities	54,243,758	910,000	55,153,758
Total liabilities	60,188,163	1,063,965	61,252,128
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	255,043	-	255,043
NET POSITION			
Net investment in capital assets	17,770,393	1,671,097	19,441,490
Restricted for debt service	355	-	355
Restricted - roads	3,048,602	-	3,048,602
Restricted - other	2,761,633	-	2,761,633
Unrestricted	1,361,726	1,795,743	3,157,469
Total net position	\$ 24,942,709	\$ 3,466,840	\$ 28,409,549

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, 2016

Activities	Expenses	Program Revenues		
		Fees, Fines and Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental activities:</b>				
General government	\$ 5,715,985	\$ 954,550	\$ -	\$ 93,770
Public safety	2,441,498	308,877	-	-
Public works	6,611,939	25,441	804,144	2,686,908
Health and welfare	1,501,500	16,499	-	-
Education	1,162,297	-	1,357,614	-
Interest on long-term debt	2,188,482	-	-	-
Total governmental activities	<u>19,621,701</u>	<u>1,305,367</u>	<u>2,161,758</u>	<u>2,780,678</u>
<b>Component Units:</b>				
Tourist Commission	594,087	-	-	-
Criminal Court	148,722	148,451	-	-
Workforce Investment Board	1,671,651	-	1,671,172	-
Ag Arena Authority	22,020	6,416	-	-
Registrar of Voters	54,460	-	-	-
Fire Protection District No. 6	351,816	-	-	-
Total component units activities	<u>2,842,756</u>	<u>154,867</u>	<u>1,671,172</u>	<u>-</u>
<b>Total</b>	<u>\$ 22,464,457</u>	<u>\$ 1,460,234</u>	<u>\$ 3,832,930</u>	<u>\$ 2,780,678</u>

General revenues:

- Taxes -
  - Property taxes - general
  - Hotel/motel tax
  - 4% slot tax
  - Video poker
  - Severance tax
  - Insurance premium tax
  - Alcohol tax
- Royalties, commissions and fees
- 2% fire insurance rebate
- Payments in lieu of taxes
- 2% Sales tax
- Grants and contributions not restricted to specific programs -
  - State sources
- Interest and investment earnings
  - Special item - Gain on sale of equipment
  - Miscellaneous
  - Transfers
- Total general revenues and transfers

Change in net position

Residual equity transfer - WIB

Net position - December 31, 2015,

Net position - December 31, 2016

Net (Expense) Revenues and  
Changes in Net Assets

Governmental Activities	Component Units	Total
\$ (4,667,665)	\$ -	\$ (4,667,665)
(2,132,621)	-	(2,132,621)
(3,095,446)	-	(3,095,446)
(1,485,001)	-	(1,485,001)
195,317	-	195,317
<u>(2,188,482)</u>	<u>-</u>	<u>(2,188,482)</u>
<u>(13,373,898)</u>	<u>-</u>	<u>(13,373,898)</u>
-	(594,087)	(594,087)
-	(271)	(271)
-	(479)	(479)
-	(15,604)	(15,604)
-	(54,460)	(54,460)
-	<u>(351,816)</u>	<u>(351,816)</u>
-	<u>(1,016,717)</u>	<u>(1,016,717)</u>
<u>\$ (13,373,898)</u>	<u>\$ (1,016,717)</u>	<u>\$ (14,390,615)</u>
\$ 4,739,165	\$ 412,387	\$ 5,151,552
-	613,044	613,044
1,525,278	40,494	1,565,772
572,393	-	572,393
332,938	-	332,938
326,407	-	326,407
15,860	-	15,860
298,002	-	298,002
333,086	16,249	349,335
45,585	-	45,585
6,650,272	-	6,650,272
235,438	24,444	259,882
271,604	1,633	273,237
2,169	-	2,169
537,147	808	537,955
<u>(11,000)</u>	<u>11,000</u>	<u>-</u>
<u>15,874,344</u>	<u>1,120,059</u>	<u>16,994,403</u>
2,500,446	103,342	2,603,788
83,925	(83,925)	-
<u>22,358,338</u>	<u>3,447,423</u>	<u>25,805,761</u>
<u>\$ 24,942,709</u>	<u>\$ 3,466,840</u>	<u>\$ 28,409,549</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, 2016

ASSETS	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund	Airport Maintenance Fund
	Fund	Fund	Fund	Fund
Cash and interest-bearing deposits	\$ 447,033	\$ 19,577	\$ 12,942	\$ 11,154
Cash and cash equivalents, restricted	-	-	-	-
Receivables	2,331,906	202,163	1,411,269	-
Prepaid items	-	-	-	-
Investments, restricted	-	-	-	-
Due from other funds	537,723	19,673	128,795	-
Due from agency funds	49,175	246,237	-	6,716
Due from component units	2,304	-	-	-
Due from other governments	126,066	-	-	-
Total assets	\$ 3,494,207	\$ 487,650	\$ 1,553,006	\$ 17,870
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 542,370	\$ 101,340	\$ 285,629	\$ 22,924
Accrued penalties and interest	-	-	-	-
Accrued expenditures	401,620	-	-	-
Unearned revenue	1,300	-	-	3,687
Due to agency funds	11,926	-	-	-
Due to other funds	481,762	212,522	312,093	95,569
Due to other government	230,646	-	-	-
Due to component units	6,389	-	-	-
Total liabilities	1,676,013	313,862	597,722	122,180
Fund balances:				
Restricted for:				
Other general government	-	-	-	-
Public works	311,682	-	-	-
Prisoner expense and jury witness	7,245	-	-	-
Judicial expenses	32,409	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	955,284	-
Parish road construction	-	-	-	-
Debt service	-	-	-	-
Committed to:				
General contingencies	255,698	-	-	-
Assigned to:				
Public works	307,546	-	-	-
Public safety	8,656	-	-	-
Unassigned	894,958	173,788	-	(104,310)
Total fund balances	1,818,194	173,788	955,284	(104,310)
Total liabilities and fund balances	\$ 3,494,207	\$ 487,650	\$ 1,553,006	\$ 17,870

Road District 1 Sales Tax Fund	LCDBG Disaster Recovery Fund	Road District 1 Construction Fund	Road District 1 Sinking Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 3,617	\$ -	\$ -	\$ 477,494	\$ 971,817
1,451,332	-	1,413,159	268	-	2,864,759
652,788	126,908	-	-	1,691,697	6,416,731
-	-	196,909	-	-	196,909
-	-	13,628,415	-	-	13,628,415
-	-	-	-	578,872	1,265,063
-	-	-	-	-	302,128
-	-	-	-	-	2,304
<u>944,527</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>144,923</u>	<u>1,215,516</u>
<u>\$ 3,048,647</u>	<u>\$ 130,525</u>	<u>\$ 15,238,483</u>	<u>\$ 268</u>	<u>\$ 2,892,986</u>	<u>\$ 26,863,642</u>
\$ 45	\$ 126,543	\$ 5,732	\$ -	\$ 276,358	\$ 1,360,941
-	-	-	-	-	-
-	-	-	-	-	401,620
-	-	-	-	-	4,987
-	-	-	-	-	11,926
-	-	-	-	163,117	1,265,063
-	-	-	-	1,087	231,733
-	-	-	-	-	6,389
<u>45</u>	<u>126,543</u>	<u>5,732</u>	<u>-</u>	<u>440,562</u>	<u>3,282,659</u>
-	-	-	-	110,864	110,864
-	-	-	-	1,847,762	2,159,444
-	-	-	-	-	7,245
-	-	-	-	-	32,409
-	-	-	-	493,383	493,383
-	-	-	-	-	955,284
3,048,602	-	15,232,751	-	-	18,281,353
-	-	-	268	87	355
-	-	-	-	-	255,698
-	-	-	-	-	307,546
-	-	-	-	-	8,656
-	3,982	-	-	328	968,746
<u>3,048,602</u>	<u>3,982</u>	<u>15,232,751</u>	<u>268</u>	<u>2,452,424</u>	<u>23,580,983</u>
<u>\$ 3,048,647</u>	<u>\$ 130,525</u>	<u>\$ 15,238,483</u>	<u>\$ 268</u>	<u>\$ 2,892,986</u>	<u>\$ 26,863,642</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, 2016

Total fund balances for governmental funds at December 31, 2016		\$ 23,580,983
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	\$ 499,243	
Construction in progress	1,879,804	
Buildings and improvements, net of \$11,365,681 accumulated depreciation	3,182,553	
Equipment, furniture, and fixtures, net of \$3,742,579 accumulated depreciation	481,879	
Improvements other than buildings, net of \$3,508,268 accumulated depreciation	3,111,369	
Vehicles, net of \$357,738 accumulated depreciation	131,817	
Infrastructure, net of \$1,776,757 accumulated depreciation	<u>48,316,477</u>	
		57,603,142
Compensated absences payable	(102,352)	
Accrued interest payable	(87,006)	
Unamortized bond premium	(1,319,417)	
Bonds payable	(55,065,500)	
Net pension liability	(1,596,292)	
Deferred outflows of resources related to pensions	2,184,194	
Deferred inflows of resources related to pensions	<u>(255,043)</u>	
		<u>(56,241,416)</u>
Total net position of governmental activities at December 31, 2016		<u>\$ 24,942,709</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, 2016

	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund	Airport Maintenance Fund
Revenues:				
Ad valorem tax	\$ 1,926,021	\$ -	\$ 1,343,225	\$ -
Sales tax	-	-	-	-
Alcohol tax	15,860	-	-	-
Slot tax	-	1,484,784	-	40,494
Royalties, commissions and franchise fees	289,466	-	-	-
Fines, fees, and forfeits	540,028	-	-	291,052
Licenses and permits	286,715	-	-	-
Federal grants	951,866	-	-	-
Intergovernmental revenues -				
State revenues:				
Parish transportation funds	-	704,129	-	-
State revenue sharing (net)	80,406	-	54,737	-
Severance tax	332,938	-	-	-
2% fire insurance rebate	333,086	-	-	-
Insurance premium tax	326,407	-	-	-
Grants	40,495	-	-	93,770
Video poker	572,393	-	-	-
Use of money and property	38,806	123	360	17
Realized loss on investments	-	-	-	-
Net increase in the fair value of investments	-	-	-	-
Other revenues	405,717	90,357	181,189	-
Total revenues	<u>\$ 6,140,204</u>	<u>\$ 2,279,393</u>	<u>\$ 1,579,511</u>	<u>\$ 425,333</u>
Expenditures:				
Current -				
General government	\$ 4,976,671	\$ -	\$ -	\$ 354,251
Public safety	1,657,435	-	-	-
Public works	58,958	2,803,400	-	-
Health and welfare	-	-	1,431,466	-
Education	-	-	-	-
Capital outlay	-	-	44,831	87,212
Debt service -				
Principal retirement	30,000	-	-	-
Interest and fiscal charges	500	-	-	-
Total expenditures	<u>6,723,564</u>	<u>2,803,400</u>	<u>1,476,297</u>	<u>441,463</u>
Excess (deficiency) of revenues over expenditures	<u>(583,360)</u>	<u>(524,007)</u>	<u>103,214</u>	<u>(16,130)</u>
Other financing sources (uses):				
Administrative fees	306,225	(31,784)	(69,608)	(15,394)
Operating transfers in	215,909	527,065	23,924	78,945
Operating transfers out	(472,961)	(104)	(195,300)	-
Total other financing sources (uses)	<u>49,173</u>	<u>495,177</u>	<u>(240,984)</u>	<u>63,551</u>
Net changes in fund balance	(534,187)	(28,830)	(137,770)	47,421
Equity transfers				
	-	-	-	-
Fund balances, beginning	<u>2,352,381</u>	<u>202,618</u>	<u>1,093,054</u>	<u>(151,731)</u>
Fund balances, ending	<u>\$ 1,818,194</u>	<u>\$ 173,788</u>	<u>\$ 955,284</u>	<u>\$ (104,310)</u>



Road District 1 Sales Tax Fund	LCDBG Disaster Recovery Fund	Road District 1 Construction Fund	Road District 1 Sinking Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 1,619,348	\$ 4,888,594
6,429,696	-	-	-	-	6,429,696
-	-	-	-	-	15,860
-	-	-	-	-	1,525,278
-	-	-	-	-	289,466
-	-	-	-	2,086	833,166
-	-	-	-	1,357,614	1,644,329
944,527	684,077	-	-	-	2,580,470
-	-	-	-	-	704,129
-	-	-	-	96,386	231,529
-	-	-	-	-	332,938
-	-	-	-	-	333,086
-	-	-	-	-	326,407
-	114,739	-	-	-	249,004
-	-	-	-	-	572,393
1,031	-	161,075	255	1,353	203,020
-	-	(44,075)	-	-	(44,075)
-	-	40,949	-	-	40,949
-	-	-	-	251,550	928,813
<u>\$ 7,375,254</u>	<u>\$ 798,816</u>	<u>\$ 157,949</u>	<u>\$ 255</u>	<u>\$ 3,328,337</u>	<u>\$ 22,085,052</u>
\$ -	\$ -	\$ 126,842	\$ -	\$ 204,675	\$ 5,662,439
-	-	-	-	519,811	2,177,246
1,893	798,451	-	-	832,326	4,495,028
-	-	-	-	-	1,431,466
-	-	-	-	1,161,773	1,161,773
-	-	11,582,882	-	47,158	11,762,083
-	-	-	3,524,167	-	3,554,167
-	-	-	2,192,792	-	2,193,292
<u>1,893</u>	<u>798,451</u>	<u>11,709,724</u>	<u>5,716,959</u>	<u>2,765,743</u>	<u>32,437,494</u>
<u>7,373,361</u>	<u>365</u>	<u>(11,551,775)</u>	<u>(5,716,704)</u>	<u>562,594</u>	<u>(10,352,442)</u>
-	-	-	-	(78,536)	110,903
-	-	116,524	5,716,958	51,335	6,730,660
<u>(5,833,483)</u>	<u>(4,910)</u>	<u>-</u>	<u>-</u>	<u>(146,603)</u>	<u>(6,653,361)</u>
<u>(5,833,483)</u>	<u>(4,910)</u>	<u>116,524</u>	<u>5,716,958</u>	<u>(173,804)</u>	<u>188,202</u>
1,539,878	(4,545)	(11,435,251)	254	388,790	(10,164,240)
-	-	-	-	83,926	83,926
<u>1,508,724</u>	<u>8,527</u>	<u>26,668,002</u>	<u>14</u>	<u>1,979,708</u>	<u>33,661,297</u>
<u>\$ 3,048,602</u>	<u>\$ 3,982</u>	<u>\$ 15,232,751</u>	<u>\$ 268</u>	<u>\$ 2,452,424</u>	<u>\$ 23,580,983</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, 2016

Total net changes in fund balances at December 31, 2016 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ (10,164,240)
The change in net assets reported for governmental activities in the statement of activities is different because:		
<p>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 is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 11,681,150	
Depreciation expense for the year ended December 31, 2016	<u>(2,426,434)</u>	9,254,716
<p>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>		
		3,554,167
Excess of compensated absences paid over amounts accrued		2,100
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis		4,810
Amortization of bond premium		109,951
<p>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.</p>		
Pension contributions subsequent to the measurement date	467,423	
Pension contributions during the measurement period	(497,167)	
Excess contributions during the measurement period	(12,335)	
Cost of benefits earned net of employee contributions	(779,302)	
Employer's proportionate share of contributions during the measurement period	507,765	
Amortization of excess contributions during the measurement period	<u>8,432</u>	(305,184)
Some revenues reported in the statement of activities do not provide current financial resources in governmental funds:		
Non employer pension contributions		<u>44,126</u>
Total changes in net position at December 31, 2016 per Statement of Activities		<u>\$ 2,500,446</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, 2016

	Agency Funds	
	Adjudicated Property Fund	Racino Fund
ASSETS		
Cash, including time deposits	\$ 31,092	\$ 241,955
Receivables	-	242,999
Due from other funds	-	11,926
	\$ 31,092	\$ 496,880
LIABILITIES		
Due to other funds	\$ -	\$ 302,129
Due to other governments	31,092	194,751
Total liabilities	\$ 31,092	\$ 496,880

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  
Community Action Agency  
Workforce Investment Board  
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  
The First Hospital Service District  
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

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, Workforce Investment Board, 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.

LCDBG – Disaster Recovery Grant Fund

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

Road District No. 1 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.

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.

Road District No. 1 Sinking Fund

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



ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budget and Budgetary Accounting

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

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

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

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

E. Transfers and Interfund Loans

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

F. Cash and Cash Equivalents

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

G. Allowance for Authorized Changes

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

H. Inventory

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

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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Fund financial statements -

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

K. Compensated Absences

For the primary government, full-time employees earn annual leave at the rate of 5 to 15 days per year, depending upon length of service. Five days of unused annual leave may be carried over from year to year. Full-time employees earn sick leave

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

at the rate of eight days per year. Ninety days of unused sick leave may be carried over from year to year. Accumulated sick leave is forfeited upon separation; however, accumulated sick leave may be applied toward retirement.

For discretely presented component units, full-time employees of the Workforce Investment Board (WIB) earn annual leave at the rate of 12 to 24 days per year, depending upon length of service. Ten days of accumulated annual leave may be carried forward at the end of each year. Full-time employees of WIB earn sick leave at the rate of 15 days per year. Ninety days of unused sick leave may be carried over from year to year. Accumulated sick leave is forfeited upon termination; however, may be credited 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:

- 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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 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. 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.

# ST. LANDRY PARISH GOVERNMENT

## Notes to Financial Statements

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

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

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

#### N. Interfund Transfers

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

#### O. Use of Estimates

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Pensions

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

Q. Subsequent Events

We have evaluated events subsequent to the balance sheet through June 28, 2017, 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 state sponsored investment pool and mutual funds consisting solely of government backed securities.

At December 31, 2016, the Parish has cash and interest-bearing deposits (book balances) totaling \$2,547,137 as follows:

	Demand Deposits
	<hr/>
Primary Government	\$ 971,817
Agency Funds	273,047
Component Units	<hr/> 1,302,273
	<hr/> <u>\$ 2,547,137</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, 2016, are as follows:

Bank balances	<u>\$ 3,216,727</u>
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At December 31, 2016, the deposits are secured as follows:

Federal deposit insurance	\$ 2,000,000
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Pledged securities (Category 3)	<u>4,102,646</u>
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Total	<u>\$ 6,102,646</u>
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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 INVESTMENT SECURITIES

Investments are reported at their fair values in the balance sheet. Unrealized gains and losses are included in the change in net position in the statement of revenues, expenditures, and changes in fund balances. Investments consisted of the following as of December 31, 2016:

	<u>Cost</u>	<u>Market Value</u>
Government Bonds	<u>\$13,658,158</u>	<u>\$13,628,415</u>



ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 3 INVESTMENT SECURITIES (Continued)

Fair Values of Financial Instruments

GASB Accounting Statement No. 72, “Fair Value Measurement and Application” requires disclosures that stratify balance sheet amounts measured at fair value based on the inputs used to derive fair value measurements.

These levels are:

- Level 1 - inputs are based upon adjusted quoted prices for identical instruments traded in active markets.
- Level 2 - inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of assets or liabilities.
- Level 3 - inputs are generally unobservable and typically reflect management’s estimate of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

Fair Value of Assets Measured on a Recurring Basis

The Parish’s investments in securities with readily determinable fair values are recorded at fair value based on quoted market prices. For those investments, where quoted prices are unavailable, management estimates fair value based on quoted prices for similar instruments with consideration of actively quoted interest rates, credit ratings and spreads, prepayment models, and collateral data. The Parish relies on the valuation procedures and methodologies of the external managers hired specifically to invest in such securities or in strategies which employ such securities.

The following table presents the fair value at December 31, 2016, for each of the fair value hierarchy levels:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Government Bonds	<u>\$ -</u>	<u>\$13,628,415</u>	<u>\$ -</u>

During 2016, the Parish realized a net loss of \$44,075 from the sale of investments. The calculation of realized losses is independent of the calculation of the net increase in the fair value of investments. Realized gains and losses on investments that had been held in more than one fiscal year and sold in the current year may have been recognized as an increase or decrease in the fair value of investments reported in the prior year. The net increase in the fair value of investments during 2016 was \$40,949. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 4 RECEIVABLES

The following is a summary of receivables at December 31, 2016:

Class of Receivables	Primary Government			Total	Component Units
	General Fund	Special Revenue Funds	Capital Project Funds		
Ad valorem taxes, net	\$1,872,611	\$2,909,517	\$ -	\$4,782,128	\$ 374,531
Sales tax	-	652,788	-	652,788	-
Intergovernmental:					
Federal	19,618	79,545	126,908	226,071	144,923
State	218,659	151,123	-	369,782	100,814
Other	<u>221,018</u>	<u>164,944</u>	<u>-</u>	<u>385,962</u>	<u>-</u>
Total	<u>\$2,331,906</u>	<u>\$3,957,917</u>	<u>\$ 126,908</u>	<u>\$6,416,731</u>	<u>\$ 620,268</u>

NOTE 5 INTERFUND RECEIVABLES/PAYABLES

	Interfund Receivables	Interfund Payables
General Fund	\$ 589,202	\$ 500,078
Special Revenue Funds:		
Road and Bridge Maintenance	265,910	212,522
Airport Maintenance	6,716	95,569
Health Unit Maintenance	128,795	312,093
Jail Maintenance	1,113	106,870
Delta Grand	60,000	42,252
Workforce Investment Board	-	7,570
Road District 4	1,464	-
Road District 1 Sales Tax	-	-
Road District 12 of Ward 2 Maintenance	-	4,393
Road District 1 of Ward 3 Maintenance	1,575	-
Sub-Road District -		
No. 2 of Road District 11-A of Ward 1 Maintenance	312,855	1,923
No. 1 of Road District 3 of Ward 1 Maintenance	187	108
No. 1 of Road District 11-A Maintenance	201,678	-
Agency Funds:		
Racino Fund	11,926	302,128
Component Units:		
Criminal Court	6,389	-
Ag Arena Authority	<u>-</u>	<u>2,304</u>
	<u>\$ 1,587,810</u>	<u>\$ 1,587,810</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 6 PROPERTY TAXES

For the year ended December 31, 2016, property taxes were levied on property with assessed valuations totaling \$821,275,479 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	5.07 mills
No. 1 of Ward 3 Maintenance	10.30 mills
Sub-road district taxes -	
No. 1 of Road District 11-A Maintenance	9.56 mills
No. 2 of Road District 11-A Maintenance	8.39 mills
No. 1 of Road District 3 of Ward 1 Maintenance	9.57 mills
	<u>51.73</u> mills
Component units -	
Fire Protection District No. 6 Maintenance	<u>9.67</u> mills

NOTE 7 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	\$ 38,217
Special Revenue Funds	59,378
Component Units	<u>7,643</u>
	<u>\$ 105,238</u>

NOTE 8 DEFICIT FUND BALANCES

The Following individual funds had deficit fund balances as of December 31, 2016:

Special revenue funds:	
Airport maintenance	\$ 104,310
Component units:	
Ag arena authority	<u>2,300</u>
Total deficit fund balances	<u>\$ 106,610</u>

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 9 CAPITAL ASSETS AND DEPRECIATION

	Balance 12/31/15	Additions	Deletions	Balance 12/31/16
Primary Government:				
Governmental activities -				
Capital assets not being depreciated:				
Land	\$ 499,243	\$ -	\$ -	\$ 499,243
Construction in progress - infrastructure	9,583,389	1,879,804	(9,583,389)	1,879,804
	<u>10,082,633</u>	<u>1,879,804</u>	<u>(9,583,389)</u>	<u>2,379,048</u>
Capital assets being depreciated:				
Buildings and improvements	14,533,584	14,650	-	14,548,234
Vehicles	489,555	-	-	489,555
Equipment, furniture and fixtures	4,140,839	83,619	-	4,224,458
Infrastructure	30,806,765	19,286,467	-	50,093,232
Improvements other than buildings	6,619,637	-	-	6,619,637
	<u>56,590,381</u>	<u>19,384,736</u>	<u>-</u>	<u>75,975,116</u>
Less accumulated depreciation:				
Buildings and improvements	(11,114,304)	(251,377)	-	(11,365,681)
Vehicles	(280,912)	(76,826)	-	(357,738)
Equipment, furniture and fixtures	(3,447,280)	(295,299)	-	(3,742,579)
Infrastructure	(160,862)	(1,615,895)	-	(1,776,757)
Improvements other than buildings	(3,321,230)	(187,038)	-	(3,508,268)
	<u>(18,324,588)</u>	<u>(2,426,434)</u>	<u>-</u>	<u>(20,751,022)</u>
Total capital assets being depreciated, net	<u>38,265,793</u>	<u>16,958,302</u>	<u>-</u>	<u>55,224,094</u>
Governmental activities capital assets, net	<u>\$ 48,348,426</u>	<u>\$ 18,838,106</u>	<u>\$ (9,583,389)</u>	<u>\$ 57,603,142</u>

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

Finance and administrative	\$ 55,646
Public safety	264,252
Public works	2,036,502
Health and welfare	70,034
Total governmental activities depreciation expense	<u>\$ 2,426,434</u>

Additions include transfer of assets from Workforce Investment Board with net book value of \$13,667 as of July 1, 2016.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 9 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 12/31/15	Additions	Deletions	Balance 12/31/16
Component Units:*				
Agricultural Arena -				
Governmental activities:				
Capital assets being depreciated:				
Buildings	\$ 355,572	\$ -	\$ -	\$ 355,572
Less accumulated depreciation:				
Buildings	(202,319)	(12,112)	-	(214,431)
Total capital assets being depreciated, net	<u>153,253</u>	<u>(12,112)</u>	<u>-</u>	<u>141,141</u>
Governmental activities capital assets, net	<u>\$ 153,253</u>	<u>\$ (12,112)</u>	<u>\$ -</u>	<u>\$ 141,141</u>
Depreciation was charged to economic development and assistance		<u>\$ 12,112</u>		
	Balance 12/31/15	Additions	Deletions	Balance 12/31/16
Component Units:*				
Tourist Commission -				
Governmental activities:				
Capital assets being depreciated:				
Building	\$ 2,061,863	\$ -	\$ -	\$ 2,061,863
Equipment, furniture and fixtures	93,071	-	(77,785)	15,286
	<u>2,154,934</u>	<u>-</u>	<u>(77,785)</u>	<u>2,077,149</u>
Less accumulated depreciation:				
Building	(257,734)	(51,547)	-	\$ (309,281)
Equipment, furniture and fixtures	(70,179)	(2,065)	61,315	(10,929)
	<u>(327,913)</u>	<u>(53,612)</u>	<u>61,315</u>	<u>(320,210)</u>
Total capital assets being depreciated, net	<u>1,827,021</u>	<u>(53,612)</u>	<u>(16,470)</u>	<u>1,756,939</u>
Governmental activities capital assets, net	<u>\$ 1,827,021</u>	<u>\$ (53,612)</u>	<u>\$ (16,470)</u>	<u>\$ 1,756,939</u>
Depreciation was charged to economic development and assistance		<u>\$ 53,612</u>		

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 9 CAPITAL ASSETS AND DEPRECIATION (Continued)

	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/16</u>
Component Units:*				
Registrar of Voters -				
Governmental activities:				
Capital assets being depreciated:				
Vehicles	\$ 25,620	\$ -	\$ -	\$ 25,620
Equipment, furniture and fixtures	103,153	-	-	103,153
Building improvements	<u>33,987</u>	<u>-</u>	<u>-</u>	<u>33,987</u>
	<u>162,760</u>	<u>-</u>	<u>-</u>	<u>162,760</u>
Less accumulated depreciation:				
Vehicles	(23,912)	(1,708)	-	(25,620)
Equipment, furniture and fixtures	(81,582)	(9,139)	-	(90,721)
Building improvements	<u>(13,083)</u>	<u>(2,266)</u>	<u>-</u>	<u>(15,349)</u>
	<u>(118,577)</u>	<u>(13,113)</u>	<u>-</u>	<u>(131,690)</u>
Total capital assets being depreciated, net	<u>44,183</u>	<u>(13,113)</u>	<u>-</u>	<u>31,070</u>
Governmental activities capital assets, net	<u>\$ 44,183</u>	<u>\$ (13,113)</u>	<u>\$ -</u>	<u>\$ 31,070</u>
Depreciation was charged elections		<u>\$ 13,113</u>		
	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/16</u>
Component Units:*				
Fire Protection Dist. #6 -				
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 18,000	\$ -	\$ -	\$ 18,000
	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>18,000</u>
Capital assets being depreciated:				
Buildings	603,291	-	-	603,291
Equipment, furniture and fixtures	519,444	-	-	519,444
Improvements other than buildings	<u>50,343</u>	<u>-</u>	<u>-</u>	<u>50,343</u>
	<u>1,173,078</u>	<u>-</u>	<u>-</u>	<u>1,173,078</u>
Less accumulated depreciation:				
Buildings	(104,007)	(15,140)	-	(119,147)
Equipment, furniture and fixtures	(241,240)	(52,456)	-	(293,696)
Improvements other than buildings	<u>(33,771)</u>	<u>(2,517)</u>	<u>-</u>	<u>(36,288)</u>
	<u>(379,018)</u>	<u>(70,113)</u>	<u>-</u>	<u>(449,131)</u>
Total capital assets being depreciated, net	<u>794,060</u>	<u>(70,113)</u>	<u>-</u>	<u>723,947</u>
Governmental activities capital assets, net	<u>\$ 812,060</u>	<u>\$ (70,113)</u>	<u>\$ -</u>	<u>\$ 741,947</u>
Depreciation was charged to public safety		<u>\$ 70,113</u>		

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 9 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 12/31/15	Additions	Transfers	Balance 12/31/16
Component Units:*				
Workforce Investment Board -				
Governmental activities:				
Capital assets being depreciated:				
Equipment, furniture and fixtures	\$ 18,497	\$ 10,524	\$ (29,021)	\$ -
	<u>18,497</u>	<u>10,524</u>	<u>(29,021)</u>	<u>-</u>
Less accumulated depreciation:				
Equipment, furniture and fixtures	(14,830)	(524)	15,354	-
	<u>(14,830)</u>	<u>(524)</u>	<u>15,354</u>	<u>-</u>
Total depreciable capital assets, net	<u>3,667</u>	<u>10,000</u>	<u>(13,667)</u>	<u>-</u>
Governmental activities capital assets, net	<u>\$ 3,667</u>	<u>\$ 10,000</u>	<u>\$ (13,667)</u>	<u>\$ -</u>

Component unit (Workforce Investment Board) assets were transferred to the Workforce Investment Board Fund, a special revenue fund, as of July 1, 2016.

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

NOTE 10 CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended December 31, 2016:

	Primary Government			Balance 12/31/16
	Balance 12/31/15	Additions	Deductions	
General long-term debt:				
Compensated absences	\$ 104,452	\$ 110,172	\$ 112,272	\$ 102,352
Estimated liabilities for claims and judgements	171,605	-	171,605	-
Bonds payable	<u>58,619,667</u>	<u>-</u>	<u>3,554,167</u>	<u>55,065,500</u>
Total	<u>\$ 58,895,724</u>	<u>\$ 110,172</u>	<u>\$ 3,838,044</u>	<u>\$ 55,167,852</u>
	Component Units			
	Balance 12/31/15	Additions	Deductions	Balance 12/31/16
General long-term debt:				
Compensated absences	\$ 7,820	\$ 12,843	\$ 20,663	\$ -
Bonds payable	<u>1,090,000</u>	<u>-</u>	<u>90,000</u>	<u>1,000,000</u>
Total	<u>\$ 1,097,820</u>	<u>\$ 12,843</u>	<u>\$ 110,663</u>	<u>\$ 1,000,000</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 10 CHANGES IN GENERAL LONG-TERM DEBT (Continued)

Long-term debt outstanding at December 31, 2016 is comprised of the following:

	Issue Date	Maturity Date	Interest Rates	Balance Outstanding
Primary Government - Sales tax revenue bonds 2014	3/14	2029	2.0 - 5.25%	<u>55,065,500</u>
Total bonds payable				<u>55,065,500</u>
Compensated absences				<u>102,352</u>
Total primary government				<u>\$ 55,167,852</u>
Component Units - Bonds payable:				
St. Landry Parish Tourist Commission	1/10	2025	3.75 - 6.50%	<u>\$ 1,000,000</u>
Total component units				<u>\$ 1,000,000</u>

The St. Landry Parish Government Road District No. 1 issued Sales Tax Revenue Bonds, Series 2014, in the amount of \$62,500,000, pursuant to a bond resolution adopted on February 9, 2014, 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 levied by a special election held on October 19, 2013. The sales and use tax will be levied and collected by the District for a period of fifteen years beginning January 1, 2014 and ending no later than December 31, 2028. A Bond premium of \$1,649,270 is being amortized over the life of the bond.

The annual requirements to amortize revenue bonds and certificates indebtedness as of December 31, 2016, including interest payments of \$14,507,450 for the primary government and \$291,314 for the component units are as follows:

Primary Government:			Component Unit: *		
			<u>St. Landry Parish Tourist Commission</u>		
Year Ending December 31,	Revenue Bonds Series 2014		Year Ending December 31,	Revenue Bonds Series 2010	
	Principal	Interest		Principal	Interest
2017	\$ 3,627,500	\$ 2,088,150	2017	\$ 95,000	\$ 56,083
2018	3,736,667	1,979,325	2018	100,000	51,200
2019	3,913,333	1,804,642	2019	100,000	45,950
2020	4,099,667	1,617,308	2020	105,000	40,258
2021	4,305,000	1,414,017	2021	110,000	34,020
2022-2026	23,731,667	4,863,529	2022-2026	<u>490,000</u>	<u>63,803</u>
2027-2031	<u>11,651,666</u>	<u>740,479</u>			
	<u>\$ 55,065,500</u>	<u>\$ 14,507,450</u>		<u>\$ 1,000,000</u>	<u>\$ 291,314</u>



ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 10 CHANGES IN GENERAL LONG-TERM DEBT (Continued)

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. 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.

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

NOTE 11 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, 2016, there was a fund balance of \$15,305 in the Criminal Court Fund; therefore, \$7,653 is due the General Fund.

NOTE 12 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, 2016 were \$213,244. Future minimum lease payments under these leases are as follows:

<u>Year Ended</u>	<u>Amount</u>
2017	\$213,244
2018	84,902
2019	<u>11,809</u>
Total	<u>\$309,955</u>

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, 2016 totaled \$1,920. Future minimum lease payments under the lease are as follows:

2017	1,920
2018	<u>1,920</u>
Total	<u>\$ 3,840</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN

Plan Description

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

The retirement system is a cost-sharing multiple-employer, statewide defined benefit retirement system which is administered and controlled by a separate board of trustees and was established and provided for by R.S.11:1901 of the Louisiana Revised Statute (LRS). Contributions of participating agencies are pooled within the system to fund accrued benefits, with contribution rates approved by the Louisiana legislature. The Parish Government does not guarantee the benefits granted by the retirement system. The payroll qualified to be covered by the system for the year ended December 31, 2016 was approximately \$3,595,568.

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 13 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 13 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 14.50% of the annual covered payroll. The Parish Government contribution requirements for the years ended July 31, 2016, 2015, and 2014 were \$555,237, \$549,903 and \$663,969, respectively.

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

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

At December 31, 2016, the Parish Government reported a liability of \$1,596,292 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Parish Government's proportion of the net pension liability was based on a projection of the Parish Government's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2015, the Parish Government's proportion was 0.663124%, which was a decrease of 0.094633% from its proportion measured as of December 31, 2014.

For the year ended December 31, 2016, the Parish Government recognized pension expense of \$694,602. The Parish Government recognized revenue of \$44,126 as its proportionate share of non-employer contributions for the year ended December 31, 2016.

Parish Government contributions subsequent to the measurement date in the amount of \$467,423 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, 2016.

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>	
2017	\$ 407,990
2018	407,990
2019	432,360
2020	<u>213,388</u>
	<u>\$ 1,461,728</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

At December 31, 2016, 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	-	253,694
Change in assumptions	355,679	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions		1,349
Net differences between projected and actual earnings on plan investments	1,361,092	-
Contributions subsequent to the measurement date	<u>467,423</u>	<u>-</u>
Total	<u>\$ 2,184,194</u>	<u>\$ 255,043</u>

Actuarial Assumptions

The total pension liability in the December 31, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2015
Actuarial Cost Method	Entry age normal
Actuarial assumptions:	
Investment rate of return	7.00%, net of investment expense
Projected salary increases	5.75% (2.50% inflation, 2.75% merit)
Mortality rates	RP-2000 employee table for active members RP-2000 healthy annuitant table for healthy annuitants RP-2000 disabled lives mortality tables for disabled annuitants

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

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

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.55% for the year ended December 31, 2014.

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, 2015 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	34%	1.06%
Equity	51%	3.56%
Alternatives	12%	0.74%
Real assets	<u>3%</u>	<u>0.19%</u>
Totals	<u>100%</u>	<u>5.55%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.55%</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 13 PENSION PLAN (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement System's Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the net pension liability of the participating employers calculated using the discount rate of 7.00%, 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 6.00% or one percentage point higher 8.00% than the current rate.

	<u>Discount rate</u>	<u>Net pension (asset) liability</u>
1% decrease	6.00%	\$ 3,999,291
Current discount rate	7.00%	\$ 1,596,292
1% increase	8.00%	\$ (434,532)

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 14 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 15 COMPENSATION PAID TO COUNCIL MEMBERS

Compensation paid to council members for the year ended December 31, 2016, follows:

Alvin Stelly	\$ 12,672
Coby Clavier	12,331
Dexter Brown	12,672
Harold Taylor	12,331
Jerry Red	12,672
Jimmie Edwards	12,672
Kenneth Marks	12,331
Mildred Thierry	12,331
Nancy Carriere	12,331
Timmy Lejeune	12,672
Vivian Olivier	12,331
Wayne Ardoin	12,672
Mary Madeline Taylor	6,934
Easton Shelvin	1,514
Fekisha Miller	3,414
Gary Courville	341
Hurlin Dupre	341
Joseph Dupre	341
Leon Robinson	341
Pam Gautreau	341
Ronald Buschel	341
	<u>341</u>
	<u>\$ 163,926</u>

NOTE 16 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 17 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, 2016, the amounts, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

NOTE 18 WORKFORCE INVESTMENT BOARD

As of July 1, 2016, all assets, liabilities, and results of operations of the Workforce Investment Board were transferred to a special revenue fund of St. Landry Parish Government.



**REQUIRED SUPPLEMENTARY INFORMATION**

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
General Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2016  
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2016			Variance - Favorable (Unfavorable)	2015 Actual
	Budget		Actual		
	Original	Final			
Revenues:					
Ad valorem taxes	\$ 1,822,000	\$ 1,835,703	\$ 1,926,021	\$ 90,318	\$ 2,036,077
Alcohol tax	16,000	14,937	15,860	923	15,435
Royalties, commissions and franchise taxes	245,000	285,689	289,466	3,777	292,188
Fines, fees, and forfeits	579,000	567,909	540,028	(27,881)	509,356
Federal grants	150,000	1,120,636	951,866	(168,770)	773,997
Licenses and permits	446,764	429,538	286,715	(142,823)	341,679
State revenues -					
State revenue sharing (net)	120,000	86,406	80,406	(6,000)	88,585
Grants	-	-	40,495	40,495	-
Severance tax	549,000	338,869	332,938	(5,931)	429,282
2% fire insurance rebate	375,000	333,086	333,086	-	376,996
Insurance premium tax	-	-	326,407	326,407	294,749
Video poker	557,000	588,217	572,393	(15,824)	524,300
Use of money and property	600	1,202	38,806	37,604	40,338
Other revenues	588,000	754,912	405,717	(349,195)	469,947
Total revenues	<u>5,448,364</u>	<u>6,357,104</u>	<u>6,140,204</u>	<u>(216,900)</u>	<u>6,192,929</u>
Expenditures:					
Current -					
General government	4,314,188	5,191,639	4,976,671	214,968	4,529,968
Public safety	567,631	1,674,829	1,657,435	17,394	1,155,406
Public works	-	-	58,958	(58,958)	213,575
Health and welfare	-	-	-	-	2,800
Economic development	-	-	-	-	7,500
Capital outlay	5,000	83,929	-	83,929	5,403
Debt service					
Principal	3,000	30,000	30,000	-	30,000
Interest	-	500	500	-	2,678
Total expenditures	<u>4,889,819</u>	<u>6,980,897</u>	<u>6,723,564</u>	<u>257,333</u>	<u>5,947,330</u>
Excess (deficiency) of revenues over expenditures	<u>558,545</u>	<u>(623,793)</u>	<u>(583,360)</u>	<u>40,433</u>	<u>245,599</u>
Other financing sources (uses):					
Administrative fees	313,090	298,995	306,225	7,230	295,839
Operating transfers in	32,945	105,000	215,909	110,909	281,386
Operating transfers out	(510,730)	(504,000)	(472,961)	31,039	(628,812)
Total other financing sources (uses)	<u>(164,695)</u>	<u>(100,005)</u>	<u>49,173</u>	<u>149,178</u>	<u>(51,587)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	393,850	(723,798)	(534,187)	189,611	194,012
Fund balance, beginning	<u>2,352,381</u>	<u>2,352,381</u>	<u>2,352,381</u>	<u>-</u>	<u>2,158,369</u>
Fund balance, ending	<u>\$ 2,746,231</u>	<u>\$ 1,628,583</u>	<u>\$ 1,818,194</u>	<u>\$ 189,611</u>	<u>\$ 2,352,381</u>

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

Budgetary Comparison Schedule  
Year Ended December 31, 2016  
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2016			Variance - Favorable (Unfavorable)	2015 Actual
	Budget		Actual		
	Original	Final			
Revenues:					
Slot tax	\$ 1,640,000	\$ 1,499,208	\$ 1,484,784	\$ (14,424)	\$ 1,576,852
Federal grants	-	34,764	-	(34,764)	-
State revenues:					
Parish transportation funds	785,000	788,272	704,129	(84,143)	815,672
Use of money and property	-	124	123	(1)	152
Other revenues	24,000	2,058	90,357	88,299	26,397
Total revenues	<u>2,449,000</u>	<u>2,324,426</u>	<u>2,279,393</u>	<u>(45,033)</u>	<u>2,419,073</u>
Expenditures:					
Current -					
Public works	2,899,000	2,958,754	2,803,400	155,354	2,504,058
Capital outlay	-	-	-	-	-
Total expenditures	<u>2,899,000</u>	<u>2,958,754</u>	<u>2,803,400</u>	<u>155,354</u>	<u>2,504,058</u>
Excess (deficiency) of revenues over expenditures	<u>(450,000)</u>	<u>(634,328)</u>	<u>(524,007)</u>	<u>110,321</u>	<u>(84,985)</u>
Other financing sources (uses):					
Administrative fees	-	-	(31,784)	(31,784)	(33,689)
Operating transfers in	500,000	590,759	527,065	(63,694)	485,416
Operating transfers out	<u>(50,000)</u>	<u>-</u>	<u>(104)</u>	<u>(104)</u>	<u>(98,759)</u>
Total other financing sources	<u>450,000</u>	<u>590,759</u>	<u>495,177</u>	<u>(95,582)</u>	<u>352,968</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>-</u>	<u>(43,569)</u>	<u>(28,830)</u>	<u>14,739</u>	<u>267,983</u>
Fund balance, beginning	<u>202,618</u>	<u>202,618</u>	<u>202,618</u>	<u>-</u>	<u>(65,365)</u>
Fund balance, ending	<u>\$ 202,618</u>	<u>\$ 159,049</u>	<u>\$ 173,788</u>	<u>\$ 14,739</u>	<u>\$ 202,618</u>

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

Budgetary Comparison Schedule  
Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2016		Actual	Variance - Favorable (Unfavorable)	2015 Actual
	Budget				
	Original	Final			
Revenues:					
Ad valorem taxes	\$ 1,335,000	\$ 1,307,580	\$ 1,343,225	\$ 35,645	\$ 1,334,871
State revenue sharing (net)	28,000	58,962	54,737	(4,225)	60,545
Use of money and property	700	471	360	(111)	414
Other revenues	<u>87,750</u>	<u>179,128</u>	<u>181,189</u>	<u>2,061</u>	<u>172,849</u>
Total revenues	<u>1,451,450</u>	<u>1,546,141</u>	<u>1,579,511</u>	<u>33,370</u>	<u>1,568,679</u>
Expenditures:					
Current -					
Health and welfare	1,373,950	1,479,108	1,431,466	47,642	1,331,092
Capital outlay	<u>20,500</u>	<u>44,831</u>	<u>44,831</u>	<u>-</u>	<u>7,983</u>
Total expenditures	<u>1,394,450</u>	<u>1,523,939</u>	<u>1,476,297</u>	<u>47,642</u>	<u>1,339,075</u>
Excess of revenues expenditures	<u>57,000</u>	<u>22,202</u>	<u>103,214</u>	<u>81,012</u>	<u>229,604</u>
Other financing sources (uses):					
Administrative fees	(55,000)	(61,846)	(69,608)	(7,762)	(62,684)
Transfers in	-	-	23,924	23,924	40,000
Transfers out	<u>-</u>	<u>-</u>	<u>(195,300)</u>	<u>(195,300)</u>	<u>(10,846)</u>
Total other financing sources	<u>(55,000)</u>	<u>(61,846)</u>	<u>(240,984)</u>	<u>(179,138)</u>	<u>(33,530)</u>
Excess of revenues and other sources over expenditures and other uses	2,000	(39,644)	(137,770)	(98,126)	196,074
Fund balance, beginning	<u>1,093,054</u>	<u>1,093,054</u>	<u>1,093,054</u>	<u>-</u>	<u>896,980</u>
Fund balance, ending	<u>\$ 1,095,054</u>	<u>\$ 1,053,410</u>	<u>\$ 955,284</u>	<u>\$ (98,126)</u>	<u>\$ 1,093,054</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Airport Maintenance Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2016  
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2016		Actual	Variance - Favorable (Unfavorable)	2015 Actual
	Budget				
	Original	Final			
Revenues:					
Slot tax	\$ 45,000	\$ 45,431	\$ 40,494	\$ (4,937)	\$ 43,005
Fines, fees, and forfeitures	424,000	342,005	291,052	(50,953)	261,472
Federal grants	-	-	-	-	-
State revenues:					
Grants	-	117,668	93,770	(23,898)	28,221
Use of money and property	-	16	17	1	16
Total revenues	<u>469,000</u>	<u>505,120</u>	<u>425,333</u>	<u>(79,787)</u>	<u>332,714</u>
Expenditures:					
Current -					
General government	456,000	369,518	354,251	15,267	407,241
Capital outlay	<u>3,000</u>	<u>117,688</u>	<u>87,212</u>	<u>30,476</u>	<u>-</u>
Total expenditures	<u>459,000</u>	<u>487,206</u>	<u>441,463</u>	<u>45,743</u>	<u>407,241</u>
Excess of revenues expenditures	<u>10,000</u>	<u>17,914</u>	<u>(16,130)</u>	<u>(34,044)</u>	<u>(74,527)</u>
Other financing sources (uses):					
Administrative fees	(10,000)	(17,934)	(15,394)	2,540	(11,588)
Operating transfers in	<u>-</u>	<u>-</u>	<u>78,945</u>	<u>78,945</u>	<u>21,194</u>
Total other financing sources	<u>(10,000)</u>	<u>(17,934)</u>	<u>63,551</u>	<u>81,485</u>	<u>9,606</u>
Excess of revenues and other sources over expenditures and other uses	-	(20)	47,421	47,441	(64,921)
Fund balance, beginning	<u>(151,731)</u>	<u>(151,731)</u>	<u>(151,731)</u>	<u>-</u>	<u>(86,810)</u>
Fund balance, ending	<u>\$ (151,731)</u>	<u>\$ (151,751)</u>	<u>\$ (104,310)</u>	<u>\$ 47,441</u>	<u>\$ (151,731)</u>

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

Budgetary Comparison Schedule  
Year Ended December 31, 2016  
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2016		Actual	Variance - Favorable (Unfavorable)	2015 Actual
	Budget				
	Original	Final			
Revenues:					
Sales tax	\$ 6,500,000	\$ 6,158,487	\$ 6,429,696	\$ 271,209	\$ 6,608,435
Federal grants	-	-	944,527	944,527	-
State revenues:					
Use of money and property	<u>1,000</u>	<u>937</u>	<u>1,031</u>	<u>94</u>	<u>873</u>
Total revenues	<u>6,501,000</u>	<u>6,159,424</u>	<u>7,375,254</u>	<u>1,215,830</u>	<u>6,609,308</u>
Expenditures:					
Current -					
Public works	<u>8,000</u>	<u>112,307</u>	<u>1,893</u>	<u>110,414</u>	<u>3,026</u>
Total expenditures	<u>8,000</u>	<u>112,307</u>	<u>1,893</u>	<u>110,414</u>	<u>3,026</u>
Excess of revenues expenditures	<u>6,493,000</u>	<u>6,047,117</u>	<u>7,373,361</u>	<u>1,326,244</u>	<u>6,606,282</u>
Other financing sources (uses):					
Operating transfers out	<u>(6,493,000)</u>	<u>(5,717,061)</u>	<u>(5,833,483)</u>	<u>(116,422)</u>	<u>(7,709,381)</u>
Total other financing sources	<u>(6,493,000)</u>	<u>(5,717,061)</u>	<u>(5,833,483)</u>	<u>(116,422)</u>	<u>(7,709,381)</u>
Excess of revenues and other sources over expenditures and other uses	-	330,056	1,539,878	1,209,822	(1,103,099)
Fund balance, beginning	<u>1,508,724</u>	<u>1,508,724</u>	<u>1,508,724</u>	<u>-</u>	<u>2,611,823</u>
Fund balance, ending	<u>\$ 1,508,724</u>	<u>\$ 1,838,780</u>	<u>\$ 3,048,602</u>	<u>\$ 1,209,822</u>	<u>\$ 1,508,724</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Proportionate Share of Net Pension Liability  
Year Ended December 31, 2016

Year Ended December 31	Proportion of the net pension liability	Proportionate share of the net pension liability	Covered employee payroll	Share of the net pension liability as a percentage of its covered employee payroll	Plan fiduciary net position as a percentage of the total pension liability
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%

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, 2016

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%

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**

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Nonmajor Governmental Funds

Combining Balance Sheet  
December 31, 2016

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>ASSETS</b>				
Cash	\$ 476,442	\$ 87	\$ 965	\$ 477,494
Receivables	1,691,697	-	-	1,691,697
Due from other funds	578,872	-	-	578,872
Due from other government	144,923	-	-	144,923
Total assets	\$ 2,891,934	\$ 87	\$ 965	\$ 2,892,986
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Accounts payable	\$ 276,358	\$ -	\$ -	\$ 276,358
Due to other funds	163,117	-	-	163,117
Due to other agency	1,087	-	-	1,087
Total liabilities	440,562	-	-	440,562
Fund balance:				
Restricted for:				
Other general government	110,864	-	-	110,864
Public works	1,846,797	-	-	1,846,797
Public safety	493,383	-	-	493,383
Debt service	-	87	-	87
Capital projects	-	-	965	965
Unassigned	328	-	-	328
Total fund balance	2,451,372	87	965	2,452,424
Total liabilities and fund balance	\$ 2,891,934	\$ 87	\$ 965	\$ 2,892,986

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Year Ended December 31, 2016

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues:</b>				
Ad valorem taxes	\$ 1,619,348	\$ -	\$ -	\$ 1,619,348
Fines, fees, and forfeitures	2,086	-	-	2,086
Intergovernmental revenues -				
Federal grants	1,357,614	-	-	1,357,614
State revenues:				
State revenue sharing (net)	96,386	-	-	96,386
Use of money and property	1,352	-	1	1,353
Other revenues	<u>251,550</u>	<u>-</u>	<u>-</u>	<u>251,550</u>
Total revenues	<u>3,328,336</u>	<u>-</u>	<u>1</u>	<u>3,328,337</u>
<b>Expenditures:</b>				
General government	204,675	-	-	204,675
Public safety	519,811	-	-	519,811
Public works	832,326	-	-	832,326
Education	1,161,773	-	-	1,161,773
Capital outlay	<u>47,158</u>	<u>-</u>	<u>-</u>	<u>47,158</u>
Total expenditures	<u>2,765,743</u>	<u>-</u>	<u>-</u>	<u>2,765,743</u>
Excess of revenues over expenditures	<u>562,593</u>	<u>-</u>	<u>1</u>	<u>562,594</u>
<b>Other financing sources (uses):</b>				
Administrative fees	(78,536)	-	-	(78,536)
Operating transfers in	48,759	-	2,576	51,335
Operating transfers out	<u>(116,000)</u>	<u>(30,603)</u>	<u>-</u>	<u>(146,603)</u>
Total other financing sources (uses)	<u>(145,777)</u>	<u>(30,603)</u>	<u>2,576</u>	<u>(173,804)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	416,816	(30,603)	2,577	388,790
Equity transfer	83,926	-	-	83,926
Fund balance, beginning	<u>1,950,630</u>	<u>30,690</u>	<u>(1,612)</u>	<u>1,979,708</u>
Fund balance, ending	<u>\$ 2,451,372</u>	<u>\$ 87</u>	<u>\$ 965</u>	<u>\$ 2,452,424</u>

## 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.

### Bayou Bouef and Waxia Drainage District Fund

The Bayou Bouef Waxia Drainage District Fund accounts for funds available for maintenance of the designated district.

### Evacuee Relief Fund

The Evacuee Relief Fund is used to account for donations obtained to assist in providing medication and other services for hurricane evacuees.

### Flood Control Fund

The Flood Control Fund accounts for funds received from the U.S. Department of Defense in lieu of real estate taxes lost by the parish from federally acquired land. The funds received may be expended as the State legislature may prescribe for defraying expenditures regarding flood control and drainage improvements.

### 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.

### Workforce Investment Board Fund

The Workforce Investment Board Fund accounts for funding provided to administer the Workforce Development programs in St. Martin, St. Mary, St. Landry, Iberia, Vermilion, Evangeline, Lafayette, and Acadia Parishes.

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

Combining Balance Sheet  
December 31, 2016

	<u>Jail Maintenance</u>	<u>Road District Maintenance</u>	<u>Coroner's Operational</u>	<u>Bayou Bouef and Waxia Drainage District</u>	<u>Evacuee Relief</u>
<b>ASSETS</b>					
Cash	\$ 2,602	\$ 299,430	\$ 812	\$ 328	\$ 662
Receivables	639,949	1,032,003	-	-	-
Due from other funds	1,113	517,759	-	-	-
Due from other government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 643,664</u>	<u>\$ 1,849,192</u>	<u>\$ 812</u>	<u>\$ 328</u>	<u>\$ 662</u>
<b>LIABILITIES AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$ 44,347	\$ 52,920	\$ -	\$ -	\$ -
Due to other funds	106,870	6,424	-	-	-
Due to other agency	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>151,217</u>	<u>59,344</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance:					
Restricted for:					
Other general government	-	-	-	-	-
Public works	-	1,789,848	-	-	662
Public safety	492,447	-	812	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>328</u>	<u>-</u>
Total fund balances	<u>492,447</u>	<u>1,789,848</u>	<u>812</u>	<u>328</u>	<u>662</u>
Total liabilities and fund balance	<u>\$ 643,664</u>	<u>\$ 1,849,192</u>	<u>\$ 812</u>	<u>\$ 328</u>	<u>\$ 662</u>

<u>Flood Control</u>	<u>Veterans' Memorial</u>	<u>Harry Guilbeau Area Economic Development Trust</u>	<u>Delta Grand Maintenance</u>	<u>Workforce Investment Board</u>	<u>Total</u>
\$ 124	\$ 17,944	\$ 1,087	\$ 26,710	\$ 126,743	\$ 476,442
-	-	-	19,745	-	1,691,697
-	-	-	60,000	-	578,872
-	-	-	-	144,923	144,923
<u>\$ 124</u>	<u>\$ 17,944</u>	<u>\$ 1,087</u>	<u>\$ 106,455</u>	<u>\$ 271,666</u>	<u>\$2,891,934</u>

\$ -	\$ 588	\$ -	\$ 7,915	\$ 170,588	\$ 276,358
-	-	-	42,253	7,570	163,117
-	-	1,087	-	-	1,087
-	588	1,087	50,168	178,158	440,562

-	17,356	-	-	93,508	110,864
-	-	-	56,287	-	1,846,797
124	-	-	-	-	493,383
-	-	-	-	-	328
<u>124</u>	<u>17,356</u>	<u>-</u>	<u>56,287</u>	<u>93,508</u>	<u>2,451,372</u>

<u>\$ 124</u>	<u>\$ 17,944</u>	<u>\$ 1,087</u>	<u>\$ 106,455</u>	<u>\$ 271,666</u>	<u>\$2,891,934</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, 2016

	Jail Maintenance	Road District Maintenance	Coroner's Operational	Bayou Bouef and Waxia Drainage District	Evacuee Relief
Revenues:					
Ad valorem taxes	\$ 601,205	\$ 1,018,143	\$ -	\$ -	\$ -
Fines, fees, and forfeitures	-	-	2,086	-	-
Intergovernmental revenues -					
Federal grants	-	-	-	-	-
State revenues:					
State revenue sharing (net)	25,225	71,161	-	-	-
Use of money and property	260	1,061	2	-	-
Other revenues	509	7,615	-	-	-
Total revenues	<u>627,199</u>	<u>1,097,980</u>	<u>2,088</u>	<u>-</u>	<u>-</u>
Expenditures:					
General government	-	-	-	-	-
Public safety	517,211	-	2,600	-	-
Public works	-	760,375	-	-	-
Education	-	-	-	-	-
Capital outlay	47,158	-	-	-	-
Total expenditures	<u>564,369</u>	<u>760,375</u>	<u>2,600</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>62,830</u>	<u>337,605</u>	<u>(512)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Administrative fees	(25,088)	(44,272)	-	-	-
Operating transfers in	2,799	30,707	-	10,000	-
Operating transfers out	(21,000)	(3,000)	-	-	-
Total other financing sources (uses)	<u>(43,289)</u>	<u>(16,565)</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	19,541	321,040	(512)	10,000	-
Equity transfer	-	-	-	-	-
Fund balance, beginning	<u>472,906</u>	<u>1,468,808</u>	<u>1,324</u>	<u>(9,672)</u>	<u>662</u>
Fund balance, ending	<u>\$ 492,447</u>	<u>\$ 1,789,848</u>	<u>\$ 812</u>	<u>\$ 328</u>	<u>\$ 662</u>



Flood Control	Veterans' Memorial	Harry Guilbeau Area Economic Development Trust	Delta Grand Maintenance	Workforce Investment Board	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$1,619,348
-	-	-	-	-	2,086
-	-	-	-	1,357,614	1,357,614
-	-	-	-	-	96,386
-	-	-	29	-	1,352
-	4,611	9,443	229,372	-	251,550
-	4,611	9,443	229,401	1,357,614	3,328,336
-	8,973	9,443	-	186,259	204,675
-	-	-	-	-	519,811
-	-	-	71,951	-	832,326
-	-	-	-	1,161,773	1,161,773
-	-	-	-	-	47,158
-	8,973	9,443	71,951	1,348,032	2,765,743
-	(4,362)	-	157,450	9,582	562,593
-	-	-	(9,176)	-	(78,536)
-	-	-	5,253	-	48,759
-	-	-	(92,000)	-	(116,000)
-	-	-	(95,923)	-	(145,777)
-	(4,362)	-	61,527	9,582	416,816
-	-	-	-	83,926	83,926
124	21,718	-	(5,240)	-	1,950,630
\$ 124	\$ 17,356	\$ -	\$ 56,287	\$ 93,508	\$2,451,372

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

Combining Balance Sheet  
December 31, 2016

	Road District 12 of Ward 2	Road District 1 of Ward 3	Road District 2 of Ward 1
<b>ASSETS</b>			
Cash	\$ 36,272	\$ 109,068	\$ -
Receivables	244,050	292,274	-
Due from other funds	-	1,575	-
 Total assets	 \$ 280,322	 \$ 402,917	 \$ -
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts payable	\$ 23,899	\$ 8,864	\$ -
Due to other funds	4,393	-	-
Total liabilities	28,292	8,864	-
Fund balance:			
Restricted for:			
Public works (road maintenance)	252,030	394,053	-
 Total liabilities and fund balance	 \$ 280,322	 \$ 402,917	 \$ -

<u>Sub-Road District 1 of Road District 3 of Ward 1</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>
\$ 1,259	\$ 103,984	\$ 41,461	\$ 7,386	\$ 299,430
71,186	225,437	199,056	-	1,032,003
<u>187</u>	<u>201,678</u>	<u>312,855</u>	<u>1,464</u>	<u>517,759</u>
<u>\$ 72,632</u>	<u>\$ 531,099</u>	<u>\$ 553,372</u>	<u>\$ 8,850</u>	<u>\$1,849,192</u>
\$ 3,568	\$ 10,259	\$ 6,330	\$ -	\$ 52,920
108	-	1,923	-	6,424
<u>3,676</u>	<u>10,259</u>	<u>8,253</u>	<u>-</u>	<u>59,344</u>
<u>68,956</u>	<u>520,840</u>	<u>545,119</u>	<u>8,850</u>	<u>1,789,848</u>
<u>\$ 72,632</u>	<u>\$ 531,099</u>	<u>\$ 553,372</u>	<u>\$ 8,850</u>	<u>\$1,849,192</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, 2016

	<u>Road District 12 of Ward 2</u>	<u>Road District 1 of Ward 3</u>	<u>Road District 2 of Ward 1</u>
Revenues:			
Ad valorem taxes	\$ 240,688	\$ 288,843	\$ -
Intergovernmental revenues - State revenue sharing (net)	15,328	27,431	-
Use of money and property	157	286	-
Other revenues	<u>-</u>	<u>1,812</u>	<u>-</u>
Total revenues	<u>256,173</u>	<u>318,372</u>	<u>-</u>
Expenditures:			
Public works	<u>292,214</u>	<u>326,627</u>	<u>-</u>
Total expenditures	<u>292,214</u>	<u>326,627</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(36,041)</u>	<u>(8,255)</u>	<u>-</u>
Other financing sources (uses):			
Administrative fees	(9,793)	(14,462)	-
Operating transfers in	-	-	104
Operating transfers out	<u>-</u>	<u>-</u>	<u>(3,000)</u>
Total other financing sources (uses)	<u>(9,793)</u>	<u>(14,462)</u>	<u>(2,896)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(45,834)	(22,717)	(2,896)
Fund balance, beginning	<u>297,864</u>	<u>416,770</u>	<u>2,896</u>
Fund balance, ending	<u>\$ 252,030</u>	<u>\$ 394,053</u>	<u>\$ -</u>

<u>Sub-Road District 1 of Road District 3 of Ward 1</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>
\$ 66,979	\$ 225,133	\$ 196,500	\$ -	\$1,018,143
8,386	13,774	6,242	-	71,161
-	330	281	7	1,061
<u>12</u>	<u>4,125</u>	<u>-</u>	<u>1,666</u>	<u>7,615</u>
<u>75,377</u>	<u>243,362</u>	<u>203,023</u>	<u>1,673</u>	<u>1,097,980</u>
<u>50,840</u>	<u>19,422</u>	<u>71,272</u>	<u>-</u>	<u>760,375</u>
<u>50,840</u>	<u>19,422</u>	<u>71,272</u>	<u>-</u>	<u>760,375</u>
<u>24,537</u>	<u>223,940</u>	<u>131,751</u>	<u>1,673</u>	<u>337,605</u>
(2,772)	(9,322)	(7,923)	-	(44,272)
30,603	-	-	-	30,707
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,000)</u>
<u>27,831</u>	<u>(9,322)</u>	<u>(7,923)</u>	<u>-</u>	<u>(16,565)</u>
52,368	214,618	123,828	1,673	321,040
<u>16,588</u>	<u>306,222</u>	<u>421,291</u>	<u>7,177</u>	<u>1,468,808</u>
<u>\$ 68,956</u>	<u>\$ 520,840</u>	<u>\$ 545,119</u>	<u>\$ 8,850</u>	<u>\$1,789,848</u>

## NONMAJOR DEBT SERVICE FUNDS

### Road District Sinking Funds

The Road District Sinking Funds account for the accumulation of monies for the payment of outstanding bond issues of individual road districts of the parish.

ST. LANDRY PARISH GOVERNMENT  
 Opelousas, Louisiana  
 Nonmajor Debt Service Funds  
 Road District Sinking Funds

Combining Balance Sheet  
 December 31, 2016

	Road District Sinking
ASSETS	
Cash	\$ <u>87</u>
Total assets	\$ <u>87</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ <u>-</u>
Total liabilities	<u>-</u>
Fund balance:	
Restricted for:	
Debt service	<u>87</u>
Total fund balance	<u>87</u>
Total liabilities and fund balance	\$ <u>87</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Nonmajor Debt Service Funds  
Road District Sinking Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Year Ended December 31, 2016

	Sub-Road District 1 of Road District 3 of Ward 1
Revenues:	
Use of money and property	\$ _____ -
Total revenues	_____ -
Expenditures:	
Debt service -	
Principal	-
Interest and fiscal charges	_____ -
Total expenditures	_____ -
Excess (deficiency) of revenues over expenditures	_____ -
Other financing sources:	
Operating transfers in	-
Operating transfers out	_____ (30,603)
Total other financing sources	_____ (30,603)
Excess (deficiency) of revenues and other financing sources over expenditures	(30,603)
Fund balance, beginning	30,690
Fund balance, ending	\$ 87



## NONMAJOR CAPITAL PROJECTS FUNDS

### Road District Capital Projects Funds

Sub-Road District No. 2 of Road District No. 11-A Fund accounts for the construction and resurfacing of roads located within the geographical boundaries of its sub-road district. The district was funded by a \$300,000 bond issue, dated November 1, 1997.

ST. LANDRY PARISH GOVERNMENT  
 Opelousas, Louisiana  
 Nonmajor Capital Projects Funds  
 Road District Capital Project Funds

Combining Balance Sheet  
 December 31, 2016

	<u>Sub-Road            District 2 of            Road District 11-A            Construction</u>
ASSETS	
Cash	\$ <u>965</u>
Total assets	\$ <u><u>965</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ <u>-</u>
Total liabilities	<u>-</u>
Fund balance:	
Restricted for:	
Capital projects	<u>965</u>
Total liabilities and fund balance	\$ <u><u>965</u></u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Nonmajor Capital Projects Funds  
Road District Capital Project Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
December 31, 2016

	Sub-Road District 2 of Road District 11-A Construction
Revenues:	
Use of money and property	\$ 1
Expenditures:	
Other	
Total expenditures	-
Excess of revenues over expenditures	1
Other financing sources (uses)	
Operating transfers in	2,576
Operating transfers out	-
Total other financing sources (uses)	2,576
Excess of revenues and other financing sources over expenditures and other financing uses	2,577
Fund balance, beginning	(1,612)
Fund balance, ending	\$ 965

**DISCRETELY PRESENTED  
COMPONENT UNITS**

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

Combining Balance Sheet  
December 31, 2016

	Tourist Commission	Criminal Court	Workforce Investment Board
ASSETS AND OTHER DEBITS			
Cash	\$ 373,313	\$ 9,697	\$ -
Receivables	77,895	7,010	-
Due from primary government	-	6,389	-
Land, buildings, equipment and improvements	1,756,939	-	-
Other debits:			
Amount to be provided for general long-term debt obligations	1,000,000	-	-
Total assets and other debits	\$ 3,208,147	\$ 23,096	\$ -
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 21,826	\$ 7,010	\$ -
Due to primary government	-	-	-
Bonds payable	1,000,000	-	-
Total liabilities	1,021,826	7,010	-
Fund equity and other credits:			
Investment in general fixed assets	1,756,939	-	-
Fund balances:			
Restricted for:			
Economic development	429,382	-	-
Finance and administration	-	16,086	-
Elections	-	-	-
Public safety	-	-	-
Total fund balances	429,382	16,086	-
Total fund equity and other credits	2,186,321	16,086	-
Total liabilities, equity and other credits	\$ 3,208,147	\$ 23,096	\$ -

<u>Agricultural Arena Authority</u>	<u>Registrar of Voters</u>	<u>Fire Protection District No. 6</u>	<u>Total</u>
\$ 317	\$ 344	\$ 918,602	\$ 1,302,273
-	6,716	459,425	551,046
-	-	-	6,389
141,141	31,070	741,947	2,671,097
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
<u>\$ 141,458</u>	<u>\$ 38,130</u>	<u>\$ 2,119,974</u>	<u>\$ 5,530,805</u>
\$ 313	\$ 277	\$ 14,318	\$ 43,744
2,304	-	-	2,304
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
<u>2,617</u>	<u>277</u>	<u>14,318</u>	<u>1,046,048</u>
<u>141,141</u>	<u>31,070</u>	<u>741,947</u>	<u>2,671,097</u>
(2,300)	-	-	427,082
-	-	-	16,086
-	6,783	-	6,783
<u>-</u>	<u>-</u>	<u>1,363,709</u>	<u>1,363,709</u>
<u>(2,300)</u>	<u>6,783</u>	<u>1,363,709</u>	<u>1,813,660</u>
<u>138,841</u>	<u>37,853</u>	<u>2,105,656</u>	<u>4,484,757</u>
<u>\$ 141,458</u>	<u>\$ 38,130</u>	<u>\$ 2,119,974</u>	<u>\$ 5,530,805</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, 2016

Total fund balances for governmental funds at December 31, 2016		\$ 1,813,660
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 \$658,208 accumulated depreciation	2,396,505	
Equipment, furniture, and fixtures net of \$395,346 accumulated depreciation	242,537	
Vehicles, net of \$25,620 accumulated depreciation	-	
Improvements other than buildings, net of \$36,288 accumulated depreciation	<u>14,055</u>	2,671,097
Bonds payable	(1,000,000)	
Accrued interest payable	<u>(17,917)</u>	<u>(1,017,917)</u>
Total net position of governmental activities at December 31, 2016		<u>\$ 3,466,840</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
December 31, 2016

	St. Landry Parish Tourist Commission	Criminal Court	Workforce Investment Board
Revenues:			
Ad valorem taxes	\$ -	\$ -	\$ -
Fines, fees, and forfeitures	-	148,451	-
Racino	-	-	-
Hotel/motel tax	613,044	-	-
Intergovernmental revenues -			
Federal grants	7,181	-	1,635,881
State revenues -			
State revenue sharing	-	-	-
Grants	5,767	-	35,291
Use of money and property	167	9	-
Other revenues	-	-	-
Total revenues	626,159	148,460	1,671,172
Expenditures:			
General government -			
Finance and administrative	-	148,722	139,631
Public safety	-	-	-
Economic development and assistance	481,769	-	-
Education	-	-	1,519,963
Elections	-	-	-
Debt service:			
Principal	90,000	-	-
Interest and fiscal charges	60,195	-	-
Total expenditures	631,964	148,722	1,659,594
Excess (deficiency) of revenues over expenditures	(5,805)	(262)	11,578
Other financing uses:			
Transfers in	-	-	-
Total other financing uses	-	-	-
Excess (deficiency) of revenues over expenditures and other financing uses	(5,805)	(262)	11,578
Equity transfer	-	-	(83,926)
Fund balances, beginning	435,187	16,348	72,348
Fund balances, ending	\$ 429,382	\$ 16,086	\$ -



Agricultural Arena Authority	Registrar of Voters	Fire Protection District No. 6	Total
\$ -	\$ -	\$ 412,387	\$ 412,387
-	-	-	148,451
-	40,494	-	40,494
-	-	-	613,044
-	-	-	1,643,062
-	-	12,399	12,399
-	-	-	41,058
6,416	4	1,452	8,048
-	542	15,874	16,416
<u>6,416</u>	<u>41,040</u>	<u>442,112</u>	<u>2,935,359</u>
9,908	-	-	298,261
-	-	281,703	281,703
-	-	-	481,769
-	-	-	1,519,963
-	41,347	-	41,347
-	-	-	90,000
-	-	-	60,195
<u>9,908</u>	<u>41,347</u>	<u>281,703</u>	<u>2,773,238</u>
<u>(3,492)</u>	<u>(307)</u>	<u>160,409</u>	<u>162,121</u>
<u>8,000</u>	<u>3,000</u>	<u>-</u>	<u>11,000</u>
<u>8,000</u>	<u>3,000</u>	<u>-</u>	<u>11,000</u>
4,508	2,693	160,409	173,121
-	-	-	(83,926)
<u>(6,808)</u>	<u>4,090</u>	<u>1,203,300</u>	<u>1,724,465</u>
<u>\$ (2,300)</u>	<u>\$ 6,783</u>	<u>\$ 1,363,709</u>	<u>\$ 1,813,660</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, 2016

Total net changes in fund balances at December 31, 2016 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 173,121
The change in net assets reported for governmental activities in the statement of activities is different because:		
<p>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	\$	-
Depreciation expense for the year ended December 31, 2016	<u>\$ (162,617)</u>	(162,617)
Less: Excess of compensated absences used over compensated absences earned		
<p>Governmental funds report bonded debt repayments as expenditures. However, those expenditures don not appear in the statement of activities since the payments are applied against the bond payable balance on the statement of net position</p>		
		90,000
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis		<u>2,838</u>
Total changes in net position at December 31, 2016 per Statement of Activities		<u>\$ 103,342</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Component Units  
Workforce Investment Board

Combining Program Balance Sheets  
December 31, 2016

	WIA	S.T.E.P.	Contracts	Total
<b>ASSETS AND OTHER DEBITS</b>				
Cash	\$ -	\$ -	\$ -	\$ -
Receivables	-	-	-	-
Equipment	-	-	-	-
Other debits:				
Amount to be provided for general long-term debt obligations	-	-	-	-
Total assets	\$ -	\$ -	\$ -	\$ -
 <b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Compensated absences	-	-	-	-
Total liabilities	-	-	-	-
 <b>Fund equity and other credits:</b>				
Investment in general fixed assets	-	-	-	-
Fund balances	-	-	-	-
Total fund equity and other credits	-	-	-	-
Total liabilities, equity and other credits	\$ -	\$ -	\$ -	\$ -

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Component Units  
Workforce Investment Board

Combining Program Statement of Revenues, Expenditures, and Changes in Fund Balance  
Year Ended December 31, 2016

	<u>WIA</u>	<u>S.T.E.P.</u>	<u>Contracts</u>	<u>Total</u>
Revenues:				
Intergovernmental -				
Federal grants	\$ 1,527,046	\$ 108,835	\$ -	\$ 1,635,881
State grants	<u>-</u>	<u>-</u>	<u>35,291</u>	<u>35,291</u>
Total revenues	<u>1,527,046</u>	<u>108,835</u>	<u>35,291</u>	<u>1,671,172</u>
Expenditures:				
General government -				
Finance and administrative	131,309	8,322	-	139,631
Education	<u>1,395,737</u>	<u>100,513</u>	<u>23,713</u>	<u>1,519,963</u>
Total expenditures	<u>1,527,046</u>	<u>108,835</u>	<u>23,713</u>	<u>1,659,594</u>
Excess (deficiency) of revenues over expenditures	-	-	11,578	11,578
Equity transfer	-	-	(83,926)	(83,926)
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>72,348</u>	<u>72,348</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## **ADDITIONAL INFORMATION**

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Compensation, Benefits, and Other Payments to Agency Head  
Year Ended December 31, 2016

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

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 102,396
Reimbursements - Cell phone	820
Reimbursements - Travel, meals, and lodging	10,014

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

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**Darnall, Sikes,  
 Gardes & Frederick**

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

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

Kevin S. Young, CPA  
 Christy S. Dew, CPA, MPA  
 Rachel W. Ashford, CPA  
 Veronica L. LeBleu, CPA, MBA  
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 Cherie Boudreaux Navarre, CPA, M.S.  
 Brittney C. Guerrero, CPA, MBA

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, 2016, 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 28, 2017.

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

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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. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be listed as item 2016-006 to be a material weakness.

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. We consider the deficiencies described in the accompany schedule of findings and questioned costs listed as items 2016-001 and 2016-002, to be significant deficiencies.

### **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 three instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as items 2016-003, 2016-004, and 2016-005.

### **Response to Findings**

St. Landry Parish Government's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. 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.

*Dawall, Sikes, Gaudes & Frederick*

A Corporation of Certified Public Accountants

Eunice, Louisiana  
June 28, 2017

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**Darnall, Sikes,  
 Gardes & Frederick**

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

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

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**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, 2016. 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 the requirements of laws, regulations, contracts, and grants 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.

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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, 2016.

### **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, 2016, 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 28, 2017, 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.

*Dawall, Sikes, Gaudes & Frederick*

A Corporation of Certified Public Accountants

Eunice, Louisiana

June 28, 2017

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Prior Year Findings and Questioned Costs  
Year ended December 31, 2016

Section I Internal Control and Compliance Material to the Financial Statements

2015-001 Budget Variance

This issue has been resolved.

2015-002 Miscodings

This issue has been resolved.

2015-003 Bank Reconciliations

This issue has been resolved.

2015-004 Interfund Accounts Not Being Reconciled

This issue has been resolved.

2015-005 Capital Outlay Transactions

This issue has been resolved.

2015-006 Cash Controls Over Animal Control Receipts

See current year finding 2016-002

2015-007 Inadequate Control Over Financial Statement Preparation

This issue has been resolved.

2015-008 Maintenance of Credit Card Receipts

This issue has been resolved.

2015-009 Signature Stamps for Cash Disbursements

This issue has been resolved.

2015-010 Failure to Notify Legislative Auditor of Theft

This issue has been resolved.

2015-011 Personnel Files for New Hires

This issue has been resolved.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Prior Year Findings and Questioned Costs (Continued)  
Year ended December 31, 2016

Section I Internal Control and Compliance Material to the Financial Statements (Continued)

2015-012 Delinquent Sales Tax Remittance

See current year finding 2016-005

2015-013 Late Fees and Interest on Credit Cards

This issue has been resolved.

2015-014 Controls over Disbursements

This issue has been resolved.

Section II Internal Control And Compliance Material To Federal Awards

This section is not applicable for the year ended December 31, 2016.

Section III Management Letter

This section is not applicable for the year ended December 31, 2016.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2016

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, 2016.

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 four significant deficiencies in internal control over financial reporting disclosed during the audit of the financial statements which are shown as items 2016-001, 2016-002, and 2015-006 in section II and 2016-006 is considered to be a material weakness.

Material Noncompliance - Financial Reporting

There were four instances of noncompliance material to the financial statements disclosed during the audit of the financial statements which are shown as items 2016-003, 2016-004, and 2016-005 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, 2016.

Major Program - Identification

St. Landry Parish Government had the following programs, at December 31, 2016, tested as major programs:

<u>Program Name</u>	<u>CFDA Number</u>
Title WIOA - NEG	17.277
DHS - Disaster Grants - Public Assistance	97.036
Hazard Mitigation	97.039

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2016

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, 2016.

Low-Risk Auditee

St. Landry Parish Government is considered a low-risk auditee for the year ended December 31, 2016.

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*

2016-001 Safeguarding of Assets

Condition:

Inadequate controls at the St. Landry Parish Animal Control facility failed to prevent the theft of donated durable goods.

Criteria:

Safeguarding of government assets should be held to a standard as to prevent access by unauthorized individuals to prevent misappropriation.

Cause:

120 bags of dog food, with an approximate cost of \$4,800, was stolen from the Animal Control facility. All proper authorities were notified and the matter is still under investigation as of the date of the audit.

Effect:

Inadequate controls for safeguarding of assets exposes the government to unmitigated threats of misappropriation.



ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2016

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

2016-001 Safeguarding of Assets (Continued)

Recommendation:

Restricted access should be maintained for all government assets susceptible to theft or misappropriation.

2016-002 Cash Receipts Documentation

Condition:

A complete accounting of receipt books could not be provided by animal control management.

Criteria:

Any cash collected for fines, fees, and sales should be recorded in receipt books with a copy of each receipt accompanying the associated cash proceeds as the cash is prepared for deposit.

Cause:

Cash deposits could not be reconciled to the original receipt books due to the inability of animal control management to provide auditors with all receipt books pertaining to the fiscal year under audit.

Effect:

Ineffective controls over cash collections poses a heightened risk of misappropriation.

Recommendation:

Maintain custody of all receipt books and have them available upon request by parish administration and auditors.

2016-003 Supplemental Compensation

Condition:

Supplemental wages were paid during the fiscal year without withholding or paying related payroll taxes.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2016

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

2016-003 Supplemental Compensation (Continued)

Criteria:

In accordance with United States Federal Regulations 26 CFR 31.3402(g)-1, supplemental wages paid to employees are subject to payroll taxes and withholdings.

Cause:

Five on-call nurses of the parish jail were paid a total of \$12,575 without utilizing the proper payroll procedures resulting in a failure to deduct payroll taxes and retirement contributions.

Effect:

Payroll taxes and withholdings were underreported for the respective reporting periods when the supplemental wages were paid.

Recommendation:

The parish should amend the payroll reports for the appropriate periods to properly reflect the payroll taxes and withholdings.

2016-004 Issuance of Form 1099

Condition:

Form 1099s were not issued where applicable in most cases.

Criteria:

Unincorporated vendors and contractors who provide over \$600 in services to the government should be issued a Form 1099 in accordance with IRS regulations.

Cause:

During 2016, the parish routinely failed to evaluate contractors and vendors for the requirement to be issued a Form 1099. Only 3 Form 1099s were observed to have been issued for the year.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2016

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

2016-004 Issuance of Form 1099 (Continued)

Effect:

Failure to issue Form 1099 may result in penalties and interest charges being imposed by the taxing authorities.

Recommendation:

Issue Form 1099 to respective vendors and contractors for services that meet the filing requirements.

2016-005 Sales Tax Reporting

Condition:

The Parish failed to timely file sales tax reports for Delta Grand.

Criteria:

Sales tax laws require that sales tax returns and deposits be prepared and filed monthly.

Cause:

Delta Grand sales tax reports were not filed for the three months ending November 2016.

Effect:

Failure to timely file and remit sales taxes due results in the assessment of penalties and interest by the taxing authorities.

Recommendation:

Prepare timely sales tax filings and remittances as required by state and local government agencies.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2016

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

2016-006 Payroll Source Documents

Condition:

Payroll was approved for payment exceeding the amount indicated on employee timecards.

Criteria:

Louisiana Revised Statute 14:138(A) states that payroll fraud is committed when any person shall knowingly receive any payment or compensation, or knowingly permit his name to be carried on any employment list or payroll for any payment or compensation from the state, for services not actually rendered by himself, or for services grossly inadequate for the payment or compensation received or to be received according to such employment list or payroll.

Cause:

We noted during our audit, that the payroll records of a current employee did not support the compensation paid. We noted 221 hours of annual time was paid in excess of amount indicated on the respective timecards. This discrepancy amounted to \$5,677 in payments that could not be verified. The proper authorities have been notified in accordance with La. R.S 24:523.

Effect:

Violations of payroll laws may lead to inappropriate payment of government resources.

Recommendation:

Ensure that controls are strengthened, functioning, and monitored for timeclock usage. Submission of timesheets for approval and payment should be reconciled to timecards to ensure that compensation is commensurate with actual time worked.

Section III Findings and Questioned Costs Relating to Federal Programs

This section not applicable for the year ended December 31, 2016.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Management's Corrective Action Plan  
Year Ended December 31, 2016

Section I Internal Control and Compliance Material to the Financial Statement

2016-001 Safeguarding of Assets

Response:

To ensure the safeguarding of assets, access will be restricted for all government assets and inventory counts will be completed and recorded.

2016-002 Cash Receipts Documentation

Response:

Once the receipt books for Animal Control have been completed, they will be turned into the parish administration for safeguarding.

2016-003 Supplemental Compensation

Response:

The Parish will ensure that payroll taxes and retirement contributions are properly calculated and all payroll reports are filed in accordance with Federal Regulations.

2016-004 Issuance of Form 1099

Response:

The Parish will issue Form 1099 to respective vendors and contractors for services that meet the filing requirements in accordance with IRS regulations.

2016-005 Sales Tax Reporting

Response:

The Parish will prepare timely sales tax filings and remittances as required by state and local government agencies by the filing deadline.

2016-006 Payroll Source Documents

Response:

The Parish will require all hourly employees to utilize the timeclock properly and submit timesheets with approvals from their respective department heads. The Director of Human Resources will monitor all timesheets and timeclock usage for accuracy and report any discrepancies to the Director of Finance and Parish President. All justifiable discrepancies from the timeclock to the timesheet will require department head approval.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Management's Corrective Action Plan (Continued)  
Year Ended December 31, 2016

Section II Internal Control and Compliance Material to Federal Awards

This section not applicable for the year ended December 31, 2016.

Section III Management Letter

This section not applicable for the year ended December 31, 2016.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2016

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Disbursements/ Expenditures</u>	<u>Amounts to Subrecipients</u>
PRIMARY GOVERNMENT -			
U.S. DEPARTMENT OF HOMELAND SECURITY:			
Passed through the Department of the Military, Office of Homeland Security and Emergency Preparedness of the State of Louisiana			
Disaster Grants - Public Assistance	97.036	\$ 1,060,828	
Hazard Mitigation	97.039	857,766	
State Homeland Security Program (SHGP)	97.067	50,971	\$ -
Emergency Management Performance Grants (EMPG)	97.042	<u>34,042</u>	<u>-</u>
		<u>2,003,607</u>	<u>-</u>
U.S. DEPARTMENT HOUSING AND URBAN DEVELOPMENT			
Passed through the State of Louisiana Division of Administration			
Community Development Block Grant -			
Non-Entitlement Grants in Hawaii			
	14.228	<u>684,077</u>	<u>-</u>
		<u>684,077</u>	<u>-</u>
U.S. DEPARTMENT OF LABOR:			
Passed through Louisiana Department of Labor -			
Workforce Investment Opportunity Act			
National Dislocated Worker Grants/WIA National			
Emergency Grants			
	17.277	<u>693,714</u>	<u>-</u>
		<u>693,714</u>	<u>-</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Louisiana Department of Social Services -			
Temporary Assistance for Needy Families			
	93.558	<u>70,892</u>	<u>-</u>
		<u>70,892</u>	<u>-</u>
Total primary government		<u>\$ 3,452,290</u>	<u>\$ -</u>

(Continued)

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards (Continued)  
Year Ended December 31, 2016

Grantor/Program Title	CFDA Number	Disbursements/ Expenditures	Amounts to Subrecipients
COMPONENT UNITS -			
WORKFORCE INVESTMENT BOARD			
U.S. DEPARTMENT OF LABOR:			
Passed through Louisiana Department of Labor -			
Workforce Investment Act:			
Adult	17.258	\$ 862,386	\$ -
Youth	17.259	649,401	-
Dislocated Worker	17.278	<u>717,101</u>	<u>-</u>
		<u>2,228,888</u>	<u>-</u>
Total Workforce Investment Board		<u>2,228,888</u>	<u>-</u>
Total component units		<u>2,228,888</u>	<u>-</u>
Total		<u>\$ 5,681,178</u>	<u>\$ -</u>

NOTE 1 BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of the St. Landry Parish Government and the discretely presented component units and is presented on the same basis of accounting as described in Note 1 to the financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.