

**ST. LANDRY PARISH GOVERNMENT**  
Opelousas, Louisiana

Financial Report

Year Ended December 31, 2009

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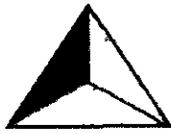
Release Date 7/14/10

## TABLE OF CONTENTS

	Page No.
Independent Auditor's Report	1-2
 <b>BASIC FINANCIAL STATEMENTS</b>	
 <b>GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)</b>	
Statement of net assets	5
Statement of activities	6-7
 <b>FUND FINANCIAL STATEMENTS (FFS)</b>	
Balance sheet - governmental funds	9-10
Reconciliation of the governmental funds balance sheet to the statement of net assets	11
Statement of revenues, expenditures, and changes in fund balances - governmental funds	12-13
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	14
Statement of net assets - fiduciary funds	15
Notes to basic financial statements	16-36
 <b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Budgetary comparison schedules:	
General Fund	38
Road and bridge maintenance fund	39
Health unit maintenance fund	40
 <b>OTHER SUPPLEMENTARY INFORMATION</b>	
 <b>NONMAJOR GOVERNMENTAL FUNDS</b>	
Combining balance sheet	43
Combining statement of revenues, expenditures and changes in fund balances	44
 Nonmajor Special Revenue Funds -	
Combining balance sheet	47-48
Combining statement of revenues, expenditures, and changes in fund balances	49-50
Road District Maintenance Funds	
Combining balance sheet	51-52
Combining statement of revenues, expenditures, and changes in fund balances	53-54

(continued)

	Page No.
<b>OTHER SUPPLEMENTARY INFORMATION</b>	
Nonmajor Debt Service Funds -	
Combining balance sheet	56
Combining statement of revenues, expenditures, and changes in fund balances	57
Road District Sinking Fund	
Combining balance sheet	58
Statement of revenues, expenditures, and changes in fund balances	59
Nonmajor Capital Project Funds -	
Combining balance sheet	61
Combining statement of revenues, expenditures, and changes in fund balances	62
Road District Capital Project Funds	
Combining balance sheet	63
Combining statement of revenues, expenditures, and changes in fund balances	64
Discretely Presented Component Units -	
Combining balance sheet	66-67
Reconciliation of the governmental funds balance sheet to the statement of net assets	68
Combining statements of revenues, expenses, and changes in fund balances	69-70
Reconciliation of statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	71
Workforce Investment Board	
Combining program balance sheets	72
Combining program statement of revenues, expenditures, and changes in fund balances	73
<b>INTERNAL CONTROL, COMPLIANCE AND OTHER GRANT INFORMATION</b>	
Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	75-76
Report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133	77-78
Schedule of prior year findings and questioned costs	79
Schedule of findings and questioned costs	80-82
Management's corrective action plan for current year findings	83
Schedule of expenditures of federal awards	84-85



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**INDEPENDENT AUDITOR'S REPORT**

The Honorable Don Menard, President  
and Members of the Parish Council  
St. Landry Parish Government  
Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Landry Parish Government, as of and for the year ended December 31, 2009, which collectively comprise the St. Landry Parish Government's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of St. Landry Parish Government. 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements referred to above include the financial activities of the primary government and eight component units, including those for which the Parish maintains financial records. Financial activities of other component units that form the reporting entity are not included. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the primary government unless St. Landry Parish Government also issues financial statements for the financial reporting entity that include the financial data for its component units. St. Landry Parish Government has not issued such reporting entity financial statements. Because of this departure from

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accounting principles generally accepted in the United States of America, the assets, liabilities, net assets, revenues, and expenses of the aggregate discretely presented component units that would have been reported is not readily determinable. In addition, the assets, liabilities, fund balances, revenues, and expenditures of the aggregate remaining fund information would have increased by an amount not readily determinable.

In our opinion, because of the omission of the discretely presented component units, as discussed above, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the aggregated discretely presented component units of the St. Landry Parish Government as of December 31, 2009, or the changes in financial position thereof for the year then ended.

Further, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the St. Landry Parish Government, as of December 31, 2009, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2010 on our consideration of the St. Landry Parish Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The St. Landry Parish Government has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise St. Landry Parish Government's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the St. Landry Parish Government. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Dannall, Sikes, Gaudes & Frederick*

A Corporation of Certified Public Accountants

Eunice, Louisiana  
June 15, 2010

**BASIC FINANCIAL STATEMENTS**

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

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Statement of Net Assets  
December 31, 2009

	Governmental Activities	Component Units	Total
<b>ASSETS</b>			
Current assets:			
Cash and interest-bearing deposits	\$ 3,365,046	\$ 1,615,695	\$ 4,980,741
Receivables, net	5,005,106	396,103	5,401,209
Prepaid expenditures	38,635	-	38,635
Due from agency funds	265,033	-	265,033
Due from component units	740	-	740
Due from other government	5,000	-	5,000
Total current assets	8,679,560	2,011,798	10,691,358
Noncurrent assets:			
Capital assets, net	8,890,125	2,228,645	11,118,770
Total assets	17,569,685	4,240,443	21,810,128
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	530,159	164,444	694,603
Bonds payable	187,607	-	187,607
Accrued interest	17,614	-	17,614
Deferred revenue	-	-	-
Compensated absences	70,060	26,100	96,160
Due to agency funds	13,602	-	13,602
Due to primary government	-	740	740
Due to other government	386,526	-	386,526
Total current liabilities	1,205,568	191,284	1,396,852
Noncurrent liabilities:			
Claims payable	171,605	-	171,605
Bonds payable	591,000	-	591,000
Total noncurrent liabilities	762,605	-	762,605
Total liabilities	1,968,173	191,284	2,159,457
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	8,876,518	2,228,645	11,105,163
Restricted for debt service	1,610,246	-	1,610,246
Restricted - other	115,087	-	115,087
Unrestricted	4,999,661	1,820,514	6,820,175
Total net assets	\$ 15,601,512	\$ 4,049,159	\$ 19,650,671

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, 2009

Activities	Expenses	Program Revenues		
		Fees, Fines and Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental activities:</b>				
General government	\$ 3,989,532	\$ 723,421	\$ -	\$ -
Public safety	1,683,247	201,864	69,776	525,303
Public works	5,138,312	179,562	1,603,685	188,796
Health and welfare	1,197,629	56,249	110,191	-
Interest on long-term debt	33,416	-	-	-
Total governmental activities	<u>12,042,136</u>	<u>1,161,096</u>	<u>1,783,652</u>	<u>714,099</u>
<b>Component Units:</b>				
Tourist Commission	347,676	-	-	-
Criminal Court	190,652	215,581	-	-
Workforce Investment Board	5,521,189	-	5,439,294	-
Airport Authority	229,646	233,566	-	-
Ag Arena Authority	7,826	8,825	-	-
Registrar of Voters	27,959	-	-	-
Fire Protection District No. 6	162,809	-	-	-
Historical Development District	-	-	-	-
Total component unit activities	<u>6,487,757</u>	<u>457,972</u>	<u>5,439,294</u>	<u>-</u>
<b>Total</b>	<u>\$ 18,529,893</u>	<u>\$ 1,619,068</u>	<u>\$ 7,222,946</u>	<u>\$ 714,099</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

Grants and contributions not restricted to specific programs -

  State sources

Interest and investment earnings

Miscellaneous

    Total general revenues and transfers

Change in net assets

Net assets - December 31, 2008

Net assets - December 31, 2009

Net (Expense) Revenues and  
Changes in Net Assets

Governmental Activities	Component Units	Total
\$ (3,266,111)	\$ -	\$ (3,266,111)
(886,304)	-	(886,304)
(3,166,269)	-	(3,166,269)
(1,031,189)	-	(1,031,189)
<u>(33,416)</u>	<u>-</u>	<u>(33,416)</u>
<u>(8,383,289)</u>	<u>-</u>	<u>(8,383,289)</u>
-	(347,676)	(347,676)
-	24,929	24,929
-	(81,895)	(81,895)
-	3,920	3,920
-	999	999
-	(27,959)	(27,959)
-	(162,809)	(162,809)
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>(590,491)</u>	<u>(590,491)</u>
<u>\$ (8,383,289)</u>	<u>\$ (590,491)</u>	<u>\$ (8,973,780)</u>
\$ 3,511,590	\$ 243,373	\$ 3,754,963
141,514	392,203	533,717
1,809,382	62,770	1,872,152
433,777	-	433,777
600,054	-	600,054
104,000	-	104,000
18,618	-	18,618
239,745	-	239,745
317,079	-	317,079
41,186	-	41,186
507,021	27,686	534,707
141,700	16,841	158,541
<u>700,806</u>	<u>22,111</u>	<u>722,917</u>
<u>8,566,472</u>	<u>764,984</u>	<u>9,331,456</u>
183,183	174,493	357,676
<u>15,418,329</u>	<u>3,874,666</u>	<u>19,292,995</u>
<u>\$ 15,601,512</u>	<u>\$ 4,049,159</u>	<u>\$ 19,650,671</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, 2009

ASSETS	General Fund	Road and Bridge Maintenance Fund
	Fund	Fund
Cash and interest-bearing deposits	\$ 856,917	\$ 68,131
Receivables	2,475,331	255,221
Prepaid items	21,011	12,834
Due from other funds	256,456	67,317
Due from agency funds	1,072	263,962
Due from component units	740	-
Due from other governments	-	5,000
Total assets	\$ 3,611,527	\$ 672,465
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 286,018	\$ 93,906
Due to agency funds	8,302	-
Due to other funds	162,129	131,212
Due to other government	386,526	-
Total liabilities	842,975	225,118
Fund balances:		
Reserved for prisoner expense and jury witness fees	78,339	-
Reserved for judicial expenses	36,748	-
Reserved for debt service	-	-
Unreserved, designated	842,209	-
Unreserved, undesignated, reported in -		
General fund	1,811,256	-
Special revenue funds	-	447,347
Capital projects funds	-	-
Total fund balances	2,768,552	447,347
Total liabilities and fund balances	\$ 3,611,527	\$ 672,465

Health Unit Maintenance Fund	Jail Tax Sinking Fund	Other Governmental Funds	Total Governmental Funds
\$ 251,559	\$ 1,025,222	\$ 1,163,217	\$ 3,365,046
1,070,288	-	1,204,266	5,005,106
4,790	-	-	38,635
110,463	-	99,653	533,889
-	-	-	265,034
-	-	-	740
-	-	-	5,000
<u>\$ 1,437,100</u>	<u>\$ 1,025,222</u>	<u>\$ 2,467,136</u>	<u>\$ 9,213,450</u>
\$ 74,646	\$ 4,142	\$ 71,448	\$ 530,160
4,871	-	429	13,602
38,203	-	202,345	533,889
-	-	-	386,526
<u>117,720</u>	<u>4,142</u>	<u>274,222</u>	<u>1,464,177</u>
-	-	-	78,339
-	-	-	36,748
-	1,021,080	589,166	1,610,246
-	-	-	842,209
-	-	-	1,811,256
1,319,380	-	1,563,700	3,330,427
-	-	40,048	40,048
<u>1,319,380</u>	<u>1,021,080</u>	<u>2,192,914</u>	<u>7,749,273</u>
<u>\$ 1,437,100</u>	<u>\$ 1,025,222</u>	<u>\$ 2,467,136</u>	<u>\$ 9,213,450</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 Assets  
December 31, 2009

Total fund balances for governmental funds at December 31, 2009		\$ 7,749,273
Total net assets reported for governmental activities in the statement of net assets 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	\$ 455,943	
Buildings and improvements, net of \$9,905,919 accumulated depreciation	6,793,611	
Equipment, furniture, and fixtures, net of \$1,717,282 accumulated depreciation	1,557,470	
Vehicles, net of \$112,486 accumulated depreciation	<u>83,101</u>	8,890,125
Compensated absences payable	(70,060)	
Claims payable	(171,605)	
Accrued interest payable	(17,614)	
Bonds payable	<u>(778,607)</u>	<u>(1,037,886)</u>
Total net assets of governmental activities at December 31, 2009		<u>\$ 15,601,512</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, 2009

	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund
<b>Revenues:</b>			
Ad valorem tax	\$ 1,404,337	\$ -	\$ 1,034,452
Alcohol tax	18,618	-	-
Slot tax	-	1,809,382	-
Royalties, commissions and franchise fees	220,123	-	-
Fines, fees, and forfeits	466,816	-	-
Licenses and permits	570,956	-	-
Federal grants	2,738,754	-	-
Intergovernmental revenues -			
State revenues:			
Parish transportation funds	-	876,875	-
State revenue sharing (net)	98,687	-	68,721
Severance tax	600,054	-	-
2% fire insurance rebate	317,079	-	-
Insurance premium tax	104,000	-	-
Grants	98,471	-	-
Video poker	433,777	-	-
Local grants	107,897	-	-
Use of money and property	39,280	9,001	19,489
Other revenues	<u>680,001</u>	<u>68,503</u>	<u>126,229</u>
<b>Total revenues</b>	<u>7,898,850</u>	<u>2,763,761</u>	<u>1,248,891</u>
<b>Expenditures:</b>			
Current -			
General government	\$ 3,914,153	\$ -	\$ -
Public safety	953,702	-	-
Public works	546,464	2,859,182	-
Health and welfare	-	-	1,161,820
Capital outlay	920,153	32,631	45,308
Debt service -			
Principal retirement	32,000	-	-
Interest and fiscal charges	8,800	-	-
<b>Total expenditures</b>	<u>6,375,272</u>	<u>2,891,813</u>	<u>1,207,128</u>
<b>Excess (deficiency) of revenues     over expenditures</b>	<u>1,523,578</u>	<u>(128,052)</u>	<u>41,763</u>
<b>Other financing sources (uses):</b>			
Administrative fees	86,948	(8,740)	(38,002)
Debt proceeds	-	-	-
Operating transfers in	93,190	258	-
Operating transfers out	-	(48,274)	(39,296)
<b>Total other financing sources (uses)</b>	<u>180,138</u>	<u>(56,756)</u>	<u>(77,298)</u>
<b>Net changes in fund balance</b>	1,703,716	(184,808)	(35,535)
Fund balances, beginning	<u>1,064,836</u>	<u>632,155</u>	<u>1,354,915</u>
Fund balances, ending	<u>\$ 2,768,552</u>	<u>\$ 447,347</u>	<u>\$ 1,319,380</u>

Jail Tax Sinking Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 1,126,456	\$ 3,565,245
-	-	18,618
-	-	1,809,382
-	-	220,123
-	3,785	470,601
-	-	570,956
-	15,000	2,753,754
-	-	876,875
-	121,924	289,332
-	-	600,054
-	-	317,079
-	-	104,000
-	-	98,471
-	-	433,777
-	-	107,897
27,949	42,719	138,438
-	<u>171,425</u>	<u>1,046,158</u>
<u>27,949</u>	<u>1,481,309</u>	<u>13,420,760</u>
\$ -	\$ 7,025	\$ 3,921,178
48,233	435,201	1,437,136
-	756,932	4,162,578
-	-	1,161,820
29,271	988,415	2,015,778
-	110,000	142,000
-	<u>19,688</u>	<u>28,488</u>
<u>77,504</u>	<u>2,317,261</u>	<u>12,868,978</u>
<u>(49,555)</u>	<u>(835,952)</u>	<u>551,782</u>
-	(40,120)	86
-	140,000	140,000
-	195,286	288,734
<u>(73,891)</u>	<u>(127,273)</u>	<u>(288,734)</u>
<u>(73,891)</u>	<u>167,893</u>	<u>140,086</u>
(123,446)	(668,059)	691,868
<u>1,144,526</u>	<u>2,860,973</u>	<u>7,057,405</u>
<u>\$ 1,021,080</u>	<u>\$ 2,192,914</u>	<u>\$ 7,749,273</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, 2009

Total net changes in fund balances at December 31, 2009 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 691,868
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The change in net assets reported for governmental activities in the statement of activities is different because:

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

Capital outlay is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 1,419,099	
Depreciation expense for the year ended December 31, 2009	<u>(791,977)</u>	627,122

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 assets

142,000

Proceeds from issuance of debt	(140,000)
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Difference between grant revenue received on modified accrual basis versus grant revenue received on full accrual basis	(1,132,879)
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Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis	<u>(4,928)</u>
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Total changes in net assets at December 31, 2009 per Statement of Activities	<u>\$ 183,183</u>
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The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Statement of Net Assets  
Fiduciary Funds  
December 31, 2009

	Agency Funds	
	Adjudicated Property Fund	Racino Fund
<b>ASSETS</b>		
Cash, including time deposits	\$ 44,515	\$ 234,959
Receivables	-	250,233
Due from other funds	<u>75,000</u>	<u>-</u>
	<u>\$ 119,515</u>	<u>\$ 485,192</u>
<b>LIABILITIES</b>		
Accrued expenses	\$ 1,053	\$ -
Due to other funds	-	269,223
Due to other governments	<u>118,462</u>	<u>215,969</u>
Total liabilities	<u>\$ 119,515</u>	<u>\$ 485,192</u>

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 and shall, replace the previously existing police jury form of government. This form of government shall consist of an elected parish president, who will be its chief executive officer and head of the parish government's executive branch and an elected council, which shall constitute 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. 4 Commission  
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

# ST. LANDRY PARISH GOVERNMENT

## Notes to Financial Statements

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

Sewerage District No. 1  
Solid Waste Disposal Commission  
South St. Landry Library District  
St. Landry Parish Airport Authority  
St. Landry Parish Registrar of Voters

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 Airport Authority, Twenty-Seventh Judicial District Criminal Court Fund, the St. Landry Parish Tourist Commission, and the 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 assets 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.

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 assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The Parish first utilizes restricted resources to finance qualifying activities.

# ST. LANDRY PARISH GOVERNMENT

## Notes to Financial Statements

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

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 assets 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.

#### 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.

## ST. LANDRY PARISH GOVERNMENT

### Notes to Financial Statements

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

##### 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.

##### Jail Tax Sinking Fund

The Jail Tax Sinking Fund accounts for the accumulation of monies for the payment of \$1,500,000 of general obligation bonds issued April 1, 1980 (refunded and reissued April 12, 1993). Proceeds of the bond issue were used to construct a parish jail. Financing is provided by an ad valorem tax levied upon properties located in the parish.

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.

## ST. LANDRY PARISH GOVERNMENT

### Notes to Financial Statements

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

##### 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.

##### 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 last day of the preceding year. 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.

Formal budgetary integration is not employed as a part of the accounting system; however, routine budget comparisons are made prior to expending funds.

##### 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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Bond discounts/issuance costs

In governmental funds, bond discounts and issuance costs are recognized in the current period. In the government-wide statements, bond discount and issuance costs are deferred and amortized over the terms of the bonds to which such discounts and costs apply.

J. Fixed assets

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

Government-wide statements -

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

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Fund financial statements -

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

K. Compensated Absences

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

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. Twenty 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.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, equipment notes payable, certificates of indebtedness, paving certificates, 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, paving certificates, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets — Consists of net assets 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 assets - All other net assets 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. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

P. Subsequent Events

In May 2009, the FASB issued SFAS No. 165, Subsequent Events (ASC 855) which establishes general standards for accounting for and disclosures of events that occur after the balance sheet date but before financial statements are issued or are available to be issued. This is effective for financial periods ending after June 15, 2009. We have evaluated events subsequent to the balance sheet through June 15, 2010, 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, 2009, the Parish has cash and interest-bearing deposits (book balances) totaling \$5,260,215 follows:

	<u>Demand Deposits</u>
Primary Government	\$ 3,365,046
Agency Funds	279,474
Component Units	<u>1,615,695</u>
	<u>\$ 5,260,215</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 2 CASH AND CASH EQUIVALENTS (Continued)

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

Deposit balances (bank balances) at December 31, 2009, are as follows:

Bank balances \$ 5,639,793

At December 31, 2009, the deposits are secured as follows:

Federal deposit insurance \$ 2,750,000

Pledged securities (Category 3) 7,049,664

Total \$ 9,799,664

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

NOTE 3 RECEIVABLES

The following is a summary of receivables at December 31, 2009:

Class of Receivables	Primary Government			Component Units
	General Fund	Special Revenue Funds	Total	
Ad valorem taxes, net	\$ 1,357,208	\$ 2,298,602	\$ 3,655,810	\$ 231,449
Intergovernmental:				
Federal	607,846	-	607,846	-
State	429,230	190,622	619,852	164,654
Other	81,047	40,551	121,598	-
Total	<u>\$ 2,475,331</u>	<u>\$ 2,529,775</u>	<u>\$ 5,005,106</u>	<u>\$ 396,103</u>

NOTE 4 FUND DEFICITS

There were no individual funds of the St. Landry Parish Government having deficits in fund balance at December 31, 2009.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 5 INTERFUND RECEIVABLES/PAYABLES

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Funds	\$ 256,456	\$ 162,129
Special Revenue Funds:		
Road and Bridge Maintenance	67,317	131,212
Jail Maintenance	201	45,905
Health Unit Maintenance	110,463	38,204
Coroner's Operational	-	157
Bayou Boeuf and Waxia Drainage District	-	10,000
Road District 12 of Ward 2 Maintenance	-	4,880
Road District 1 of Ward 3 Maintenance	18	22,242
Road District 2 of Ward 1 Maintenance	2,682	13,971
Sub-Road District -		
No. 2 of Road District 11-A of Ward 1 Maintenance	62,188	3,399
No. 1 of Road District 3 of Ward 1 Maintenance	188	32,783
No. 1 of Road District 11-A Maintenance	-	60,040
Debt Service Funds:		
Sub-Road District 1 of Road District 3 of Ward 1 Sinking	34,376	3,479
Sub-Road District 2 of Road District 11A Sinking	-	2,912
Capital Projects Funds:		
Sub-Road District 1 of Road District 11A Construction	-	2,576
	<u>\$ 533,889</u>	<u>\$ 533,889</u>

NOTE 6 PROPERTY TAXES

For the year ended December 31, 2009, property taxes were levied on property with assessed valuations totaling \$615,647,160 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	0.98 mills
District taxes:	
Road district taxes -	
No. 12 of Ward 2 Maintenance	5.12 mills
No. 1 of Ward 3 Maintenance	10.31 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>51.77</u> mills
Component units -	
Fire Protection District No. 6 Maintenance	<u>9.01</u> mills

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

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	\$ 29,294
Special Revenue Funds	44,988
Component Units	<u>5,025</u>
	<u>\$ 79,307</u>

NOTE 8 CAPITAL ASSETS AND DEPRECIATION

	Balance 01/01/09	Additions	Deletions	Balance 12/31/09
Primary Government:				
Governmental activities -				
Capital assets not being depreciated:				
Land	<u>\$ 455,943</u>	\$ -	\$ -	<u>\$ 455,943</u>
Capital assets being depreciated:				
Buildings and improvements	12,813,991	805,244	(1,203,716)	12,415,519
Vehicles	190,535	33,385	(28,333)	195,587
Equipment, furniture and fixtures	3,258,927	285,898	(270,073)	3,274,752
Improvements other than buildings	<u>2,723,075</u>	<u>1,560,936</u>	-	<u>4,284,011</u>
	<u>18,986,528</u>	<u>2,685,463</u>	<u>(1,502,122)</u>	<u>20,169,869</u>
Less accumulated depreciation:				
Buildings and improvements	(9,515,430)	(186,303)	479,559	(9,222,174)
Vehicles	(106,281)	(32,654)	26,449	(112,486)
Equipment, furniture and fixtures	(1,545,181)	(381,409)	209,308	(1,717,282)
Improvements other than buildings	<u>(12,576)</u>	<u>(671,169)</u>	-	<u>(683,745)</u>
	<u>(11,179,468)</u>	<u>(1,271,535)</u>	<u>715,316</u>	<u>(11,735,687)</u>
Total capital assets being depreciated, net	<u>7,807,060</u>	<u>1,413,928</u>	<u>(786,806)</u>	<u>8,434,182</u>
Governmental activities capital assets, net	<u>\$ 8,263,003</u>	<u>\$ 1,413,928</u>	<u>\$ (786,806)</u>	<u>\$ 8,890,125</u>

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

Finance and administrative	\$ 68,354
Public safety	246,111
Public works	441,703
Health and welfare	<u>35,809</u>
Total governmental activities depreciation expense	<u>\$ 791,977</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 01/01/09	Additions	Deletions	Balance 12/31/09
Component Units:*				
Airport Authority -				
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 43,300	\$ -	\$ -	\$ 43,300
	<u>43,300</u>	<u>-</u>	<u>-</u>	<u>43,300</u>
Capital assets being depreciated:				
Buildings	855,787	-	-	855,787
Equipment, furniture and fixtures	79,771	26,913	-	106,684
Improvements other than buildings	2,058,043	-	-	2,058,043
	<u>2,993,601</u>	<u>26,913</u>	<u>-</u>	<u>3,020,514</u>
Less accumulated depreciation:				
Buildings	(444,583)	(15,645)	-	(460,228)
Equipment, furniture and fixtures	(40,257)	(9,304)	-	(49,561)
Improvements other than buildings	(957,767)	(61,643)	-	(1,019,410)
	<u>(1,442,607)</u>	<u>(86,592)</u>	<u>-</u>	<u>(1,529,199)</u>
Total capital assets being depreciated, net	<u>1,550,994</u>	<u>(59,679)</u>	<u>-</u>	<u>1,491,315</u>
Governmental activities capital assets, net	<u>\$ 1,594,294</u>	<u>\$ (59,679)</u>	<u>\$ -</u>	<u>\$ 1,534,615</u>
Depreciation was charged to public works		<u>\$ 86,592</u>		
	Balance 01/01/09	Additions	Deletions	Balance 12/31/09
Component Units:*				
Agricultural Arena -				
Governmental activities:				
Capital assets being depreciated:				
Buildings	\$ 355,572	\$ -	\$ -	\$ 355,572
Less accumulated depreciation:				
Buildings	(116,574)	(12,407)	-	(128,981)
Total capital assets being depreciated, net	<u>238,998</u>	<u>(12,407)</u>	<u>-</u>	<u>226,591</u>
Governmental activities capital assets, net	<u>\$ 238,998</u>	<u>\$ (12,407)</u>	<u>\$ -</u>	<u>\$ 226,591</u>
Depreciation was charged to economic development and assistance		<u>\$ 12,407</u>		

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 01/01/09	Additions	Deletions	Balance 12/31/09
Component Units:*				
Tourist Commission -				
Governmental activities:				
Capital assets being depreciated:				
Equipment, furniture and fixtures	\$ 18,151	\$ 5,775	\$ -	\$ 23,926
Construction in progress	-	104,564	-	104,564
	<u>18,151</u>	<u>110,339</u>	<u>-</u>	<u>128,490</u>
Less accumulated depreciation:				
Equipment, furniture and fixtures	<u>(18,151)</u>	<u>(356)</u>	<u>-</u>	<u>(18,507)</u>
Total capital assets being depreciated, net	<u>-</u>	<u>5,419</u>	<u>-</u>	<u>5,419</u>
Governmental activities capital assets, net	<u>\$ -</u>	<u>\$ 109,983</u>	<u>\$ -</u>	<u>\$ 109,983</u>
Depreciation was charged to economic development and assistance		<u>\$ 356</u>		
	Balance 01/01/09	Additions	Deletions	Balance 12/31/09
Component Units:*				
Registrar of Voters -				
Governmental activities:				
Capital assets being depreciated:				
Vehicles	\$ 12,331	\$ -	\$ -	\$ 12,331
Equipment, furniture and fixtures	76,275	5,552	-	81,827
Building improvements	16,692	17,295	-	33,987
	<u>105,298</u>	<u>22,847</u>	<u>-</u>	<u>128,145</u>
Less accumulated depreciation:				
Vehicles	(11,303)	(1,028)	-	(12,331)
Equipment, furniture and fixtures	(18,600)	(9,688)	-	(28,288)
Building improvements	(557)	(1,710)	-	(2,267)
	<u>(30,460)</u>	<u>(12,426)</u>	<u>-</u>	<u>(42,886)</u>
Total capital assets being depreciated, net	<u>74,838</u>	<u>10,421</u>	<u>-</u>	<u>85,259</u>
Governmental activities capital assets, net	<u>\$ 74,838</u>	<u>\$ 10,421</u>	<u>\$ -</u>	<u>\$ 85,259</u>
Depreciation was charged elections		<u>\$ 12,426</u>		

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 01/01/09	Additions	Deletions	Balance 12/31/09
Component Units:*				
Fire Protection Dist. #6 -				
Governmental activities:				
Capital assets being depreciated:				
Buildings	\$ 221,855	\$ -	\$ -	\$ 221,855
Equipment, furniture and fixtures	169,627	10,508	-	180,135
Improvements other than buildings	<u>50,343</u>	<u>-</u>	<u>-</u>	<u>50,343</u>
	<u>441,825</u>	<u>10,508</u>	<u>-</u>	<u>452,333</u>
Less accumulated depreciation:				
Buildings	(40,143)	(5,604)	-	(45,747)
Equipment, furniture and fixtures	(110,624)	(12,603)	-	(123,227)
Improvements other than buildings	<u>(16,151)</u>	<u>(2,517)</u>	<u>-</u>	<u>(18,668)</u>
	<u>(166,918)</u>	<u>(20,724)</u>	<u>-</u>	<u>(187,642)</u>
Total depreciable capital assets, net	<u>274,907</u>	<u>(10,216)</u>	<u>-</u>	<u>264,691</u>
Governmental activities capital assets, net	<u>\$ 274,907</u>	<u>\$ (10,216)</u>	<u>\$ -</u>	<u>\$ 264,691</u>
Depreciation was charged to public safety		<u>\$ 20,724</u>		
	Balance 01/01/09	Additions	Deletions	Balance 12/31/09
Component Units:*				
Workforce Investment Board -				
Governmental activities:				
Capital assets being depreciated:				
Equipment, furniture and fixtures	\$ 528,280	\$ 6,184	\$ (453,756)	\$ 80,708
	<u>528,280</u>	<u>6,184</u>	<u>(453,756)</u>	<u>80,708</u>
Less accumulated depreciation:				
Equipment, furniture and fixtures	(475,716)	(2,808)	405,322	(73,202)
	<u>(475,716)</u>	<u>(2,808)</u>	<u>405,322</u>	<u>(73,202)</u>
Total depreciable capital assets, net	<u>52,564</u>	<u>3,376</u>	<u>(48,434)</u>	<u>7,506</u>
Governmental activities capital assets, net	<u>\$ 52,564</u>	<u>\$ 3,376</u>	<u>\$ (48,434)</u>	<u>\$ 7,506</u>
Depreciation was charged to education		<u>\$ 2,808</u>		

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

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 9 CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended December 31, 2009:

	Primary Government			Balance 12/31/09
	Balance 1/1/09	Additions	Deductions	
Special assessments	\$ 4,179	\$ -	\$ 4,179	\$ -
General long-term debt:				
Compensated absences	82,728	70,061	82,728	70,061
Estimated liabilities for claims and judgements	261,442	-	89,837	171,605
Bonds payable	767,000	140,000	142,000	765,000
Equipment note	57,610	-	44,003	13,607
Total	<u>\$ 1,172,959</u>	<u>\$ 210,061</u>	<u>\$ 362,747</u>	<u>\$ 1,020,273</u>
	Component Units			Balance 12/31/09
	Balance 1/1/09	Additions	Deductions	
General long-term debt:				
Compensated absences	<u>\$ 29,271</u>	<u>\$ 26,100</u>	<u>\$ 29,271</u>	<u>\$ 26,100</u>
Total	<u>\$ 29,271</u>	<u>\$ 26,100</u>	<u>\$ 29,271</u>	<u>\$ 26,100</u>

Long-term debt outstanding at December 31, 2009 is comprised of the following:

	Issue Date	Maturity Date	Interest Rates	Balance Outstanding
Primary Government -				
Bonds payable:				
Road district public improvement bonds:				
Sub-Rd. Dist. No. 1 of Rd. Dist. No. 11-A	07/03	2013	3.6%	\$ 215,000
Sub-Rd. Dist. No. 1 of Rd. Dist. No. 3 of Wd 1	07/03	2013	3.65%	87,000
Sub-Rd. Dist. No. 2 of Rd. Dist. No. 11-A	07/03	2013	3.4%	<u>175,000</u>
Total bonds payable				477,000
Equipment note	4/05	2010	5.5%	13,607
Certificate of indebtedness 2009	04/09	2014	3.75-4.75%	140,000
Certificate of indebtedness 2008	07/08	2013	4.0 - 5.0%	148,000
Compensated absences				70,061
Estimated liabilities for claims and judgements				<u>171,605</u>
Total primary government				<u>\$ 1,020,273</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

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

Effective August 1, 2005, the St. Landry Parish Government entered into an escrow deposit agreement with a national banking association pursuant to which sufficient funds have been deposited in the amount of \$247,188 in order to effect an in-substance defeasance of Road District No. 2 of Ward 1 General Obligation Bonds, Series 1997. The establishment of the irrevocable trust and the resulting in-substance defeasance provided for the removal of the aforementioned bond issue from the financial statements of the St. Landry Parish Government in accordance with the provisions of Chapter 14 of Title 39 of the Louisiana Revised Statutes of 1950, as amended.

Effective March 1, 2008, the St. Landry Parish Fire Protection District No. 6 entered into an escrow deposit agreement with a national banking association pursuant to which sufficient funds have been deposited in the amount of \$261,000 in order 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 2008 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.

The annual requirements to amortize general obligation, certificate, equipment and special assessment debt as of December 31, 2009, including interest payments of \$68,956 for the primary government are as follows:

Year Ending December 31,	General Obligation Bonds		Certificate of Indebtedness 2008	
	Principal	Interest	Principal	Interest
2010	\$ 111,000	\$ 14,902	\$ 35,000	\$ 6,247
2011	121,000	10,801	36,000	4,649
2012	122,000	6,926	38,000	2,881
2013	123,000	1,755	39,000	975
2014	-	-	-	-
	<u>\$ 477,000</u>	<u>\$ 34,384</u>	<u>\$ 148,000</u>	<u>\$ 14,752</u>

Year Ending December 31,	Certificate of Indebtedness 2009		Equipment Note	
	Principal	Interest	Principal	Interest
2010	\$ 28,000	\$ 5,272	\$ 13,607	\$ 1,948
2011	28,000	4,900	-	-
2012	28,000	3,780	-	-
2013	28,000	2,590	-	-
2014	28,000	1,330	-	-
	<u>\$ 140,000</u>	<u>\$ 17,872</u>	<u>\$ 13,607</u>	<u>\$ 1,948</u>

## ST. LANDRY PARISH GOVERNMENT

### Notes to Financial Statements

#### NOTE 10 CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Special Revenue Fund 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, 2009, there was a fund balance of \$28,944 in the Criminal Court Fund; therefore, \$14,472 is due the General Fund.

#### NOTE 11 PENSION PLAN

The St. Landry Parish Government contributes to the Parochial Employees' Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by a separate board of trustees. The Parochial Employees' Retirement System provides retirement, disability, and death benefits to plan members and beneficiaries. The provisions of the retirement system may be amended by action of the legislature in the same manner as any other statute may be amended by the legislature. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619, (225) 928-1361.

Plan members are required to contribute 9.5% of their annual covered salary and the Parish Government is required to contribute at the actuarially determined rate, currently 12.25% of the annual covered payroll. The Parish Government's contributions to the system for the years ended December 31, 2009, 2008, and 2007 were \$357,987, \$341,172, and \$296,757, respectively, equal to the required contribution for each year.

#### NOTE 12 OTHER POST EMPLOYMENT BENEFITS

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

#### NOTE 13 RELATED PARTY TRANSACTIONS

The Parish Government participated in the creation of a drainage district with the Avoyelles Parish Police Jury and the State of Louisiana. The drainage district has five board members consisting of two jurors from each police jury and the fifth board member appointed by the State. The Parish Government has \$10,000 in bank deposits due the drainage district as of December 31, 2009.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 14 OPERATING LEASES

Primary government:

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, 2009 were \$126,605. Future minimum lease payments under these leases are as follows:

2010	\$ 133,776
2011	78,312
2012	78,312
2013	<u>42,478</u>
Total	<u>\$ 332,878</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, 2009 totaled \$1,848.

Future minimum lease payments under the lease is as follows:

2010	<u>1,848</u>
Total	<u>\$ 1,848</u>

NOTE 15 COMPENSATION PAID TO COUNCIL MEMBERS

A summary of compensation paid to council members for the year ended December 31, 2009, follows:

Jerry Red, Jr.	\$ 12,672
Leon Robinson	12,672
Fekisha Miller	12,672
Kenneth Vidrine	12,672
Ronald Buschel	12,672
Hurlin Dupre	12,672
Albert Hollier	12,672
Pam Gautreaux	12,672
Glenn Stout	12,672
Dexter Brown	12,672
Jay Guidry	12,672
Jimmy Edwards	12,672
Gary Courville	<u>12,672</u>
	<u>\$ 164,736</u>

## ST. LANDRY PARISH GOVERNMENT

### Notes to Financial Statements

#### 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, 2009, the amounts, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

**REQUIRED SUPPLEMENTARY INFORMATION**

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
General Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2009

	2009				
	Budget		Actual	Variance - Favorable (Unfavorable)	2008 Actual
	Original	Final			
<b>Revenues:</b>					
Ad valorem taxes	\$ 1,168,235	\$ 1,354,215	\$ 1,404,337	\$ 50,122	\$ 1,318,484
Alcohol tax	15,415	19,274	18,618	(656)	19,706
Royalties, commissions and franchise taxes	277,979	202,655	220,123	17,468	194,403
Fines, fees, and forfeits	284,617	412,020	466,816	54,796	428,219
Federal grants	277,668	659,673	2,738,754	2,079,081	2,985,948
Licenses and permits	453,234	493,396	570,956	77,560	604,150
State revenues -					
State revenue sharing (net)	65,478	98,863	98,687	(176)	98,902
Severance tax	1,177,760	590,820	600,054	9,234	964,471
2% fire insurance rebate	310,150	317,079	317,079	-	310,150
Insurance premium tax	104,724	100,000	104,000	4,000	112,536
State grants	16,810	368,427	98,471	(269,956)	80,364
Video poker	471,057	441,489	433,777	(7,712)	439,621
Local grants	-	-	107,897	107,897	298,591
Solid waste disposal commission	-	-	-	-	472,808
Use of money and property	26,456	27,283	39,280	11,997	41,617
Other revenues	<u>205,363</u>	<u>671,419</u>	<u>680,001</u>	<u>8,582</u>	<u>414,938</u>
Total revenues	<u>4,854,946</u>	<u>5,756,613</u>	<u>7,898,850</u>	<u>2,142,237</u>	<u>8,784,908</u>
<b>Expenditures:</b>					
Current -					
General government	3,081,051	3,992,883	3,914,153	78,730	4,210,840
Public safety	737,877	1,098,291	953,702	144,589	1,287,202
Public works	538,029	394,676	546,464	(151,788)	4,464,579
Capital outlay	-	-	920,153	(920,153)	559,367
Debt service					
Principal	-	-	32,000	(32,000)	-
Interest	-	-	8,800	(8,800)	-
Total expenditures	<u>7,438,008</u>	<u>9,478,733</u>	<u>10,289,425</u>	<u>(810,692)</u>	<u>10,521,988</u>
Excess of revenues over expenditures	<u>(2,583,062)</u>	<u>(3,722,120)</u>	<u>(2,390,575)</u>	<u>1,331,545</u>	<u>(1,737,080)</u>
<b>Other financing sources (uses):</b>					
Administrative fees	(411)	(9,148)	86,948	96,096	95,945
Debt proceeds	-	-	-	-	180,000
Operating transfers in	-	310,820	93,190	(217,630)	3,119
Operating transfers out	<u>(143,971)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(37,134)</u>
Total other financing sources (uses)	<u>(144,382)</u>	<u>301,672</u>	<u>180,138</u>	<u>(121,534)</u>	<u>241,930</u>
Excess of revenues and other sources over expenditures and other uses	<u>(2,727,444)</u>	<u>(3,420,448)</u>	<u>(2,210,437)</u>	<u>1,210,011</u>	<u>(1,495,150)</u>
Fund balance, beginning	<u>1,064,836</u>	<u>1,064,836</u>	<u>1,064,836</u>	<u>-</u>	<u>2,559,986</u>
Fund balance, ending	<u>\$ (1,662,608)</u>	<u>\$ (2,355,612)</u>	<u>\$ (1,145,601)</u>	<u>\$ 1,210,011</u>	<u>\$ 1,064,836</u>

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

Budgetary Comparison Schedule  
Year Ended December 31, 2009

	2009			Variance - Favorable (Unfavorable)	2008 Actual
	Budget		Actual		
	Original	Final			
<b>Revenues:</b>					
Slot tax	\$ 1,968,242	\$ 2,185,817	\$ 1,809,382	\$ (376,435)	\$ 1,920,863
Federal grants	-	-	-	-	-
State revenues:					
Parish transportation funds	730,250	1,072,306	876,875	(195,431)	958,068
State grants	-	-	-	-	-
Use of money and property	4,681	-	9,001	9,001	7,684
Other revenues	<u>25,297</u>	<u>6,500</u>	<u>68,503</u>	<u>62,003</u>	<u>83,785</u>
Total revenues	<u>2,728,470</u>	<u>3,264,623</u>	<u>2,763,761</u>	<u>(500,862)</u>	<u>2,970,400</u>
<b>Expenditures:</b>					
Current -					
Public works	2,605,002	2,943,849	2,859,182	84,667	1,968,374
Capital outlay	-	-	32,631	(32,631)	569,618
Debt service -					
Principal retirement	-	-	-	-	39,429
Interest and fiscal charges	-	-	-	-	6,522
Total expenditures	<u>2,605,002</u>	<u>2,943,849</u>	<u>2,891,813</u>	<u>52,036</u>	<u>2,583,943</u>
Excess (deficiency) of revenues over expenditures	<u>123,468</u>	<u>320,774</u>	<u>(128,052)</u>	<u>(448,826)</u>	<u>386,457</u>
<b>Other financing sources (uses):</b>					
Administrative fees	-	-	(8,740)	(8,740)	(17,596)
Operating transfers in	-	-	258	258	-
Operating transfers out	-	-	(48,274)	(48,274)	(24,449)
Total other financing sources	<u>-</u>	<u>-</u>	<u>(56,756)</u>	<u>(56,756)</u>	<u>(42,045)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>123,468</u>	<u>320,774</u>	<u>(184,808)</u>	<u>(505,582)</u>	<u>344,412</u>
Fund balance, beginning	<u>632,155</u>	<u>632,155</u>	<u>632,155</u>	<u>-</u>	<u>287,743</u>
Fund balance, ending	<u>\$ 755,623</u>	<u>\$ 952,929</u>	<u>\$ 447,347</u>	<u>\$ (505,582)</u>	<u>\$ 632,155</u>

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

Budgetary Comparison Schedule  
Year Ended December 31, 2009

	2009				2008 Actual
	Budget		Actual	Variance - Favorable (Unfavorable)	
	Original	Final			
<b>Revenues:</b>					
Ad valorem taxes	\$ 876,546	\$ 1,005,949	\$ 1,034,452	\$ 28,503	\$ 985,157
State revenue sharing (net)	46,368	69,135	68,721	(414)	126,235
Use of money and property	17,325	21,804	19,489	(2,315)	20,569
Other revenues	83,097	126,175	126,229	54	80,042
Total revenues	<u>1,023,336</u>	<u>1,223,063</u>	<u>1,248,891</u>	<u>25,828</u>	<u>1,212,003</u>
<b>Expenditures:</b>					
Current -					
Health and welfare	650,000	1,025,575	1,161,820	(136,245)	1,113,418
Capital outlay	-	-	45,308	(45,308)	12,052
Total expenditures	<u>650,000</u>	<u>1,025,575</u>	<u>1,207,128</u>	<u>(181,553)</u>	<u>1,125,470</u>
Excess of revenues expenditures	<u>373,336</u>	<u>197,488</u>	<u>41,763</u>	<u>(155,725)</u>	<u>86,533</u>
<b>Other financing sources (uses):</b>					
Administrative fees	-	-	(38,002)	(38,002)	(43,687)
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	(39,296)	(39,296)	(158)
Total other financing sources	<u>-</u>	<u>-</u>	<u>(77,298)</u>	<u>(77,298)</u>	<u>(43,845)</u>
Excess of revenues and other sources over expenditures and other uses	373,336	197,488	(35,535)	(233,023)	42,688
Fund balance, beginning	<u>1,354,915</u>	<u>1,354,915</u>	<u>1,354,915</u>	<u>-</u>	<u>1,312,227</u>
Fund balance, ending	<u>\$ 1,728,251</u>	<u>\$ 1,552,403</u>	<u>\$ 1,319,380</u>	<u>\$ (233,023)</u>	<u>\$ 1,354,915</u>

**OTHER SUPPLEMENTARY INFORMATION**

**NONMAJOR GOVERNMENTAL FUNDS**

ST. LANDRY PARISH GOVERNMENT Opelousas, Louisiana  
Nonmajor Governmental Funds

Combining Balance Sheet  
December 31, 2009

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>ASSETS</b>				
Cash	\$ 555,621	\$ 564,973	\$ 42,623	\$ 1,163,217
Receivables	1,204,266	-	-	1,204,266
Prepays	-	-	-	-
Due from agency funds	-	-	-	-
Due from other funds	<u>65,277</u>	<u>34,376</u>	<u>-</u>	<u>99,653</u>
Total assets	<u>\$ 1,825,164</u>	<u>\$ 599,349</u>	<u>\$ 42,623</u>	<u>\$ 2,467,136</u>
 <b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 67,658	\$ 3,790	\$ -	\$ 71,448
Due to agency funds	429	-	-	429
Due to other funds	<u>193,376</u>	<u>6,393</u>	<u>2,576</u>	<u>202,345</u>
Total liabilities	<u>261,463</u>	<u>10,183</u>	<u>2,576</u>	<u>274,222</u>
 <b>Fund balance:</b>				
Unreserved, undesignated	<u>1,563,701</u>	<u>589,166</u>	<u>40,047</u>	<u>2,192,914</u>
Total liabilities and fund balance	<u>\$ 1,825,164</u>	<u>\$ 599,349</u>	<u>\$ 42,623</u>	<u>\$ 2,467,136</u>

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana  
Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Year Ended December 31, 2009

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues:</b>				
Ad valorem taxes	\$ 1,126,456	\$ -	\$ -	\$ 1,126,456
Fines, fees, and forfeitures	3,785	-	-	3,785
Intergovernmental revenues -				
Federal grants	15,000	-	-	15,000
State revenues:				
State revenue sharing (net)	121,924	-	-	121,924
Grants	-	-	-	-
Use of money and property	27,316	14,404	999	42,719
Other revenues	<u>171,425</u>	<u>-</u>	<u>-</u>	<u>171,425</u>
Total revenues	<u>1,465,906</u>	<u>14,404</u>	<u>999</u>	<u>1,481,309</u>
<b>Expenditures:</b>				
General government	7,025	-	-	7,025
Public safety	435,201	-	-	435,201
Public works	756,932	-	-	756,932
Capital outlay	988,415	-	-	988,415
Debt Service -				
Principal retirement	-	110,000	-	110,000
Interest and fiscal charges	-	19,688	-	19,688
Total expenditures	<u>2,187,573</u>	<u>129,688</u>	<u>-</u>	<u>2,317,261</u>
Excess of revenues over expenditures	<u>(721,667)</u>	<u>(115,284)</u>	<u>999</u>	<u>(835,952)</u>
<b>Other financing sources (uses):</b>				
Administrative fees	(40,120)	-	-	(40,120)
Bond proceeds	140,000	-	-	140,000
Operating transfers in	74,908	120,378	-	195,286
Operating transfers out	<u>(127,208)</u>	<u>-</u>	<u>(65)</u>	<u>(127,273)</u>
Total other financing sources (uses)	<u>47,580</u>	<u>120,378</u>	<u>(65)</u>	<u>167,893</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>(674,087)</u>	<u>5,094</u>	<u>934</u>	<u>(668,059)</u>
Fund balance, beginning	<u>2,237,788</u>	<u>584,072</u>	<u>39,113</u>	<u>2,860,973</u>
Fund balance, ending	<u>\$ 1,563,701</u>	<u>\$ 589,166</u>	<u>\$ 40,047</u>	<u>\$ 2,192,914</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.

### **Solid Waste Disposal District Fund**

The Solid Waste Disposal District Fund accounts for surplus funds received from the St. Landry parish Solid Waste Disposal district derived from fees collected from the disposal of solid waste generated outside the boundaries of the District. The funds are to be used for the purpose of improving and resurfacing parish roads, municipal streets and drainage improvements.

**NONMAJOR SPECIAL REVENUE FUNDS (continued)**

Code Enforcement Office Fund

The Code Enforcement Office Fund accounts for funding provided to set up a code enforcement office.

Delta Grand Maintenance Fund

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

Energy Efficiency & Conservation Block Grant (EECBG)

The EECBG Fund accounts for federal grant funds received from the Department of Housing and Urban Development for studies performed on energy efficiency and conservation.

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

Combining Balance Sheet  
December 31, 2009

	<u>Jail Maintenance</u>	<u>Road District Maintenance</u>	<u>Coroner's Operational</u>	<u>Bayou Bouef and Waxia Drainage District</u>
<b>ASSETS</b>				
Cash	\$ 137,317	\$ 102,368	\$ 3,104	\$ 20,328
Receivables	479,385	709,881	-	-
Prepays	-	-	-	-
Due from agency funds	-	-	-	-
Due from other funds	<u>201</u>	<u>65,076</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 616,903</u>	<u>\$ 877,325</u>	<u>\$ 3,104</u>	<u>\$ 20,328</u>
 <b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 29,187	\$ 28,023	\$ -	\$ -
Due to agency funds	429	-	-	-
Due to other funds	<u>45,905</u>	<u>137,314</u>	<u>157</u>	<u>10,000</u>
Total liabilities	<u>75,521</u>	<u>165,337</u>	<u>157</u>	<u>10,000</u>
 <b>Fund balance:</b>				
Unreserved, undesignated	<u>541,382</u>	<u>711,988</u>	<u>2,947</u>	<u>10,328</u>
Total liabilities and fund balance	<u>\$ 616,903</u>	<u>\$ 877,325</u>	<u>\$ 3,104</u>	<u>\$ 20,328</u>

Evacuee Relief	Flood Control	Veterans' Memorial	Solid Waste Disposal District	Code Enforcement Office	Delta Grand Maintenance	EEGBC	Total
\$ 662	\$ 14,124	\$ 1,851	\$ 89,117	\$ 139,650	\$ 47,100	\$ -	\$ 555,621
-	-	-	-	-	-	15,000	1,204,266
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	65,277
<u>\$ 662</u>	<u>\$ 14,124</u>	<u>\$ 1,851</u>	<u>\$ 89,117</u>	<u>\$ 139,650</u>	<u>\$ 47,100</u>	<u>\$ 15,000</u>	<u>\$ 1,825,164</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 448	\$ 10,000	\$ 67,658
-	-	-	-	-	-	-	429
-	-	-	-	-	-	-	193,376
-	-	-	-	-	448	10,000	261,463
<u>662</u>	<u>14,124</u>	<u>1,851</u>	<u>89,117</u>	<u>139,650</u>	<u>46,652</u>	<u>5,000</u>	<u>1,563,701</u>
<u>\$ 662</u>	<u>\$ 14,124</u>	<u>\$ 1,851</u>	<u>\$ 89,117</u>	<u>\$ 139,650</u>	<u>\$ 47,100</u>	<u>\$ 15,000</u>	<u>\$ 1,825,164</u>

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

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Year Ended December 31, 2009

	Jail Maintenance	Road District Maintenance	Coroner's Operational	Bayou Bouef and Waxia Drainage District
Revenues:				
Ad valorem taxes	\$ 470,764	\$ 655,692	\$ -	\$ -
Fines, fees, and forfeitures	-	-	3,785	-
Intergovernmental revenues -				
Federal grants	-	-	-	-
State revenues:				
State revenue sharing (net)	31,035	90,889	-	-
Solid waste disposal commission	-	-	-	-
Use of money and property	5,752	14,139	153	-
Other revenues	1,230	11,600	-	-
Total revenues	<u>508,781</u>	<u>772,320</u>	<u>3,938</u>	<u>-</u>
Expenditures:				
General government	-	-	7,025	-
Public safety	435,201	-	-	-
Public works	-	602,600	-	-
Capital outlay	15,020	351,090	-	-
Total expenditures	<u>450,221</u>	<u>953,690</u>	<u>7,025</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>58,560</u>	<u>(181,370)</u>	<u>(3,087)</u>	<u>-</u>
Other financing sources (uses):				
Administrative fees	(18,443)	(21,519)	(158)	-
Debt proceeds	-	-	-	-
Operating transfers in	74,844	-	-	-
Operating transfers out	-	(120,378)	-	-
Total other financing sources (uses)	<u>56,401</u>	<u>(141,897)</u>	<u>(158)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	114,961	(323,267)	(3,245)	-
Fund balance, beginning	<u>426,420</u>	<u>1,035,255</u>	<u>6,192</u>	<u>10,328</u>
Fund balance, ending	<u>\$ 541,381</u>	<u>\$ 711,988</u>	<u>\$ 2,947</u>	<u>\$ 10,328</u>

Evacuee Relief	Flood Control	Veterans' Memorial	Solid Waste Disposal District	Code Enforcement Office	Delta Grand Maintenance	EECBG	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,126,456
-	-	-	-	-	-	-	3,785
-	-	-	-	-	-	15,000	15,000
-	-	-	-	-	-	-	121,924
-	-	-	-	-	-	-	-
-	-	-	2,192	-	5,080	-	27,315
-	-	-	-	-	158,595	-	171,425
-	-	-	2,192	-	163,675	15,000	1,465,906
-	-	-	-	-	-	-	7,025
-	-	-	-	-	-	-	435,201
-	-	-	-	-	144,332	10,000	756,932
-	-	-	-	-	622,305	-	988,415
-	-	-	-	-	766,637	10,000	2,187,573
-	-	-	2,192	-	(602,962)	5,000	(721,668)
-	-	-	-	-	-	-	(40,120)
-	-	-	-	-	140,000	-	140,000
-	-	-	-	-	64	-	74,908
-	-	-	-	-	(6,830)	-	(127,208)
-	-	-	-	-	133,234	-	47,580
-	-	-	2,192	-	(469,728)	5,000	(674,087)
662	14,124	1,851	86,925	139,650	516,381	-	2,237,788
\$ 662	\$ 14,124	\$ 1,851	\$ 89,117	\$ 139,650	\$ 46,653	\$ 5,000	\$ 1,563,701

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

Combining Balance Sheet  
December 31, 2009

	Road District 12 of Ward 2	Road District 1 of Ward 3	Road District 2 of Ward 1
<b>ASSETS</b>			
Cash	\$ 17,264	\$ 16,707	\$ 16,006
Receivables	170,103	197,431	-
Due from other funds	-	18	2,682
<b>Total assets</b>	<b>\$ 187,367</b>	<b>\$ 214,156</b>	<b>\$ 18,688</b>
 <b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts payable	\$ 5,446	\$ 6,030	\$ 5,604
Due to other funds	4,880	22,241	13,971
<b>Total liabilities</b>	<b>10,326</b>	<b>28,271</b>	<b>19,575</b>
Fund balance:			
Unreserved, undesignated	177,041	185,886	(887)
<b>Total liabilities and fund balance</b>	<b>\$ 187,367</b>	<b>\$ 214,156</b>	<b>\$ 18,688</b>

Sub-Road District 1 of Road District 3 of Ward 1	Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A of Ward 1	Total
\$ 18,552	\$ 22,552	\$ 11,287	\$ 102,368
53,039	171,445	117,862	709,880
<u>187</u>	<u>-</u>	<u>62,188</u>	<u>65,076</u>
<u>\$ 71,778</u>	<u>\$ 193,997</u>	<u>\$ 191,337</u>	<u>\$ 877,324</u>

\$ 1,551	\$ 5,483	\$ 3,909	\$ 28,023
32,783	60,040	3,399	137,313
<u>34,334</u>	<u>65,523</u>	<u>7,307</u>	<u>165,336</u>
<u>37,444</u>	<u>128,474</u>	<u>184,030</u>	<u>711,988</u>
<u>\$ 71,778</u>	<u>\$ 193,997</u>	<u>\$ 191,337</u>	<u>\$ 877,324</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, 2009

	Road District 12 of Ward 2	Road District 1 of Ward 3	Road District 2 of Ward 1
	<u>          </u>	<u>          </u>	<u>          </u>
Revenues:			
Ad valorem taxes	\$ 160,107	\$ 173,356	\$ 671
Intergovernmental revenues -			
State revenue sharing (net)	19,629	34,214	-
Use of money and property	2,073	1,469	1,540
Other revenues	<u>3,050</u>	<u>5,700</u>	<u>-</u>
Total revenues	<u>184,859</u>	<u>214,739</u>	<u>2,211</u>
Expenditures:			
Public works	205,365	215,809	75,542
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>205,365</u>	<u>215,809</u>	<u>75,542</u>
Excess (deficiency) of revenues over expenditures	<u>(20,506)</u>	<u>(1,070)</u>	<u>(73,331)</u>
Other financing sources (uses):			
Administrative fees	(4,078)	(4,828)	(88)
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(4,078)</u>	<u>(4,828)</u>	<u>(88)</u>
Excess of (deficiency) of revenues and other sources over expenditures and other uses	(24,584)	(5,897)	(73,420)
Fund balance, beginning	<u>201,625</u>	<u>191,783</u>	<u>72,533</u>
Fund balance, ending	<u>\$ 177,041</u>	<u>\$ 185,886</u>	<u>\$ (887)</u>

Sub-Road District 1 of Road District 3 of Ward 1	Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A of Ward 1	Total
\$ 43,192	\$ 159,260	\$ 119,105	\$ 655,692
10,421	18,033	8,592	90,889
712	7,579	766	14,139
-	2,850	-	11,600
<u>54,325</u>	<u>187,722</u>	<u>128,463</u>	<u>772,320</u>
30,339	19,575	55,970	602,600
-	351,090	-	351,090
<u>30,339</u>	<u>370,665</u>	<u>55,970</u>	<u>953,690</u>
<u>23,986</u>	<u>(182,943)</u>	<u>72,493</u>	<u>(181,371)</u>
(1,888)	(7,509)	(3,128)	(21,519)
-	-	-	-
<u>(21,953)</u>	<u>(54,770)</u>	<u>(43,655)</u>	<u>(120,378)</u>
<u>(23,841)</u>	<u>(62,279)</u>	<u>(46,783)</u>	<u>(141,896)</u>
146	(245,222)	25,710	(323,267)
<u>37,298</u>	<u>373,695</u>	<u>158,321</u>	<u>1,035,255</u>
<u>\$ 37,444</u>	<u>\$ 128,473</u>	<u>\$ 184,031</u>	<u>\$ 711,988</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.

### **Special Assessment Sinking Funds**

Special Assessment Funds are used to account for the financing of public improvements or services which primarily benefit the particular taxpayers against whose properties special assessments are levied.

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

Combining Balance Sheet  
December 31, 2009

	<u>Road District Sinking</u>	<u>Special Assessment Sinking</u>	<u>Total</u>
<b>ASSETS</b>			
Cash	\$ 551,427	\$ 13,546	\$ 564,973
Due from other funds	<u>34,376</u>	<u>-</u>	<u>34,376</u>
<b>Total assets</b>	<b><u>\$ 585,803</u></b>	<b><u>\$ 13,546</u></b>	<b><u>\$ 599,349</u></b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 3,790	\$ -	\$ 3,790
Due to other funds	<u>6,393</u>	<u>-</u>	<u>6,393</u>
<b>Total liabilities</b>	<b><u>10,183</u></b>	<b><u>-</u></b>	<b><u>10,183</u></b>
<b>Fund balance:</b>			
Reserved for debt service	<u>575,620</u>	<u>13,546</u>	<u>589,166</u>
<b>Total liabilities and fund balance</b>	<b><u>\$ 585,803</u></b>	<b><u>\$ 13,546</u></b>	<b><u>\$ 599,349</u></b>

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

Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Year Ended December 31, 2009

	Road District Sinking	Special Assessment Sinking	Total
Revenues:			
Use of money and property	\$ 14,070	\$ 334	\$ 14,404
Total revenues	14,070	334	14,404
Expenditures:			
General government -			
Debt service -			
Principal	110,000	-	110,000
Interest and fiscal charges	19,683	5	19,688
Total expenditures	129,683	5	129,688
Excess (deficiency) of revenues over expenditures	(115,613)	329	(115,284)
Other financing sources:			
Operating transfers in	120,378	-	120,378
Total other financing sources	120,378	-	120,378
Excess (deficiency) of revenues and other financing sources over expenditures	4,765	329	5,094
Fund balance, beginning	570,855	13,217	584,072
Fund balance, ending	\$ 575,620	\$ 13,546	\$ 589,166

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

Combining Balance Sheet  
December 31, 2009

	Sub-Road District 1 of Road District 3 of Ward 1	Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A	Total
<b>ASSETS</b>				
Cash	\$ 159,831	\$ 257,063	\$ 134,533	\$ 551,427
Due from other funds	<u>34,376</u>	<u>-</u>	<u>-</u>	<u>34,376</u>
<b>Total assets</b>	<b><u>\$ 194,207</u></b>	<b><u>\$ 257,063</u></b>	<b><u>\$ 134,533</u></b>	<b><u>\$ 585,803</u></b>
 <b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 3,790	\$ -	\$ 3,790
Due to other funds	<u>3,481</u>	<u>-</u>	<u>2,912</u>	<u>6,393</u>
<b>Total liabilities</b>	<b><u>3,481</u></b>	<b><u>3,790</u></b>	<b><u>2,912</u></b>	<b><u>10,183</u></b>
<b>Fund balance:</b>				
Reserved for debt service	<u>190,726</u>	<u>253,273</u>	<u>131,621</u>	<u>575,620</u>
<b>Total liabilities and fund balance</b>	<b><u>\$ 194,207</u></b>	<b><u>\$ 257,063</u></b>	<b><u>\$ 134,533</u></b>	<b><u>\$ 585,803</u></b>

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, 2009

	Sub-Road District 1 of Road District 3 of Ward 1	Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A	Total
<b>Revenues:</b>				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Use of money and property	<u>3,954</u>	<u>6,470</u>	<u>3,646</u>	<u>14,070</u>
Total revenues	<u>3,954</u>	<u>6,470</u>	<u>3,646</u>	<u>14,070</u>
<b>Expenditures:</b>				
General government	-	-	-	-
Debt service -				
Principal	20,000	50,000	40,000	110,000
Interest and fiscal charges	<u>3,816</u>	<u>8,915</u>	<u>6,952</u>	<u>19,683</u>
Total expenditures	<u>23,816</u>	<u>58,915</u>	<u>46,952</u>	<u>129,683</u>
Excess (deficiency) of revenues over expenditures	<u>(19,862)</u>	<u>(52,445)</u>	<u>(43,306)</u>	<u>(115,613)</u>
<b>Other financing sources:</b>				
Operating transfers in	21,953	54,770	43,655	120,378
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>21,953</u>	<u>54,770</u>	<u>43,655</u>	<u>120,378</u>
Excess of revenues and other financing sources over expenditures	2,091	2,325	349	4,765
Fund balance, beginning	<u>188,635</u>	<u>250,948</u>	<u>131,272</u>	<u>570,855</u>
Fund balance, ending	<u>\$ 190,726</u>	<u>\$ 253,273</u>	<u>\$ 131,621</u>	<u>\$ 575,620</u>

## NONMAJOR CAPITAL PROJECTS FUNDS

### Road District Capital Projects Funds

Road District No. 2 of Ward 1, Sub-Road District No. 1 of Road District No. 11-A, Sub-Road District No. 2 of Road District No. 11-A, and Sub-Road District No. 1 of District 3 of Ward 1 Funds account for the construction and resurfacing of roads located within the geographical boundaries of each respective sub-road district. Each district is funded by a \$300,000 bond issue, dated July 1, 1993, March 1, 1997, November 1, 1997 and June 30, 2003, respectively.

### Special Assessment Construction Funds

Special Assessments Construction Funds are used to account for the construction of public improvements which primarily benefit the particular taxpayers against whose properties special assessments are levied.

### Louisiana Community Development Block Grant Fund

The Louisiana Community Development Block Grant Fund is used to account for a federal grant received for street improvements and the construction of a rural fire station.

### Old City Hall Construction Fund

The Old City Hall Construction Fund is used to account for the renovations to the old city hall building.

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

Combining Balance Sheet  
December 31, 2009

	Road District Capital Projects	Special Assessment Construction	Louisiana Community Development Block Grant	Old City Hall Construction	Total
<b>ASSETS</b>					
Cash	\$ 21,131	\$ 19,471	\$ 2,021	\$ -	\$ 42,623
Receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 21,131</u></b>	<b><u>\$ 19,471</u></b>	<b><u>\$ 2,021</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 42,623</u></b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	<u>2,576</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,576</u>
<b>Total liabilities</b>	<b><u>2,576</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>2,576</u></b>
<b>Fund balance:</b>					
Unreserved, undesignated	<u>18,555</u>	<u>19,471</u>	<u>2,021</u>	<u>-</u>	<u>40,047</u>
<b>Total liabilities and fund balance</b>	<b><u>\$ 21,131</u></b>	<b><u>\$ 19,471</u></b>	<b><u>\$ 2,021</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 42,623</u></b>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Year Ended December 31, 2009

	Road District Capital Projects	Special Assessment Construction	Louisiana Community Development Block Grant	Old City Hall Construction	Total
<b>Revenues:</b>					
Intergovernmental revenues -					
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-
Use of money and property	<u>515</u>	<u>481</u>	<u>1</u>	<u>2</u>	<u>999</u>
Total revenues	<u>515</u>	<u>481</u>	<u>1</u>	<u>2</u>	<u>999</u>
<b>Expenditures:</b>					
Public works -					
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Professional fees	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>515</u>	<u>481</u>	<u>1</u>	<u>2</u>	<u>999</u>
<b>Other financing sources (uses):</b>					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	(65)	(65)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(65)</u>	<u>(65)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	515	481	1	(63)	934
Fund balance, beginning	<u>18,040</u>	<u>18,990</u>	<u>2,020</u>	<u>63</u>	<u>39,113</u>
Fund balance, ending	<u>\$ 18,555</u>	<u>\$ 19,471</u>	<u>\$ 2,021</u>	<u>\$ -</u>	<u>\$ 40,047</u>

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

Combining Balance Sheet  
December 31, 2009

	Sub-Road District 1 of Election of Ward 1 Construction	Sub-Road District 2 of Road District 11-A Construction	Total
<b>ASSETS</b>			
Cash	\$ 18,368	\$ 2,763	\$ 21,131
Due from other funds	-	-	-
<b>Total assets</b>	<b>\$ 18,368</b>	<b>\$ 2,763</b>	<b>\$ 21,131</b>
 <b>LIABILITIES AND FUND BALANCE</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	2,576	2,576
<b>Total liabilities</b>	-	2,576	2,576
 <b>Fund balance:</b>			
Unreserved, undesignated	18,368	187	18,555
<b>Total liabilities and fund balance</b>	<b>\$ 18,368</b>	<b>\$ 2,763</b>	<b>\$ 21,131</b>

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  
Year Ended December 31, 2009

	Sub-Road District 1 of Election 3 of Ward 1 Construction	Sub-Road District 2 of Road District 11-A Construction	Total
<b>Revenues:</b>			
Use of money and property	\$ 453	\$ 62	\$ 515
<b>Expenditures:</b>			
Other	-	-	-
Capital outlay	-	-	-
Total expenditures	-	-	-
Excess of revenues over expenditures	453	62	515
<b>Other financing sources (uses)</b>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues and other financing sources over expenditures and other financing uses	453	62	515
Fund balance, beginning	17,915	125	18,040
Fund balance, ending	\$ 18,368	\$ 187	\$ 18,555

**DISCRETELY PRESENTED  
COMPONENT UNITS**

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

Combining Balance Sheet  
December 31, 2009

	<u>Tourist Commission</u>	<u>Historical Development</u>	<u>Criminal Court</u>
<b>ASSETS AND OTHER DEBITS</b>			
Cash	\$ 578,384	\$ 2,798	\$ 28,944
Receivables	18,267	-	13,079
Land, buildings, equipment and improvements	128,490	-	-
Other debits:			
Amount available in debt service funds	-	-	-
Amount to be provided for general long-term debt obligations	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and other debits	<u>\$ 725,141</u>	<u>\$ 2,798</u>	<u>\$ 42,023</u>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
Liabilities:			
Accounts payable	\$ 4,313	\$ -	\$ 13,079
Due to primary government	-	-	-
Compensated absences	-	-	-
Bonds payable	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>4,313</u>	<u>-</u>	<u>13,079</u>
Fund equity and other credits:			
Investment in general fixed assets	<u>128,490</u>	<u>-</u>	<u>-</u>
Fund balances:			
Reserved for debt service	-	-	-
Unreserved, undesignated	<u>592,338</u>	<u>2,798</u>	<u>28,944</u>
Total fund balances	<u>592,338</u>	<u>2,798</u>	<u>28,944</u>
Total fund equity and other credits	<u>720,828</u>	<u>2,798</u>	<u>28,944</u>
Total liabilities, equity and other credits	<u>\$ 725,141</u>	<u>\$ 2,798</u>	<u>\$ 42,023</u>

<u>Workforce Investment Board</u>	<u>Airport Authority</u>	<u>Agricultural Arena Authority</u>	<u>Registrar of Voters</u>	<u>Fire Protection District No. 6</u>	<u>Total</u>
\$ 71,296	\$ 80,715	\$ 2,051	\$ 52,116	\$ 799,391	\$ 1,615,695
102,195	10,936	-	7,199	244,427	396,103
80,708	3,063,814	-	128,144	452,333	3,853,489
-	-	-	-	-	-
<u>26,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,100</u>
<u>\$ 280,299</u>	<u>\$ 3,155,465</u>	<u>\$ 2,051</u>	<u>\$ 187,459</u>	<u>\$ 1,496,151</u>	<u>\$ 5,891,387</u>
\$ 117,055	\$ 14,866	\$ 194	\$ 7,010	\$ 7,927	\$ 164,444
-	-	740	-	-	740
26,100	-	-	-	-	26,100
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>143,155</u>	<u>14,866</u>	<u>934</u>	<u>7,010</u>	<u>7,927</u>	<u>191,284</u>
<u>80,708</u>	<u>3,063,814</u>	<u>-</u>	<u>128,144</u>	<u>452,333</u>	<u>3,853,489</u>
-	-	-	-	-	-
<u>56,436</u>	<u>76,785</u>	<u>1,117</u>	<u>52,305</u>	<u>1,035,891</u>	<u>1,846,615</u>
<u>56,436</u>	<u>76,785</u>	<u>1,117</u>	<u>52,305</u>	<u>1,035,891</u>	<u>1,846,615</u>
<u>137,144</u>	<u>3,140,599</u>	<u>1,117</u>	<u>180,449</u>	<u>1,488,224</u>	<u>5,700,104</u>
<u>\$ 280,299</u>	<u>\$ 3,155,465</u>	<u>\$ 2,051</u>	<u>\$ 187,459</u>	<u>\$ 1,496,151</u>	<u>\$ 5,891,387</u>

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

Reconciliation of Governmental Funds  
Balance Sheet to the Statement of Net Assets  
December 31, 2009

Total fund balances for governmental funds at December 31, 2009 \$ 1,846,614

Total net assets reported for governmental activities in the statement of net assets 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	\$ 147,864	
Buildings, net of \$637,223 accumulated depreciation	829,978	
Equipment, furniture, and fixtures net of \$292,785 accumulated depreciation	180,495	
Vehicles, net of \$12,331 accumulated depreciation	-	
Improvements other than buildings, net of \$18,668 accumulated depreciation	<u>1,070,308</u>	2,228,645

Compensated absences (26,100)

Total net assets of governmental activities at December 31, 2009 \$ 4,049,159

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
December 31, 2009

	St. Landry Parish Tourist Commission	St. Landry Parish Historical Development	Criminal Court
<b>Revenues:</b>			
Ad valorem taxes	\$ -	\$ -	\$ -
Fines, fees, and forfeitures	-	-	215,581
Racino	-	-	-
Hotel/motel tax	392,203	-	-
Intergovernmental revenues -			
Federal grants	-	-	-
State revenues -			
State revenue sharing	-	-	-
Grants	10,000	-	-
Use of money and property	12,423	69	520
Other revenues	<u>637</u>	<u>-</u>	<u>-</u>
Total revenues	<u>415,263</u>	<u>69</u>	<u>216,101</u>
<b>Expenditures:</b>			
General government -			
Judicial	-	-	190,652
Finance and administrative	-	-	-
Public safety	-	-	-
Public works	-	-	-
Economic development and assistance	344,869	-	-
Education	-	-	-
Elections	-	-	-
Capital outlay	5,775	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>350,644</u>	<u>-</u>	<u>190,652</u>
Excess (deficiency) of revenues over expenditures	<u>64,619</u>	<u>69</u>	<u>25,450</u>
<b>Other financing uses:</b>			
Administrative fees	-	-	-
Transfers in	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	64,619	69	25,450
Fund balances, beginning	<u>527,719</u>	<u>2,729</u>	<u>3,495</u>
Fund balances, ending	<u>\$ 592,338</u>	<u>\$ 2,798</u>	<u>\$ 28,945</u>

Workforce Investment Board	Airport Authority	Agricultural Arena Authority	Registrar of Voters	Fire Protection District No. 6	Total
\$ -	\$ -	\$ -	\$ -	\$ 243,373	\$ 243,373
-	233,566	-	-	-	449,147
-	13,369	-	49,401	-	62,770
-	-	-	-	-	392,203
5,357,294	-	-	-	-	5,357,294
-	-	-	-	12,978	12,978
82,000	4,708	-	-	-	96,708
-	-	30	263	3,529	16,834
-	2,364	8,826	550	15,482	27,859
<u>5,439,294</u>	<u>254,007</u>	<u>8,856</u>	<u>50,214</u>	<u>275,362</u>	<u>6,659,166</u>
-	-	-	-	-	190,652
424,064	-	-	-	-	424,064
-	-	-	-	158,679	158,679
-	188,110	-	-	-	188,110
-	-	7,827	-	-	352,696
5,046,183	-	-	-	-	5,046,183
-	-	-	54,252	-	54,252
-	27,036	-	22,847	10,508	66,166
-	-	-	-	-	-
<u>5,470,247</u>	<u>215,146</u>	<u>7,827</u>	<u>77,099</u>	<u>169,187</u>	<u>6,480,802</u>
<u>(30,953)</u>	<u>38,861</u>	<u>1,029</u>	<u>(26,885)</u>	<u>106,175</u>	<u>178,365</u>
-	-	(86)	-	-	(86)
-	-	-	-	-	-
-	-	(86)	-	-	(86)
(30,953)	38,861	943	(26,885)	106,175	178,279
<u>87,389</u>	<u>37,924</u>	<u>174</u>	<u>79,190</u>	<u>929,716</u>	<u>1,668,336</u>
<u>\$ 56,436</u>	<u>\$ 76,785</u>	<u>\$ 1,117</u>	<u>\$ 52,305</u>	<u>\$ 1,035,891</u>	<u>\$ 1,846,615</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, 2009

Total net changes in fund balances at December 31, 2009 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 178,278
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	\$ 176,791	
Depreciation expense for the year ended December 31, 2009	<u>(135,613)</u>	41,178
Net difference associated with transfer of capital assets to program service provider		(48,134)
Add: Excess of compensated absences used over compensated absences earned		<u>3,171</u>
Total changes in net assets at December 31, 2009 per Statement of Activities		<u>\$ 174,493</u>

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

Combining Program Balance Sheets  
December 31, 2009

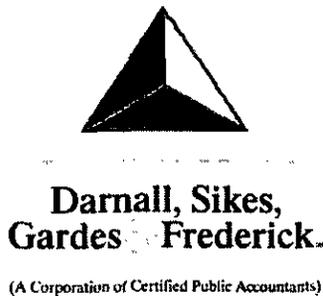
	WIA	S.T.E.P.	ARRA	Contracts	Total
<b>ASSETS AND OTHER DEBITS</b>					
Cash	\$ 15,850	\$ -	\$ -	\$ 55,446	\$ 71,296
Receivables	54,182	3,850	39,089	5,074	102,195
Equipment	80,708	-	-	-	80,708
Other debits:					
Amount to be provided for general long-term debt obligations	26,100	-	-	-	26,100
<b>Total assets</b>	<b>\$ 176,840</b>	<b>\$ 3,850</b>	<b>\$ 39,089</b>	<b>\$ 60,520</b>	<b>\$ 280,299</b>
 <b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 70,032	\$ 3,850	\$ 39,089	\$ 4,084	\$ 117,055
Compensated absences	26,100	-	-	-	26,100
<b>Total liabilities</b>	<b>96,132</b>	<b>3,850</b>	<b>39,089</b>	<b>4,084</b>	<b>143,155</b>
<b>Fund equity and other credits:</b>					
Investment in general fixed assets	80,708	-	-	-	80,708
Fund balances	-	-	-	56,436	56,436
<b>Total fund equity and other credits</b>	<b>80,708</b>	<b>-</b>	<b>-</b>	<b>56,436</b>	<b>137,144</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 176,840</b>	<b>\$ 3,850</b>	<b>\$ 39,089</b>	<b>\$ 60,520</b>	<b>\$ 280,299</b>

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, 2009

	<u>Youthbuild</u>	<u>WIA</u>	<u>S.T.E.P.</u>	<u>ARRA</u>	<u>Contracts</u>	<u>Total</u>
<b>Revenues:</b>						
Intergovernmental -						
Federal grants	\$ -	\$ 3,615,019	\$ 121,152	\$ 1,573,738	\$ -	\$ 5,309,909
State grants	<u>47,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,000</u>	<u>129,385</u>
Total revenues	<u>47,385</u>	<u>3,615,019</u>	<u>121,152</u>	<u>1,573,738</u>	<u>82,000</u>	<u>5,439,294</u>
<b>Expenditures:</b>						
General government -						
Finance and administrative	-	286,714	5,600	131,750	-	424,064
Education	<u>47,385</u>	<u>3,328,305</u>	<u>115,552</u>	<u>1,441,988</u>	<u>112,953</u>	<u>5,046,183</u>
Total expenditures	<u>47,385</u>	<u>3,615,019</u>	<u>121,152</u>	<u>1,573,738</u>	<u>112,953</u>	<u>5,470,247</u>
Excess of expenditures over revenues	-	-	-	-	(30,953)	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,389</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,436</u>	<u>\$ 56,436</u>

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



**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 Don Menard, President  
and Members of the Parish Council  
St. Landry Parish Government  
Opelousas, Louisiana

We have audited 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, 2009, which collectively comprise the St. Landry Parish Government's basic financial statements and have issued our report thereon dated June 15, 2010. Our report on the primary government financial statements was qualified because the financial statements do not include the financial activities of several component units that form the reporting entity. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Landry Parish Government's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the St. Landry Parish Government's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the St. Landry Parish Government's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the St. Landry Parish Government's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the St. Landry Parish Government's financial statements that is more than inconsequential will not be prevented or detected by the St. Landry Parish Government's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a significant deficiency in internal control over financial reporting and is listed as finding 09-1

A material weakness is a deficiency, or combination of deficiencies in internal control such that there is a reasonable possibility, that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. However, we believe that item 09-1 of the significant deficiencies described above is a material weaknesses.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Landry Parish Government's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 09-2.

St. Landry Parish Government's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit St. Landry Parish Government's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Parish Council, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Dannall, Sikes, Gaudes & Frederick*

A Corporation of Certified Public Accountants

Eunice, Louisiana  
June 15, 2010



## Darnall, Sikes, Gardes & Frederick.

(A Corporation of Certified Public Accountants)

### Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133

The Honorable Don Menard, President  
and Members of the Parish Council  
St. Landry Parish Government  
Opelousas, Louisiana

#### Compliance

We have audited the compliance of St. Landry Parish Government with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. The 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of St. Landry Parish Government's management. Our responsibility is to express an opinion on St. Landry Parish Government's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on St. Landry Parish Government's compliance with those requirements.

In our opinion, St. Landry Parish Government complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

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Pamela Mayeaux Bonin, CPA, CVA  
Joan B. Moody, CPA  
Erich G. Loewer, III, MTX, CPA, M.S. Tax  
Lauren F. Hebert, CPA/PFS  
Barbara Ann Watts, CPA  
Craig C. Babineaux, CPA/PFS, CFPTM  
Jeremy C. Meaux, CPA

Kathleen T. Darnall, CPA  
Dustin B. Baudin, CPA, MBA  
Kevin S. Young, CPA  
Adam J. Curry, CPA  
Chad M. Bailey, CPA  
Carol C. Guillory, CPA  
Christy S. Dew, CPA  
Cecelia A. Hoyt, CPA  
Blaine M. Crochet, CPA, M.S.  
Rachel W. Ashford, CPA  
Veronica L. LeBleu, CPA  
Jacob C. Roberie, CPA  
S. Luke Sonnier, CPA  
Kyle P. Saltzman, CPA  
Elise B. Fauchaux, CPA

### Internal Control Over Compliance

The management of St. Landry Parish Government is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered St. Landry Parish Government's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 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 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.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information of the Parish Council, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Dannall, Sikes, Gaudes & Frederick*

A Corporation of Certified Public Accountants

Eunice, Louisiana

June 15, 2010

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Prior Year Findings and Questioned Costs  
Year ended December 31, 2009

Section I Internal Control and Compliance Material to the Financial Statements

08-1 Bank Reconciliations

This finding has been resolved.

08-2 Account Reconciliations

This finding has been resolved.

08-3 Budget Variance

See current year finding 09-2.

Section II Internal Control And Compliance Material To Federal Awards

This section is not applicable for the year ended December 31, 2009.

Section III Management Letter

This section is not applicable for the year ended December 31, 2009.

St. Landry Parish Government  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2009

Section I Summary of Auditor's Results

FINANCIAL STATEMENTS

Auditor's Report

An unqualified 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, 2009.

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 was one significant deficiency in internal control over financial reporting disclosed during the audit of the financial statements which is shown as items 09-1 in Section II.

Material Noncompliance - Financial Reporting

There was one instance of noncompliance material to the financial statements disclosed during the audit of the financial statements which is shown as item 09-2 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, 2009.

Major Program - Identification

St. Landry Parish Government had the following programs, at December 31, 2009, tested as major programs:

<u>Program Name</u>	<u>CFDA Number</u>
Title WIA -	
Adult and ARRA Adult	17.258
Youth and ARRA Youth	17.259
Dislocated Worker and ARRA Dislocated Worker	17.260
Hazard Mitigation Grant	97.039

St. Landry Parish Government  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2009

Section I Summary of Auditor's Results (Continued)

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$300,000 for the year ended December 31, 2009.

Low-Risk Auditee

St. Landry Parish Government is considered a low-risk auditee for the year ended December 31, 2009.

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 material noncompliance disclosed during the audit relating to federal programs for the year ended December 31, 2009.

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

09-1 Miscodings

Finding:

Transactions recorded in several governmental funds which affected the amounts reported as revenues and expenditures were miscoded. These miscodings resulted in audit inefficiencies.

Recommendation:

An increased level of monitoring should be performed to insure that all transactions are captured and properly coded to the respective revenue and expenditure accounts.

09-2 Budget Variance

Finding:

The General Fund had total actual expenditures and other uses exceeding total budgeted expenditures and other uses by more than five percent. Road and Bridge, and Health Unit Maintenance Funds had actual revenues and other sources exceeding total budgeted revenues and other sources by more than five percent. Louisiana R. S. 39:1307 requires the governing authority to amend the budget once notified that actual expenditures and other uses or actual revenues and other

St. Landry Parish Government  
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2009

09-2 Budget Variance (Continued)

sources exceed budgeted amounts by five percent or more (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$500,000 or less).

Recommendation:

Revenues and expenditures should be monitored according to Louisiana R.S. 39:1311 in order to effectively advise the governing authority of any five percent variances as described in Louisiana R.S. 39:1307.

Section III Findings and Questioned Costs Relating to Federal Programs

There were no instances of material noncompliance or questioned costs related to federal programs disclosed during the audit of the financial statements.

St. Landry Parish Government  
Opelousas, Louisiana

Management's Corrective Action Plan  
Year Ended December 31, 2009

Section I Internal Control and Compliance Material to the Financial Statement

09-1 Miscodings

Response:

The finance department will perform complete reviews of checks and print pertinent reports for monitoring on a monthly basis to insure that proper coding of revenues and expenditures is effected

09-2 Budget Variance

An increased level of monitoring will be initiated to address the budget amendment process to insure the appropriate level of timely and adequate budgeting.

Response:

Due to inefficiencies with prior finance personnel, budget monitoring was not performed as required for the fiscal year ending December 31, 2009. This condition has been addressed whereby proper monitoring and required budget amendments will be performed as necessary.

Section II Internal Control and Compliance Material to Federal Awards

This section not applicable for the year ended December 31, 2009.

Section III Management Letter

This section not applicable for the year ended December 31, 2009

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2009

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Disbursements/ Expenditures</u>	<u>Amounts to Subrecipients</u>
<b>PRIMARY GOVERNMENT -</b>			
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>			
Passed through the Department of the Military, Office of Homeland Security and Emergency Preparedness of the State of Louisiana			
State Homeland Security Program (HSGP)	97.067	\$ 189,781	\$ -
Disaster Grants - Public Assistance (FEMA)	97.036	114,131	-
Hazard Mitigation Grant	97.039	<u>580,079</u>	<u>-</u>
		<u>883,991</u>	<u>-</u>
<b>U.S. DEPARTMENT OF JUSTICE:</b>			
Passed through the Louisiana Department of Public Safety and Corrections			
Strategic Prevention Framework State Incentive Grant	93.243	<u>110,191</u>	<u>-</u>
<b>U.S. DEPARTMENT OF COMMERCE</b>			
Passed through the Department of the Military, Office of Homeland Security and Emergency Preparedness of the State of Louisiana			
Public Safety Interoperable Communications Grant	11.555	<u>110,296</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>			
Passed through the Division of Administration			
Louisiana Community Development Block Grant Energy Efficiency	14.254	<u>15,000</u>	<u>-</u>
Total primary government		<u>\$ 1,119,478</u>	<u>-</u>

(Continued)

ST. LANDRY PARISH GOVERNMENT  
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards (Continued)  
Year Ended December 31, 2009

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Disbursements/ Expenditures</u>	<u>Amounts to Subrecipients</u>
COMPONENT UNITS -			
WORKFORCE INVESTMENT BOARD			
U.S. DEPARTMENT OF LABOR:			
Passed through Louisiana Department of Labor -			
Workforce Investment Act:			
Adult	17.258	\$ 1,429,135	\$ -
Youth	17.259	1,485,542	-
Dislocated worker	17.260	92,768	-
Hurricane Gustav NEG	17.260	607,574	-
ARRA - Adult	17.258	454,715	-
ARRA - Youth	17.259	908,617	-
ARRA - Dislocated worker	17.260	163,156	-
ARRA - 15% discretionary	17.259	<u>47,250</u>	-
		<u>5,188,757</u>	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
Temporary Assistance for Needy Families			
Passed through the Louisiana Department of Social			
Services, Administered by the Louisiana Department			
of Labor Strategies to Empower People (S.T.E.P.)			
	93.558	<u>121,152</u>	-
Total Workforce Investment Board		<u>5,309,909</u>	-
Total component units		<u>5,309,909</u>	-
Total		<u>\$ 6,429,387</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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.