

ST. LANDRY PARISH GOVERNMENT

Opelousas, Louisiana

Financial Report

Year Ended December 31, 2010

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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, 2010, 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 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.

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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, 2010, 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, 2010, 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 29, 2011 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, Gardes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
June 29, 2011

BASIC FINANCIAL STATEMENTS

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Net Assets
December 31, 2010

	Governmental Activities	Component Units	Total
ASSETS			
Current assets:			
Cash and interest-bearing deposits	\$ 3,552,474	\$ 1,469,150	\$ 5,021,624
Receivables, net	4,334,106	407,227	4,741,333
Prepaid expenditures	33,109	-	33,109
Due from agency funds	144,905	-	144,905
Due from component units	2,079	-	2,079
Due from other government	<u>65,000</u>	<u>-</u>	<u>65,000</u>
Total current assets	<u>8,131,673</u>	<u>1,876,377</u>	<u>10,008,050</u>
Noncurrent assets:			
Capital assets, net	<u>9,827,398</u>	<u>2,634,061</u>	<u>12,461,459</u>
Total assets	<u>17,959,071</u>	<u>4,510,438</u>	<u>22,469,509</u>
LIABILITIES			
Current liabilities:			
Accounts payable	581,022	312,909	893,931
Bonds payable	185,000	80,000	265,000
Accrued interest	13,567	24,157	37,724
Deferred revenue	5,437	-	5,437
Compensated absences	71,176	20,160	91,336
Due to agency funds	75,000	-	75,000
Due to primary government	-	2,079	2,079
Due to other government	<u>396,526</u>	<u>-</u>	<u>396,526</u>
Total current liabilities	<u>1,327,728</u>	<u>439,305</u>	<u>1,767,033</u>
Noncurrent liabilities:			
Claims payable	171,605	-	171,605
Bonds payable	<u>406,000</u>	<u>1,420,000</u>	<u>1,826,000</u>
Total noncurrent liabilities	<u>577,605</u>	<u>1,420,000</u>	<u>1,997,605</u>
Total liabilities	<u>1,905,333</u>	<u>1,859,305</u>	<u>3,764,638</u>
NET ASSETS			
Invested in capital assets, net of related debt	9,827,398	1,134,061	10,961,459
Restricted for debt service	1,465,235	-	1,465,235
Restricted - other	218,262	-	218,262
Unrestricted	<u>4,542,843</u>	<u>1,517,072</u>	<u>6,059,915</u>
Total net assets	<u>\$ 16,053,738</u>	<u>\$ 2,651,133</u>	<u>\$ 18,704,871</u>

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Statement of Activities
Year Ended December 31, 2010

Activities	Expenses	Program Revenues		
		Fees, Fines and Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 3,969,557	\$ 675,106	\$ -	\$ -
Public safety	1,660,423	194,958	228,173	96,184
Public works	4,484,712	193,493	1,100,439	-
Health and welfare	1,863,264	75,564	328,090	-
Interest on long-term debt	23,199	-	-	-
Total governmental activities	<u>12,001,155</u>	<u>1,139,121</u>	<u>1,656,702</u>	<u>96,184</u>
Component Units:				
Tourist Commission	354,677	-	-	-
Criminal Court	144,203	174,321	-	-
Workforce Investment Board	4,118,769	-	4,114,601	-
Airport Authority	175,611	161,668	-	-
Ag Arena Authority	20,553	7,625	-	-
Registrar of Voters	25,908	-	-	-
Fire Protection District No. 6	185,847	-	-	-
Historical Development Commission	-	-	-	-
Total component unit activities	<u>5,025,568</u>	<u>343,614</u>	<u>4,114,601</u>	<u>-</u>
Total	<u>\$ 17,026,723</u>	<u>\$ 1,482,735</u>	<u>\$ 5,771,303</u>	<u>\$ 96,184</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

Special item - gain on sale of equipment

Miscellaneous

Total general revenues and transfers

Change in net assets

Residual equity transfer - airport authority

Net assets - December 31, 2009

Net assets - December 31, 2010

Net (Expense) Revenues and
Changes in Net Assets

Governmental Activities	Component Units	Total
\$ (3,294,451)	\$ -	\$ (3,294,451)
(1,141,108)	-	(1,141,108)
(3,190,780)	-	(3,190,780)
(1,459,610)	-	(1,459,610)
<u>(23,199)</u>	<u>-</u>	<u>(23,199)</u>
<u>(9,109,148)</u>	<u>-</u>	<u>(9,109,148)</u>
-	(354,677)	(354,677)
-	30,118	30,118
-	(4,168)	(4,168)
-	(13,943)	(13,943)
-	(12,928)	(12,928)
-	(25,908)	(25,908)
-	(185,847)	(185,847)
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>(567,353)</u>	<u>(567,353)</u>
<u>\$ (9,109,148)</u>	<u>\$ (567,353)</u>	<u>\$ (9,676,501)</u>
\$ 3,165,652	\$ 269,704	\$ 3,435,356
126,668	386,530	513,198
1,686,285	49,817	1,736,102
474,231	-	474,231
838,340	-	838,340
227,476	-	227,476
17,156	-	17,156
238,888	-	238,888
317,454	-	317,454
48,939	-	48,939
404,176	32,687	436,863
80,001	8,790	88,791
7,553	-	7,553
<u>326,957</u>	<u>23,397</u>	<u>350,354</u>
<u>7,959,776</u>	<u>770,925</u>	<u>8,730,701</u>
(1,149,372)	203,572	(945,800)
1,601,598	(1,601,598)	-
<u>15,601,512</u>	<u>4,049,159</u>	<u>19,650,671</u>
<u>\$ 16,053,738</u>	<u>\$ 2,651,133</u>	<u>\$ 18,704,871</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, 2010

ASSETS	General Fund	Road and Bridge Maintenance Fund
Cash and interest-bearing deposits	\$ 965,896	\$ 252,425
Receivables	2,329,943	135,158
Prepaid items	15,114	12,063
Due from other funds	313,410	-
Due from agency funds	5,997	138,908
Due from component units	2,079	-
Due from other governments	<u>60,000</u>	<u>5,000</u>
Total assets	<u><u>\$ 3,692,439</u></u>	<u><u>\$ 543,554</u></u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 444,898	\$ 37,412
Deferred revenue	-	-
Due to agency funds	75,000	-
Due to other funds	113,764	205,270
Due to other government	<u>396,526</u>	<u>-</u>
Total liabilities	<u>1,030,188</u>	<u>242,682</u>
Fund balances:		
Reserved for prisoner expense and jury witness fees	187,675	-
Reserved for judicial expenses	30,587	-
Reserved for debt service	-	-
Unreserved, designated	1,021,059	-
Unreserved, undesignated, reported in -		
General fund	1,422,930	-
Special revenue funds	-	300,872
Capital projects funds	<u>-</u>	<u>-</u>
Total fund balances	<u>2,662,251</u>	<u>300,872</u>
Total liabilities and fund balances	<u><u>\$ 3,692,439</u></u>	<u><u>\$ 543,554</u></u>

Health Unit Maintenance Fund	Jail Tax Sinking Fund	Other Governmental Funds	Total Governmental Funds
\$ 53,822	\$ 963,534	\$ 1,316,797	\$ 3,552,474
1,143,891	-	725,114	4,334,106
5,932	-	-	33,109
110,463	-	96,385	520,258
-	-	-	144,905
-	-	-	2,079
-	-	-	65,000
<u>\$ 1,314,108</u>	<u>\$ 963,534</u>	<u>\$ 2,138,296</u>	<u>\$ 8,651,931</u>
\$ 60,466	\$ -	\$ 38,246	\$ 581,022
-	-	5,437	5,437
-	-	-	75,000
73,811	-	127,413	520,258
-	-	-	396,526
<u>134,277</u>	<u>-</u>	<u>171,096</u>	<u>1,578,243</u>
-	-	-	187,675
-	-	-	30,587
-	963,534	501,701	1,465,235
-	-	-	1,021,059
-	-	-	1,422,930
1,179,831	-	1,424,732	2,905,435
-	-	40,767	40,767
<u>1,179,831</u>	<u>963,534</u>	<u>1,967,200</u>	<u>7,073,688</u>
<u>\$ 1,314,108</u>	<u>\$ 963,534</u>	<u>\$ 2,138,296</u>	<u>\$ 8,651,931</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, 2010

Total fund balances for governmental funds at December 31, 2010		\$ 7,073,688
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	\$ 499,243	
Buildings and improvements, net of \$11,897,062 accumulated depreciation	7,718,118	
Equipment, furniture, and fixtures, net of \$2,092,811 accumulated depreciation	1,540,865	
Vehicles, net of \$139,778 accumulated depreciation	<u>69,172</u>	9,827,398
Compensated absences payable	(71,176)	
Claims payable	(171,605)	
Accrued interest payable	(13,567)	
Bonds payable	<u>(591,000)</u>	
		<u>(847,348)</u>
Total net assets of governmental activities at December 31, 2010		<u>\$ 16,053,738</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, 2010

	General Fund	Road and Bridge Maintenance Fund	Health Unit Maintenance Fund
Revenues:			
Ad valorem tax	\$ 1,426,431	\$ -	\$ 1,033,748
Alcohol tax	17,156	-	-
Slot tax	-	1,682,496	-
Royalties, commissions and franchise fees	229,951	-	-
Fines, fees, and forfeits	509,249	-	-
Licenses and permits	447,652	-	-
Federal grants	477,155	-	353,560
Intergovernmental revenues -			
State revenues:			
Parish transportation funds	-	774,861	-
State revenue sharing (net)	100,714	-	69,988
Severance tax	838,340	-	-
2% fire insurance rebate	317,454	-	-
Insurance premium tax	227,476	-	-
Grants	115,835	-	-
Video poker	474,231	-	-
Use of money and property	23,147	4,066	10,293
Other revenues	289,765	118,836	211,642
Total revenues	\$ 5,494,556	\$ 2,580,259	\$ 1,679,231
Expenditures:			
Current -			
General government	\$ 3,791,365	\$ -	\$ -
Public safety	1,035,054	-	-
Public works	537,903	2,615,680	-
Health and welfare	-	-	1,825,498
Capital outlay	277,584	19,941	25,239
Debt service -			
Principal retirement	35,000	-	-
Interest and fiscal charges	6,247	-	-
Total expenditures	5,683,153	2,635,621	1,850,737
Excess (deficiency) of revenues over expenditures	(188,597)	(55,362)	(171,506)
Other financing sources (uses):			
Administrative fees	155,872	(58,781)	(68,580)
Operating transfers in	169,794	42,454	120,993
Operating transfers out	(243,370)	(74,786)	(20,456)
Total other financing sources (uses)	82,296	(91,113)	31,957
Net changes in fund balance	(106,301)	(146,475)	(139,549)
Equity transfer - airport authority	-	-	-
Fund balances, beginning	2,768,552	447,347	1,319,380
Fund balances, ending	\$ 2,662,251	\$ 300,872	\$ 1,179,831

Jail Tax Sinking Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 705,473	\$ 3,165,652
-	-	17,156
-	3,788	1,686,284
-	-	229,951
-	9,701	518,950
-	-	447,652
-	90,448	921,163
-	-	774,861
-	86,037	256,739
-	-	838,340
-	-	317,454
-	-	227,476
-	15,114	130,949
-	-	474,231
17,958	22,385	77,849
-	147,837	768,080
<u>\$ 17,958</u>	<u>\$ 1,080,783</u>	<u>\$ 10,852,787</u>
\$ -	\$ 14,672	\$ 3,806,037
28,604	359,126	1,422,784
-	790,757	3,944,340
-	-	1,825,498
46,900	13,457	383,121
-	139,000	174,000
-	20,999	27,246
<u>75,504</u>	<u>1,338,011</u>	<u>11,583,026</u>
<u>(57,546)</u>	<u>(257,228)</u>	<u>(730,239)</u>
-	(28,209)	302
-	168,306	501,547
<u>-</u>	<u>(164,241)</u>	<u>(502,853)</u>
<u>-</u>	<u>(24,144)</u>	<u>(1,004)</u>
(57,546)	(281,372)	(731,243)
-	58,790	58,790
<u>1,021,080</u>	<u>2,189,782</u>	<u>7,746,141</u>
<u>\$ 963,534</u>	<u>\$ 1,967,200</u>	<u>\$ 7,073,688</u>

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

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Reconciliation of Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2010

Total net changes in fund balances at December 31, 2010 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ (731,243)
The change in net assets reported for governmental activities in the statement of activities is different because:		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 289,381	
Depreciation expense for the year ended December 31, 2010	<u>(875,774)</u>	(586,393)
<p>In the statement of activities, only the gain on sale of fixed assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the cost of the assets sold.</p>		
		(8,668)
<p>Governmental funds report bonded debt repayments as expenditures. However, those expenditures do not appear in the statement of activities since the payments are applied against the bond payable balance on the statement of net assets</p>		
		174,000
<p>Excess of compensated absences accrued over amounts paid</p>		
		(1,115)
<p>Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis</p>		
		<u>4,047</u>
Total changes in net assets at December 31, 2010 per Statement of Activities		<u><u>\$ (1,149,372)</u></u>

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, 2010

	<u>Agency Funds</u>	
	<u>Adjudicated Property Fund</u>	<u>Racino Fund</u>
ASSETS		
Cash, including time deposits	\$ 38,625	\$ 5,997
Receivables	-	252,560
Due from other funds	<u>75,000</u>	<u>-</u>
	<u>\$ 113,625</u>	<u>\$ 258,557</u>
LIABILITIES		
Accrued expenses	\$ -	\$ -
Due to other funds	-	144,905
Due to other governments	<u>113,625</u>	<u>113,652</u>
Total liabilities	<u>\$ 113,625</u>	<u>\$ 258,557</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. We have evaluated events subsequent to the balance sheet through June 29, 2011, 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, 2010, the Parish has cash and interest-bearing deposits (book balances) totaling \$5,066,246 follows:

	Demand Deposits
	<hr/>
Primary Government	\$ 3,552,474
Agency Funds	44,622
Component Units	<hr/> 1,469,150
	<hr/> <u>\$ 5,066,246</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, 2010, are as follows:

Bank balances	<u>\$ 5,506,204</u>
---------------	---------------------

At December 31, 2010, the deposits are secured as follows:

Federal deposit insurance	\$ 2,250,000
Pledged securities (Category 3)	<u>5,095,557</u>
Total	<u>\$ 7,345,557</u>

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

NOTE 3 RECEIVABLES

The following is a summary of receivables at December 31, 2010:

Class of Receivables	Primary Government		Total	Component Units
	General Fund	Special Revenue Funds		
Ad valorem taxes, net	\$ 1,373,054	\$ 1,775,251	\$ 3,148,305	\$ 260,783
Intergovernmental:				
Federal	451,214	100,562	551,776	96,442
State	402,919	107,828	510,747	50,002
Other	<u>114,332</u>	<u>8,946</u>	<u>123,278</u>	<u>-</u>
Total	<u>\$2,341,519</u>	<u>\$1,992,587</u>	<u>\$ 4,334,106</u>	<u>\$ 407,227</u>

NOTE 4 FUND DEFICITS

There were no individual funds of the St. Landry Parish Government having deficits in fund balance at December 31, 2010.

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 5 INTERFUND RECEIVABLES/PAYABLES

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Funds	\$ 313,410	\$113,764
Special Revenue Funds:		
Road and Bridge Maintenance	-	205,270
Airport Maintenance	-	968
Health Unit Maintenance	110,463	73,811
Bayou Boeuf and Waxia Drainage District	-	10,000
Road District 12 of Ward 2 Maintenance	-	4,212
Road District 1 of Ward 3 Maintenance	18	8,876
Road District 2 of Ward 1 Maintenance	3,096	-
Sub-Road District -		
No. 2 of Road District 11-A of Ward 1 Maintenance	62,188	5,217
No. 1 of Road District 3 of Ward 1 Maintenance	187	33,039
No. 1 of Road District 11-A Maintenance	-	59,613
Debt Service Funds:		
Sub-Road District 1 of Road District 3 of Ward 1 Sinking	30,896	-
Sub-Road District 2 of Road District 11A Sinking	-	2,912
Capital Projects Funds:		
Sub-Road District 1 of Road District 11A Construction	<u>-</u>	<u>2,576</u>
	<u>\$ 520,258</u>	<u>\$520,258</u>

NOTE 6 PROPERTY TAXES

For the year ended December 31, 2010, property taxes were levied on property with assessed valuations totaling \$618,704,640 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
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	<u>9.57 mills</u>
	<u>50.79 mills</u>
Component units -	
Fire Protection District No. 6 Maintenance	<u>9.01 mills</u>

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	\$ 29,798
Special Revenue Funds	36,139
Component Units	<u>5,586</u>
	<u>\$ 71,523</u>

NOTE 8 CAPITAL ASSETS AND DEPRECIATION

	<u>Balance 01/01/10</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/10</u>
Primary Government:				
Governmental activities -				
Capital assets not being depreciated:				
Land	\$ 455,943	\$ 43,300	\$ -	\$ 499,243
Capital assets being depreciated:				
Buildings and improvements	12,415,519	857,607	-	13,273,126
Vehicles	195,587	15,653	(2,290)	208,950
Equipment, furniture and fixtures	3,274,752	386,785	(27,861)	3,633,676
Improvements other than buildings	<u>4,284,011</u>	<u>2,058,043</u>	<u>-</u>	<u>6,342,054</u>
	<u>20,169,869</u>	<u>3,318,088</u>	<u>(30,151)</u>	<u>23,457,806</u>
Less accumulated depreciation:				
Buildings and improvements	(9,222,174)	(680,866)	-	(9,903,040)
Vehicles	(112,486)	(29,099)	1,807	(139,778)
Equipment, furniture and fixtures	(1,717,282)	(403,390)	27,861	(2,092,811)
Improvements other than buildings	<u>(683,745)</u>	<u>(1,310,277)</u>	<u>-</u>	<u>(1,994,022)</u>
	<u>(11,735,687)</u>	<u>(2,423,632)</u>	<u>29,668</u>	<u>(14,129,651)</u>
Total capital assets being depreciated, net	<u>8,434,182</u>	<u>894,456</u>	<u>(483)</u>	<u>9,328,155</u>
Governmental activities capital assets, net	<u>\$ 8,890,125</u>	<u>\$ 937,756</u>	<u>\$ (483)</u>	<u>\$ 9,827,398</u>

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

Finance and administrative	\$ 73,405
Public safety	237,639
Public works	526,964
Health and welfare	<u>37,766</u>
Total governmental activities depreciation expense	<u>\$ 875,774</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 01/01/10	Additions	Transfers	Balance 12/31/10
Component Units:*				
Airport Authority -				
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 43,300	\$ -	\$ (43,300)	\$ -
	<u>43,300</u>	<u>-</u>	<u>(43,300)</u>	<u>-</u>
Capital assets being depreciated:				
Buildings	855,787	-	(855,787)	-
Equipment, furniture and fixtures	106,684	8,193	(114,877)	-
Improvements other than buildings	<u>2,058,043</u>	<u>-</u>	<u>(2,058,043)</u>	<u>-</u>
	<u>3,020,514</u>	<u>8,193</u>	<u>(3,028,707)</u>	<u>-</u>
Less accumulated depreciation:				
Buildings	(460,228)	-	460,228	-
Equipment, furniture and fixtures	(49,561)	-	49,561	-
Improvements other than buildings	<u>(1,019,410)</u>	<u>-</u>	<u>1,019,410</u>	<u>-</u>
	<u>(1,529,199)</u>	<u>-</u>	<u>1,529,199</u>	<u>-</u>
Total capital assets being depreciated, net	<u>1,491,315</u>	<u>8,193</u>	<u>(1,499,508)</u>	<u>-</u>
Governmental activities capital assets, net	<u>\$ 1,534,615</u>	<u>\$ 8,193</u>	<u>\$ (1,542,808)</u>	<u>\$ -</u>

Component unit (Airport Authority) assets were transferred to the Airport Maintenance Fund, a special revenue fund, as of December 1, 2010 per Parish Council resolution.

	Balance 01/01/10	Additions	Deletions	Balance 12/31/10
Component Units:*				
Agricultural Arena -				
Governmental activities:				
Capital assets being depreciated:				
Buildings	\$ 355,572	\$ -	\$ -	\$ 355,572
Less accumulated depreciation:				
Buildings	<u>(128,981)</u>	<u>(12,407)</u>	<u>-</u>	<u>(141,388)</u>
Total capital assets being depreciated, net	<u>226,591</u>	<u>(12,407)</u>	<u>-</u>	<u>214,184</u>
Governmental activities capital assets, net	<u>\$ 226,591</u>	<u>\$ (12,407)</u>	<u>\$ -</u>	<u>\$ 214,184</u>

Depreciation was charged to economic development and assistance

\$ 12,407

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 01/01/10	Additions	Deletions	Balance 12/31/10
Component Units:*				
Tourist Commission -				
Governmental activities:				
Capital assets being depreciated:				
Building	\$ -	\$ 2,061,863	\$ -	\$ 2,061,863
Equipment, furniture and fixtures	23,926	3,876	-	27,802
Construction in progress	<u>104,564</u>	<u>-</u>	<u>(104,564)</u>	<u>-</u>
	<u>128,490</u>	<u>2,065,739</u>	<u>(104,564)</u>	<u>2,089,665</u>
Less accumulated depreciation:				
Building	-	-	-	-
Equipment, furniture and fixtures	<u>(18,507)</u>	<u>(607)</u>	<u>-</u>	<u>(19,114)</u>
Total capital assets being depreciated, net	<u>5,419</u>	<u>2,065,132</u>	<u>-</u>	<u>2,070,551</u>
Governmental activities capital assets, net	<u>\$ 109,983</u>	<u>\$ 2,065,132</u>	<u>\$ (104,564)</u>	<u>\$ 2,070,551</u>
Depreciation was charged to economic development and assistance		<u>\$ 607</u>		

	Balance 01/01/10	Additions	Deletions	Balance 12/31/10
Component Units:*				
Registrar of Voters -				
Governmental activities:				
Capital assets being depreciated:				
Vehicles	\$ 12,331	\$ -	\$ -	\$ 12,331
Equipment, furniture and fixtures	81,827	-	-	81,827
Building improvements	<u>33,987</u>	<u>-</u>	<u>-</u>	<u>33,987</u>
	<u>128,145</u>	<u>-</u>	<u>-</u>	<u>128,145</u>
Less accumulated depreciation:				
Vehicles	(12,331)	-	-	(12,331)
Equipment, furniture and fixtures	(28,288)	(9,423)	-	(37,711)
Building improvements	<u>(2,267)</u>	<u>(1,710)</u>	<u>-</u>	<u>(3,977)</u>
	<u>(42,886)</u>	<u>(11,133)</u>	<u>-</u>	<u>(54,019)</u>
Total capital assets being depreciated, net	<u>85,259</u>	<u>(11,133)</u>	<u>-</u>	<u>74,126</u>
Governmental activities capital assets, net	<u>\$ 85,259</u>	<u>\$ (11,133)</u>	<u>\$ -</u>	<u>\$ 74,126</u>
Depreciation was charged elections		<u>\$ 11,133</u>		

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 8 CAPITAL ASSETS AND DEPRECIATION (Continued)

	Balance 01/01/10	Additions	Deletions	Balance 12/31/10
Component Units:*				
Fire Protection Dist. #6 -				
Governmental activities:				
Capital assets being depreciated:				
Land	\$ -	\$ 18,000	\$ -	\$ 18,000
Buildings	221,855	-	-	221,855
Equipment, furniture and fixtures	180,135	7,860	-	187,995
Improvements other than buildings	<u>50,343</u>	<u>-</u>	<u>-</u>	<u>50,343</u>
	<u>452,333</u>	<u>25,860</u>	<u>-</u>	<u>478,193</u>
Less accumulated depreciation:				
Buildings	(45,747)	(5,604)	-	(51,351)
Equipment, furniture and fixtures	(123,227)	(12,000)	-	(135,227)
Improvements other than buildings	<u>(18,668)</u>	<u>(2,517)</u>	<u>-</u>	<u>(21,185)</u>
	<u>(187,642)</u>	<u>(20,121)</u>	<u>-</u>	<u>(207,763)</u>
Total depreciable capital assets, net	<u>264,691</u>	<u>5,739</u>	<u>-</u>	<u>270,430</u>
Governmental activities capital assets, net	<u>\$ 264,691</u>	<u>\$ 5,739</u>	<u>\$ -</u>	<u>\$ 270,430</u>
Depreciation was charged to public safety		<u>\$ 20,121</u>		
	Balance 01/01/10	Additions	Deletions	Balance 12/31/10
Component Units:*				
Workforce Investment Board -				
Governmental activities:				
Capital assets being depreciated:				
Equipment, furniture and fixtures	<u>\$ 80,708</u>	<u>\$ -</u>	<u>\$ (7,673)</u>	<u>\$ 73,035</u>
	<u>80,708</u>	<u>-</u>	<u>(7,673)</u>	<u>73,035</u>
Less accumulated depreciation:				
Equipment, furniture and fixtures	<u>(73,202)</u>	<u>(2,736)</u>	<u>7,673</u>	<u>(68,265)</u>
	<u>(73,202)</u>	<u>(2,736)</u>	<u>7,673</u>	<u>(68,265)</u>
Total depreciable capital assets, net	<u>7,506</u>	<u>(2,736)</u>	<u>-</u>	<u>4,770</u>
Governmental activities capital assets, net	<u>\$ 7,506</u>	<u>\$ (2,736)</u>	<u>\$ -</u>	<u>\$ 4,770</u>
Depreciation was charged to education		<u>\$ 2,736</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, 2010:

	Primary Government			Balance 12/31/10
	Balance 1/1/10	Additions	Deductions	
General long-term debt:				
Compensated absences	\$ 70,061	\$ 71,176	\$ 70,061	\$ 71,176
Estimated liabilities for claims and judgements	171,605	-	-	171,605
Bonds payable	765,000	-	174,000	591,000
Equipment note	13,607	-	13,607	-
Total	<u>\$ 1,020,273</u>	<u>\$ 71,176</u>	<u>\$ 257,668</u>	<u>\$ 833,781</u>

	Component Units			Balance 12/31/10
	Balance 1/1/10	Additions	Deductions	
General long-term debt:				
Compensated absences	\$ 26,100	\$ 2,638	\$ 8,578	\$ 20,160
Bonds payable	-	1,500,000	-	1,500,000
Total	<u>\$ 26,100</u>	<u>\$ 1,502,638</u>	<u>\$ 8,578</u>	<u>\$ 1,520,160</u>

Long-term debt outstanding at December 31, 2010 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%	\$ 165,000
Sub-Rd. Dist. No. 1 of Rd. Dist. No. 3 of Wd 1	07/03	2013	3.65%	66,000
Sub-Rd. Dist. No. 2 of Rd. Dist. No. 11-A	07/03	2013	3.4%	<u>135,000</u>
Total bonds payable				366,000
Certificate of indebtedness 2009	04/09	2014	3.75-4.75%	112,000
Certificate of indebtedness 2008	07/08	2013	4.0 - 5.0%	113,000
Compensated absences				71,176
Estimated liabilities for claims and judgements				<u>171,605</u>
Total primary government				<u>\$ 833,781</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, 2009, 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 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 Statues of 1950, as amended.

The annual requirements to amortize general obligation and certificate debt as of December 31, 2010, including interest payments of \$40,587 for the primary government are as follows:

Year Ending December 31,	General Obligation Bonds		Certificate of Indebtedness 2008	
	Principal	Interest	Principal	Interest
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	-	-	-	-
2015	-	-	-	-
	<u>\$ 366,000</u>	<u>\$ 19,482</u>	<u>\$ 113,000</u>	<u>\$ 8,505</u>

Year Ending December 31,	Certificate of Indebtedness 2009	
	Principal	Interest
2011	\$ 28,000	\$ 4,900
2012	28,000	3,780
2013	28,000	2,590
2014	28,000	1,330
2015	-	-
	<u>\$ 112,000</u>	<u>\$ 12,600</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, 2010, 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 15.75% of the annual covered payroll. The Parish Government's contributions to the system for the years ended December 31, 2010, 2009, 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, 2010.

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, 2010 were \$177,157. Future minimum lease payments under these leases are as follows:

2011	\$ 140,178
2012	140,178
2013	104,343
2014	-
Total	<u>\$ 384,699</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, 2010 totaled \$1,872.

Future minimum lease payments under the lease is as follows:

2011	1,896
2012	1,896
2013	1,896
2014	1,896
Total	<u>\$ 7,584</u>

NOTE 15 COMPENSATION PAID TO COUNCIL MEMBERS

A summary of compensation paid to council members for the year ended December 31, 2010, 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	12,672
	<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, 2010, the amounts, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

NOTE 18 AIRPORT AUTHORITY

As of December 1, 2010, the St. Landry Parish Airport Authority was no longer governed by an independent board of directors. All assets, liabilities, and results of operations were transferred to the Airport Maintenance Fund and were, prospectively, under the governance of the St. Landry Parish Government Council.

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
General Fund

Budgetary Comparison Schedule
Year Ended December 31, 2010

	2010				
	Budget		Actual	Variance - Favorable (Unfavorable)	2009 Actual
	Original	Final			
Revenues:					
Ad valorem taxes	\$ 1,300,046	\$ 1,388,323	\$ 1,426,431	\$ 38,108	\$ 1,404,337
Alcohol tax	17,925	17,057	17,156	99	18,618
Royalties, commissions and franchise taxes	188,505	331,586	229,951	(101,635)	220,123
Fines, fees, and forfeits	563,290	376,882	509,249	132,367	466,816
Federal grants	1,040,000	835,146	477,155	(357,991)	2,738,754
Licenses and permits	373,183	468,858	447,652	(21,206)	570,956
State revenues -					
State revenue sharing (net)	94,908	141,883	100,714	(41,169)	98,687
Severance tax	834,463	1,017,859	838,340	(179,519)	600,054
2% fire insurance rebate	310,000	283,957	317,454	33,497	317,079
Insurance premium tax	93,000	-	227,476	227,476	104,000
State grants	-	85,525	115,835	30,310	98,471
Video poker	423,829	501,910	474,231	(27,679)	433,777
Local grants	-	-	-	-	107,897
Use of money and property	21,186	18,653	23,147	4,494	39,280
Other revenues	509,877	444,947	289,765	(155,182)	680,001
Total revenues	<u>5,770,212</u>	<u>5,912,586</u>	<u>5,494,556</u>	<u>(418,030)</u>	<u>7,898,850</u>
Expenditures:					
Current -					
General government	4,834,302	3,979,002	3,791,365	187,637	3,914,153
Public safety	1,032,000	1,284,593	1,035,054	249,539	953,702
Public works	176,853	374,181	537,903	(163,722)	546,464
Capital outlay	-	-	277,584	(277,584)	920,153
Debt service					
Principal	-	-	35,000	(35,000)	32,000
Interest	-	-	6,247	(6,247)	8,800
Total expenditures	<u>6,043,155</u>	<u>5,637,776</u>	<u>5,683,153</u>	<u>(45,377)</u>	<u>6,375,272</u>
Excess of revenues over expenditures	<u>(272,943)</u>	<u>274,810</u>	<u>(188,597)</u>	<u>(463,407)</u>	<u>1,523,578</u>
Other financing sources (uses):					
Administrative fees	(16,758)	(12,199)	155,872	168,071	86,948
Debt proceeds	-	-	-	-	-
Operating transfers in	250,000	186,828	169,794	(17,034)	93,190
Operating transfers out	<u>(15,000)</u>	<u>(212,019)</u>	<u>(243,370)</u>	<u>(31,351)</u>	<u>-</u>
Total other financing sources (uses)	<u>218,242</u>	<u>(37,390)</u>	<u>82,296</u>	<u>119,686</u>	<u>180,138</u>
Excess of revenues and other sources over expenditures and other uses	(54,701)	237,420	(106,301)	(343,721)	1,703,716
Fund balance, beginning	<u>2,768,552</u>	<u>2,768,552</u>	<u>2,768,552</u>	<u>-</u>	<u>1,064,836</u>
Fund balance, ending	<u>\$ 2,713,851</u>	<u>\$ 3,005,972</u>	<u>\$ 2,662,251</u>	<u>\$ (343,721)</u>	<u>\$ 2,768,552</u>

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

Budgetary Comparison Schedule
Year Ended December 31, 2010

	2010				2009 Actual
	Budget		Actual	Variance - Favorable (Unfavorable)	
	Original	Final			
Revenues:					
Slot tax	\$ 2,032,810	\$ 1,907,873	\$ 1,682,496	\$ (225,377)	\$ 1,809,382
Federal grants	-	-	-	-	-
State revenues:					
Parish transportation funds	997,245	879,088	774,861	(104,227)	876,875
State grants	-	-	-	-	-
Use of money and property	8,750	3,856	4,066	210	9,001
Other revenues	-	67,721	118,836	51,115	68,503
Total revenues	<u>3,038,805</u>	<u>2,858,538</u>	<u>2,580,259</u>	<u>(278,279)</u>	<u>2,763,761</u>
Expenditures:					
Current -					
Public works	2,943,849	2,596,350	2,615,680	(19,330)	2,859,182
Capital outlay	-	-	19,941	(19,941)	32,631
Debt service -					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>2,943,849</u>	<u>2,596,350</u>	<u>2,635,621</u>	<u>(39,271)</u>	<u>2,891,813</u>
Excess (deficiency) of revenues over expenditures	<u>94,956</u>	<u>262,188</u>	<u>(55,362)</u>	<u>(317,550)</u>	<u>(128,052)</u>
Other financing sources (uses):					
Administrative fees	-	-	(58,781)	(58,781)	(8,740)
Operating transfers in	-	101,802	42,454	(59,348)	258
Operating transfers out	-	-	(74,786)	(74,786)	(48,274)
Total other financing sources	<u>-</u>	<u>101,802</u>	<u>(91,113)</u>	<u>(192,915)</u>	<u>(56,756)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>94,956</u>	<u>363,990</u>	<u>(146,475)</u>	<u>(510,465)</u>	<u>(184,808)</u>
Fund balance, beginning	<u>447,347</u>	<u>447,347</u>	<u>447,347</u>	<u>-</u>	<u>632,155</u>
Fund balance, ending	<u>\$ 542,303</u>	<u>\$ 811,337</u>	<u>\$ 300,872</u>	<u>\$ (510,465)</u>	<u>\$ 447,347</u>

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

Budgetary Comparison Schedule
Year Ended December 31, 2010

	2010				
	Budget		Actual	Variance -	2009 Actual
	Original	Final		Favorable (Unfavorable)	
Revenues:					
Ad valorem taxes	\$ 1,005,949	\$ 1,019,014	\$ 1,033,748	\$ 14,734	\$ 1,034,452
Federal grants	-	312,500	353,560	41,060	68,721
State revenue sharing (net)	64,296	91,608	69,988	(21,620)	68,721
Use of money and property	20,277	12,142	10,293	(1,849)	19,489
Other revenues	<u>108,230</u>	<u>159,557</u>	<u>211,642</u>	<u>52,085</u>	<u>126,229</u>
Total revenues	<u>1,198,752</u>	<u>1,594,821</u>	<u>1,679,231</u>	<u>84,410</u>	<u>1,248,891</u>
Expenditures:					
Current -					
Health and welfare	1,095,130	2,173,875	1,825,498	348,377	1,161,820
Capital outlay	<u>-</u>	<u>-</u>	<u>25,239</u>	<u>(25,239)</u>	<u>45,308</u>
Total expenditures	<u>1,095,130</u>	<u>2,173,875</u>	<u>1,850,737</u>	<u>323,138</u>	<u>1,207,128</u>
Excess of revenues expenditures	<u>103,622</u>	<u>(579,054)</u>	<u>(171,506)</u>	<u>407,548</u>	<u>41,763</u>
Other financing sources (uses):					
Administrative fees	-	-	(68,580)	(68,580)	(38,002)
Operating transfers in	-	414,173	120,993	(293,180)	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>(20,456)</u>	<u>(20,456)</u>	<u>(39,296)</u>
Total other financing sources	<u>-</u>	<u>414,173</u>	<u>31,957</u>	<u>(382,216)</u>	<u>(77,298)</u>
Excess of revenues and other sources over expenditures and other uses	103,622	(164,881)	(139,549)	25,332	(35,535)
Fund balance, beginning	<u>1,319,380</u>	<u>1,319,380</u>	<u>1,319,380</u>	<u>-</u>	<u>1,354,915</u>
Fund balance, ending	<u>\$ 1,423,002</u>	<u>\$ 1,154,499</u>	<u>\$ 1,179,831</u>	<u>\$ 25,332</u>	<u>\$ 1,319,380</u>

OTHER SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

ST. LANDRY PARISH GOVERNMENT Opelousas, Louisiana
Nonmajor Governmental Funds

Combining Balance Sheet
December 31, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
ASSETS				
Cash	\$ 795,946	\$ 477,508	\$ 43,343	\$ 1,316,797
Receivables	725,114	-	-	725,114
Due from other funds	65,490	30,895	-	96,385
Total assets	<u>\$1,586,550</u>	<u>\$ 508,403</u>	<u>\$ 43,343</u>	<u>\$ 2,138,296</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ 34,456	\$ 3,790	\$ -	\$ 38,246
Deferred revenue	5,437	-	-	5,437
Due to other funds	121,925	2,912	2,576	127,413
Total liabilities	161,818	6,702	2,576	171,096
Fund balance:				
Unreserved, undesignated	1,424,732	501,701	40,767	1,967,200
Total liabilities and fund balance	<u>\$1,586,550</u>	<u>\$ 508,403</u>	<u>\$ 43,343</u>	<u>\$ 2,138,296</u>

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana
Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended December 31, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
Revenues:				
Ad valorem taxes	\$ 705,473	\$ -	\$ -	\$ 705,473
Slot tax	3,788	-	-	3,788
Fines, fees, and forfeitures	9,701	-	-	9,701
Intergovernmental revenues -				
Federal grants	90,448	-	-	90,448
State revenues:				
State revenue sharing (net)	86,037	-	-	86,037
Grants	-	-	15,114	15,114
Use of money and property	12,836	8,829	720	22,385
Other revenues	<u>147,837</u>	<u>-</u>	<u>-</u>	<u>147,837</u>
Total revenues	<u>1,056,120</u>	<u>8,829</u>	<u>15,834</u>	<u>1,080,783</u>
Expenditures:				
General government	14,672	-	-	14,672
Public safety	359,126	-	-	359,126
Public works	686,643	89,000	15,114	790,757
Capital outlay	13,457	-	-	13,457
Debt Service -				
Principal retirement	28,000	111,000	-	139,000
Interest and fiscal charges	<u>5,272</u>	<u>15,727</u>	<u>-</u>	<u>20,999</u>
Total expenditures	<u>1,107,170</u>	<u>215,727</u>	<u>15,114</u>	<u>1,338,011</u>
Excess of revenues over expenditures	<u>(51,050)</u>	<u>(206,898)</u>	<u>720</u>	<u>(257,228)</u>
Other financing sources (uses):				
Administrative fees	(28,209)	-	-	(28,209)
Bond proceeds	-	-	-	-
Operating transfers in	48,873	119,433	-	168,306
Operating transfers out	<u>(164,241)</u>	<u>-</u>	<u>-</u>	<u>(164,241)</u>
Total other financing sources (uses)	<u>(143,577)</u>	<u>119,433</u>	<u>-</u>	<u>(24,144)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	(194,627)	(87,465)	720	(281,372)
Equity transfer	58,790	-	-	58,790
Fund balance, beginning	<u>1,560,569</u>	<u>589,166</u>	<u>40,047</u>	<u>2,189,782</u>
Fund balance, ending	<u>\$ 1,424,732</u>	<u>\$ 501,701</u>	<u>\$ 40,767</u>	<u>\$ 1,967,200</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.

Airport Maintenance Fund

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

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

Combining Balance Sheet
December 31, 2010

	<u>Jail Maintenance</u>	<u>Road District Maintenance</u>	<u>Coroner's Operational</u>	<u>Bayou Bouef and Waxia Drainage District</u>	<u>Evacuee Relief</u>
ASSETS					
Cash	\$185,218	\$190,064	\$ 9	\$ 20,328	\$ 662
Receivables	-	709,749	-	-	-
Prepays	-	-	-	-	-
Due from agency funds	-	-	-	-	-
Due from other funds	<u>-</u>	<u>65,490</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$185,218</u>	<u>\$965,303</u>	<u>\$ 9</u>	<u>\$ 20,328</u>	<u>\$ 662</u>
 LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 8,537	\$ 24,023	\$ -	\$ -	\$ -
Deferred Revenue	-	-	-	-	-
Due to agency funds	-	-	-	-	-
Due to other funds	<u>-</u>	<u>110,956</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Total liabilities	<u>8,537</u>	<u>134,979</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Fund balance:					
Unreserved, undesignated	<u>176,681</u>	<u>830,324</u>	<u>9</u>	<u>10,328</u>	<u>662</u>
Total liabilities and fund balance	<u>\$185,218</u>	<u>\$965,303</u>	<u>\$ 9</u>	<u>\$ 20,328</u>	<u>\$ 662</u>

<u>Flood Control</u>	<u>Veterans' Memorial</u>	<u>Solid Waste Disposal District</u>	<u>Code Enforcement Office</u>	<u>Delta Grand Maintenance</u>	<u>EEGBC</u>	<u>Airport Maintenance</u>	<u>Total</u>
\$ 14,124	\$ 4,983	\$ 90,736	\$139,650	\$ 34,790	\$ 69,204	\$ 46,178	\$ 795,946
-	-	-	-	-	-	15,365	725,114
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	65,490
<u>\$ 14,124</u>	<u>\$ 4,983</u>	<u>\$ 90,736</u>	<u>\$139,650</u>	<u>\$ 34,790</u>	<u>\$ 69,204</u>	<u>\$ 61,543</u>	<u>\$1,586,550</u>
\$ -	\$ 129	\$ -	\$ -	\$ 262	\$ -	\$ 1,505	\$ 34,456
-	-	-	-	-	-	5,437	5,437
-	-	-	-	-	-	-	-
-	-	-	-	-	-	969	121,925
-	129	-	-	262	-	7,911	161,818
<u>14,124</u>	<u>4,854</u>	<u>90,736</u>	<u>139,650</u>	<u>34,528</u>	<u>69,204</u>	<u>53,632</u>	<u>1,424,732</u>
<u>\$ 14,124</u>	<u>\$ 4,983</u>	<u>\$ 90,736</u>	<u>\$139,650</u>	<u>\$ 34,790</u>	<u>\$ 69,204</u>	<u>\$ 61,543</u>	<u>\$1,586,550</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, 2010

	Jail Maintenance	Road District Maintenance	Coroner's Operational	Bayou Bouef and Waxia Drainage District	Evacuee Relief
Revenues:					
Ad valorem taxes	\$ 6,253	\$ 699,220	\$ -	\$ -	\$ -
Slot tax	-	-	-	-	-
Fines, fees, and forfeitures	-	-	3,648	-	-
Intergovernmental revenues -					
Federal grants	-	-	-	-	-
State revenues:					
State revenue sharing (net)	8	86,029	-	-	-
Use of money and property	6,170	4,692	103	-	-
Other revenues	30	-	-	-	-
Total revenues	<u>12,461</u>	<u>789,941</u>	<u>3,751</u>	<u>-</u>	<u>-</u>
Expenditures:					
General government	-	-	-	-	-
Public safety	359,126	-	-	-	-
Public works	-	540,854	-	-	-
Capital outlay	11,952	-	-	-	-
Debt service -					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>371,078</u>	<u>540,854</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(358,617)</u>	<u>249,087</u>	<u>3,751</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Administrative fees	-	(28,138)	(71)	-	-
Operating transfers in	28,712	15,044	-	-	-
Operating transfers out	(34,796)	(117,657)	(6,618)	-	-
Total other financing sources (uses)	<u>(6,084)</u>	<u>(130,751)</u>	<u>(6,689)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(364,701)</u>	<u>118,336</u>	<u>(2,938)</u>	<u>-</u>	<u>-</u>
Equity transfers	-	-	-	-	-
Fund balance, beginning	<u>541,382</u>	<u>711,988</u>	<u>2,947</u>	<u>10,328</u>	<u>662</u>
Fund balance, ending	<u>\$ 176,681</u>	<u>\$ 830,324</u>	<u>\$ 9</u>	<u>\$ 10,328</u>	<u>\$ 662</u>

Flood Control	Veterans' Memorial	Solid Waste Disposal District	Code Enforcement Office	Delta Grand Maintenance	EECBG	Airport Maintenance	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 705,473
-	-	-	-	-	-	3,788	3,788
-	-	-	-	-	-	6,053	9,701
-	-	-	-	-	90,448	-	90,448
-	-	-	-	-	-	-	86,037
-	-	1,619	-	252	-	-	12,836
-	<u>7,313</u>	-	-	<u>140,289</u>	<u>205</u>	-	<u>147,837</u>
-	<u>7,313</u>	<u>1,619</u>	-	<u>140,541</u>	<u>90,653</u>	<u>9,841</u>	<u>1,056,120</u>
-	1,178	-	-	-	-	13,494	14,672
-	-	-	-	-	-	-	359,126
-	-	-	-	124,240	21,549	-	686,643
-	-	-	-	-	-	1,505	13,457
-	-	-	-	28,000	-	-	28,000
-	-	-	-	<u>5,272</u>	-	-	<u>5,272</u>
-	<u>1,178</u>	-	-	<u>157,512</u>	<u>21,549</u>	<u>14,999</u>	<u>1,107,170</u>
-	<u>6,135</u>	<u>1,619</u>	-	<u>(16,971)</u>	<u>69,104</u>	<u>(5,158)</u>	<u>(51,050)</u>
-	-	-	-	-	-	-	(28,209)
-	-	-	-	4,917	200	-	48,873
-	-	-	-	<u>(70)</u>	<u>(5,100)</u>	-	<u>(164,241)</u>
-	-	-	-	<u>4,847</u>	<u>(4,900)</u>	-	<u>(143,577)</u>
-	6,135	1,619	-	(12,124)	64,204	(5,158)	(194,627)
-	-	-	-	-	-	58,790	58,790
<u>14,124</u>	<u>(1,281)</u>	<u>89,117</u>	<u>139,650</u>	<u>46,652</u>	<u>5,000</u>	-	<u>1,560,569</u>
<u>\$ 14,124</u>	<u>\$ 4,854</u>	<u>\$ 90,736</u>	<u>\$139,650</u>	<u>\$ 34,528</u>	<u>\$ 69,204</u>	<u>\$ 53,632</u>	<u>\$1,424,732</u>

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

Combining Balance Sheet
December 31, 2010

	<u>Road District 12 of Ward 2</u>	<u>Road District 1 of Ward 3</u>	<u>Road District 2 of Ward 1</u>
ASSETS			
Cash	\$ 31,240	\$ 30,718	\$ 807
Receivables	162,747	195,121	-
Due from other funds	<u>-</u>	<u>18</u>	<u>3,096</u>
Total assets	<u>\$ 193,987</u>	<u>\$ 225,857</u>	<u>\$ 3,903</u>
 LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 5,574	\$ 6,377	\$ -
Due to other funds	<u>4,212</u>	<u>8,875</u>	<u>-</u>
Total liabilities	<u>9,786</u>	<u>15,252</u>	<u>-</u>
Fund balance:			
Unreserved, undesignated	<u>184,201</u>	<u>210,605</u>	<u>3,903</u>
Total liabilities and fund balance	<u>\$ 193,987</u>	<u>\$ 225,857</u>	<u>\$ 3,903</u>

<u>Sub-Road District 1 of Road District 3 of Ward 1</u>	<u>Sub-Road District 1 of Road District 11-A</u>	<u>Sub-Road District 2 of Road District 11-A of Ward 1</u>	<u>Total</u>
\$ 9,863	\$ 102,295	\$ 15,141	\$ 190,064
49,988	175,127	126,767	709,750
<u>187</u>	<u>-</u>	<u>62,188</u>	<u>65,489</u>
<u>\$ 60,038</u>	<u>\$ 277,422</u>	<u>\$ 204,096</u>	<u>\$ 965,303</u>

\$ 1,547	\$ 6,139	\$ 4,386	\$ 24,023
<u>33,039</u>	<u>59,613</u>	<u>5,217</u>	<u>110,956</u>
<u>34,586</u>	<u>65,752</u>	<u>9,603</u>	<u>134,979</u>
<u>25,452</u>	<u>211,670</u>	<u>194,493</u>	<u>830,324</u>
<u>\$ 60,038</u>	<u>\$ 277,422</u>	<u>\$ 204,096</u>	<u>\$ 965,303</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, 2010

	<u>Road District 12 of Ward 2</u>	<u>Road District 1 of Ward 3</u>	<u>Road District 2 of Ward 1</u>
Revenues:			
Ad valorem taxes	\$ 162,357	\$ 186,422	\$ -
Intergovernmental revenues -			
State revenue sharing (net)	19,899	34,558	-
Use of money and property	1,110	893	52
Other revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>183,366</u>	<u>221,873</u>	<u>52</u>
Expenditures:			
Public works	172,781	188,279	9,181
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>172,781</u>	<u>188,279</u>	<u>9,181</u>
Excess (deficiency) of revenues over expenditures	<u>10,585</u>	<u>33,594</u>	<u>(9,129)</u>
Other financing sources (uses):			
Administrative fees	(4,212)	(8,875)	(2)
Operating transfers in	802	-	13,971
Operating transfers out	<u>(15)</u>	<u>-</u>	<u>(50)</u>
Total other financing sources (uses)	<u>(3,425)</u>	<u>(8,875)</u>	<u>13,919</u>
Excess of (deficiency) of revenues and other sources over expenditures and other uses	7,160	24,719	4,790
Fund balance, beginning	<u>177,041</u>	<u>185,886</u>	<u>(887)</u>
Fund balance, ending	<u>\$ 184,201</u>	<u>\$ 210,605</u>	<u>\$ 3,903</u>

<u>Sub-Road District 1 of Road District 3 of Ward 1</u>	<u>Sub-Road District 1 of Road District 11-A</u>	<u>Sub-Road District 2 of Road District 11-A of Ward 1</u>	<u>Total</u>
\$ 42,394	\$ 172,089	\$ 135,958	\$ 699,220
10,861	18,390	2,321	86,029
334	1,727	576	4,692
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>53,589</u>	<u>192,206</u>	<u>138,855</u>	<u>789,941</u>
40,849	49,293	80,471	540,854
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>40,849</u>	<u>49,293</u>	<u>80,471</u>	<u>540,854</u>
<u>12,740</u>	<u>142,913</u>	<u>58,384</u>	<u>249,087</u>
(2,144)	(7,688)	(5,217)	(28,138)
-	-	271	15,044
<u>(22,588)</u>	<u>(52,029)</u>	<u>(42,975)</u>	<u>(117,657)</u>
<u>(24,732)</u>	<u>(59,717)</u>	<u>(47,921)</u>	<u>(130,751)</u>
(11,992)	83,196	10,463	118,336
<u>37,444</u>	<u>128,474</u>	<u>184,030</u>	<u>711,988</u>
<u>\$ 25,452</u>	<u>\$ 211,670</u>	<u>\$ 194,493</u>	<u>\$ 830,324</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, 2010

	Road District Sinking	Special Assessment Sinking	Total
ASSETS			
Cash	\$ 463,722	\$ 13,786	\$ 477,508
Due from other funds	30,895	-	30,895
Total assets	\$ 494,617	\$ 13,786	\$ 508,403
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 3,790	\$ -	\$ 3,790
Due to other funds	2,912	-	2,912
Total liabilities	6,702	-	6,702
Fund balance:			
Reserved for debt service	487,915	13,786	501,701
Total liabilities and fund balance	\$ 494,617	\$ 13,786	\$ 508,403

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

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended December 31, 2010

	<u>Road District Sinking</u>	<u>Special Assessment Sinking</u>	<u>Total</u>
Revenues:			
Use of money and property	\$ 8,589	\$ 240	\$ 8,829
Total revenues	<u>8,589</u>	<u>240</u>	<u>8,829</u>
Expenditures:			
Public works	89,000	-	89,000
Debt service -			
Principal	111,000	-	111,000
Interest and fiscal charges	<u>15,727</u>	<u>-</u>	<u>15,727</u>
Total expenditures	<u>215,727</u>	<u>-</u>	<u>215,727</u>
Excess (deficiency) of revenues over expenditures	<u>(207,138)</u>	<u>240</u>	<u>(206,898)</u>
Other financing sources:			
Operating transfers in	<u>119,433</u>	<u>-</u>	<u>119,433</u>
Total other financing sources	<u>119,433</u>	<u>-</u>	<u>119,433</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(87,705)	240	(87,465)
Fund balance, beginning	<u>575,620</u>	<u>13,546</u>	<u>589,166</u>
Fund balance, ending	<u>\$ 487,915</u>	<u>\$ 13,786</u>	<u>\$ 501,701</u>

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

Combining Balance Sheet
December 31, 2010

	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
ASSETS				
Cash	\$ 71,044	\$ 258,350	\$ 134,328	\$ 463,722
Due from other funds	<u>30,895</u>	<u>-</u>	<u>-</u>	<u>30,895</u>
Total assets	<u><u>\$ 101,939</u></u>	<u><u>\$ 258,350</u></u>	<u><u>\$ 134,328</u></u>	<u><u>\$ 494,617</u></u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ -	\$ 3,790	\$ -	\$ 3,790
Due to other funds	<u>-</u>	<u>-</u>	<u>2,912</u>	<u>2,912</u>
Total liabilities	<u>-</u>	<u>3,790</u>	<u>2,912</u>	<u>6,702</u>
Fund balance:				
Reserved for debt service	<u>101,939</u>	<u>254,560</u>	<u>131,416</u>	<u>487,915</u>
Total liabilities and fund balance	<u><u>\$ 101,939</u></u>	<u><u>\$ 258,350</u></u>	<u><u>\$ 134,328</u></u>	<u><u>\$ 494,617</u></u>

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

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended December 31, 2010

	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
Revenues:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Use of money and property	<u>1,692</u>	<u>4,532</u>	<u>2,365</u>	<u>8,589</u>
Total revenues	<u>1,692</u>	<u>4,532</u>	<u>2,365</u>	<u>8,589</u>
Expenditures:				
Public works	89,000	-	-	89,000
Debt service -				
Principal	21,000	50,000	40,000	111,000
Interest and fiscal charges	<u>3,067</u>	<u>7,115</u>	<u>5,545</u>	<u>15,727</u>
Total expenditures	<u>113,067</u>	<u>57,115</u>	<u>45,545</u>	<u>215,727</u>
Excess (deficiency) of revenues over expenditures	<u>(111,375)</u>	<u>(52,583)</u>	<u>(43,180)</u>	<u>(207,138)</u>
Other financing sources:				
Operating transfers in	22,588	53,870	42,975	119,433
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>22,588</u>	<u>53,870</u>	<u>42,975</u>	<u>119,433</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(88,787)	1,287	(205)	(87,705)
Fund balance, beginning	<u>190,726</u>	<u>253,273</u>	<u>131,621</u>	<u>575,620</u>
Fund balance, ending	<u>\$ 101,939</u>	<u>\$ 254,560</u>	<u>\$ 131,416</u>	<u>\$ 487,915</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.

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

Combining Balance Sheet
December 31, 2010

	Road District Capital Projects	Special Assessment Construction	Louisiana Community Development Block Grant	Old City Hall Construction	Total
ASSETS					
Cash	\$ 21,506	\$ 19,816	\$ 2,021	\$ -	\$ 43,343
Receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 21,506</u>	<u>\$ 19,816</u>	<u>\$ 2,021</u>	<u>\$ -</u>	<u>\$ 43,343</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	<u>2,576</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,576</u>
Total liabilities	<u>2,576</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,576</u>
Fund balance:					
Unreserved, undesignated	<u>18,930</u>	<u>19,816</u>	<u>2,021</u>	<u>-</u>	<u>40,767</u>
Total liabilities and fund balance	<u>\$ 21,506</u>	<u>\$ 19,816</u>	<u>\$ 2,021</u>	<u>\$ -</u>	<u>\$ 43,343</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended December 31, 2010

	Road District Capital Projects	Special Assessment Construction	Louisiana Community Development Block Grant	Old City Hall Construction	Total
Revenues:					
Intergovernmental revenues -					
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	15,114	-	15,114
Use of money and property	<u>375</u>	<u>345</u>	-	-	<u>720</u>
Total revenues	<u>375</u>	<u>345</u>	<u>15,114</u>	<u>-</u>	<u>15,834</u>
Expenditures:					
Public works -					
Other	-	-	15,114	-	15,114
Capital outlay	-	-	-	-	-
Professional fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>15,114</u>	<u>-</u>	<u>15,114</u>
Excess (deficiency) of revenues over expenditures	<u>375</u>	<u>345</u>	<u>-</u>	<u>-</u>	<u>720</u>
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	375	345	-	-	720
Fund balance, beginning	<u>18,555</u>	<u>19,471</u>	<u>2,021</u>	<u>-</u>	<u>40,047</u>
Fund balance, ending	<u>\$ 18,930</u>	<u>\$ 19,816</u>	<u>\$ 2,021</u>	<u>\$ -</u>	<u>\$ 40,767</u>

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

Combining Balance Sheet
December 31, 2010

	Sub-Road District 1 of Election of Ward 1 Construction	Sub-Road District 2 of Road District 11-A Construction	Total
 ASSETS			
Cash	\$ 18,694	\$ 2,812	\$ 21,506
Due from other funds	-	-	-
 Total assets	 \$ 18,694	 \$ 2,812	 \$ 21,506
 LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	2,576	2,576
Total liabilities	-	2,576	2,576
 Fund balance:			
Unreserved, undesignated	18,694	236	18,930
 Total liabilities and fund balance	 \$ 18,694	 \$ 2,812	 \$ 21,506

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, 2010

	Sub-Road District 1 of Election 3 of Ward 1 Construction	Sub-Road District 2 of Road District 11-A Construction	Total
Revenues:			
Use of money and property	\$ 326	\$ 49	\$ 375
Expenditures:			
Other	-	-	-
Capital outlay	-	-	-
Total expenditures	-	-	-
Excess of revenues over expenditures	326	49	375
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues and other financing sources over expenditures and other financing uses	326	49	375
Fund balance, beginning	18,368	187	18,555
Fund balance, ending	\$ 18,694	\$ 236	\$ 18,930

**DISCRETELY PRESENTED
COMPONENT UNITS**

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

Combining Balance Sheet
December 31, 2010

	<u>Tourist Commission</u>	<u>Historical Development</u>	<u>Criminal Court</u>
ASSETS AND OTHER DEBITS			
Cash	\$ 304,375	\$ 2,848	\$ 50,001
Receivables	22,333	-	11,667
Land, buildings, equipment and improvements	2,089,665	-	-
Other debits:			
Amount available in debt service funds	-	-	-
Amount to be provided for general long-term debt obligations	<u>1,500,000</u>	<u>-</u>	<u>-</u>
Total assets and other debits	<u>\$ 3,916,373</u>	<u>\$ 2,848</u>	<u>\$ 61,668</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 129,228	\$ -	\$ -
Due to primary government	-	-	1,776
Compensated absences	-	-	-
Bonds payable	<u>1,500,000</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,629,228</u>	<u>-</u>	<u>1,776</u>
Fund equity and other credits:			
Investment in general fixed assets	<u>2,089,665</u>	<u>-</u>	<u>-</u>
Fund balances:			
Reserved for debt service	-	-	-
Unreserved, undesignated	<u>197,480</u>	<u>2,848</u>	<u>59,892</u>
Total fund balances	<u>197,480</u>	<u>2,848</u>	<u>59,892</u>
Total fund equity and other credits	<u>2,287,145</u>	<u>2,848</u>	<u>59,892</u>
Total liabilities, equity and other credits	<u>\$ 3,916,373</u>	<u>\$ 2,848</u>	<u>\$ 61,668</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>
\$ 146,297	\$ -	\$ 2,428	\$ 78,554	\$ 884,647	\$ 1,469,150
96,442	-	-	7,064	269,721	407,227
73,035	-	355,572	128,144	478,193	3,124,609
-	-	-	-	-	-
<u>20,160</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,520,160</u>
<u>\$ 335,934</u>	<u>\$ -</u>	<u>\$ 358,000</u>	<u>\$ 213,762</u>	<u>\$ 1,632,561</u>	<u>\$ 6,521,146</u>
\$ 174,396	\$ -	\$ 181	\$ 281	\$ 8,823	\$ 312,909
-	-	303	-	-	2,079
20,160	-	-	-	-	20,160
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500,000</u>
<u>194,556</u>	<u>-</u>	<u>484</u>	<u>281</u>	<u>8,823</u>	<u>1,835,148</u>
<u>73,035</u>	<u>-</u>	<u>355,572</u>	<u>128,144</u>	<u>478,193</u>	<u>3,124,609</u>
-	-	-	-	-	-
<u>68,343</u>	<u>-</u>	<u>1,944</u>	<u>85,337</u>	<u>1,145,545</u>	<u>1,561,389</u>
<u>68,343</u>	<u>-</u>	<u>1,944</u>	<u>85,337</u>	<u>1,145,545</u>	<u>1,561,389</u>
<u>141,378</u>	<u>-</u>	<u>357,516</u>	<u>213,481</u>	<u>1,623,738</u>	<u>4,685,998</u>
<u>\$ 335,934</u>	<u>\$ -</u>	<u>\$ 358,000</u>	<u>\$ 213,762</u>	<u>\$ 1,632,561</u>	<u>\$ 6,521,146</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, 2010

Total fund balances for governmental funds at December 31, 2010		\$ 1,561,389
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	\$ 18,000	
Buildings, net of \$196,716 accumulated depreciation	2,476,561	
Equipment, furniture, and fixtures net of \$260,317 accumulated depreciation	110,342	
Vehicles, net of \$12,331 accumulated depreciation	-	
Improvements other than buildings, net of \$21,185 accumulated depreciation	<u>29,158</u>	2,634,061
Compensated absences	(20,160)	
Bonds Payable	(1,500,000)	
Accrued interest payable	<u>(24,157)</u>	<u>(1,544,317)</u>
Total net assets of governmental activities at December 31, 2010		<u>\$ 2,651,133</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2010

	St. Landry Parish Tourist Commission	St. Landry Parish Historical Development	Criminal Court
Revenues:			
Ad valorem taxes	\$ -	\$ -	\$ -
Fines, fees, and forfeitures	-	-	174,321
Racino	-	-	-
Hotel/motel tax	386,530	-	-
Intergovernmental revenues -			
Federal grants	-	-	-
State revenues -			
State revenue sharing	-	-	-
Grants	-	-	-
Use of money and property	5,148	50	829
Other revenues	<u>4,552</u>	<u>-</u>	<u>-</u>
Total revenues	<u>396,230</u>	<u>50</u>	<u>175,150</u>
Expenditures:			
General government -			
Judicial	-	-	144,203
Finance and administrative	-	-	-
Public safety	-	-	-
Public works	-	-	-
Economic development and assistance	282,177	-	-
Education	-	-	-
Elections	-	-	-
Capital outlay	1,961,175	-	-
Debt service:			
Interest and fiscal charges	<u>47,736</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,291,088</u>	<u>-</u>	<u>144,203</u>
Excess (deficiency) of revenues over expenditures	<u>(1,894,858)</u>	<u>50</u>	<u>30,947</u>
Other financing uses:			
Bond proceeds	1,500,000	-	-
Administrative fees	-	-	-
Transfers in	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing uses	<u>1,500,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(394,858)	50	30,947
Equity transfer	-	-	-
Fund balances, beginning	<u>592,338</u>	<u>2,798</u>	<u>28,945</u>
Fund balances, ending	<u>\$ 197,480</u>	<u>\$ 2,848</u>	<u>\$ 59,892</u>

Workforce Investment Board	Airport Authority	Agricultural Arena Authority	Registrar of Voters	Fire Protection District No. 6	Total
\$ -	\$ -	\$ -	\$ -	\$ 269,704	\$ 269,704
-	161,668	-	-	-	335,989
-	3,931	-	45,886	-	49,817
-	-	-	-	-	386,530
4,114,601	-	-	-	-	4,114,601
-	-	-	-	13,407	13,407
19,280	-	-	-	-	19,280
-	-	42	181	2,534	8,784
-	210	7,625	1,740	15,595	29,722
<u>4,133,881</u>	<u>165,809</u>	<u>7,667</u>	<u>47,807</u>	<u>301,240</u>	<u>5,227,834</u>
-	-	-	-	-	144,203
472,134	-	-	-	-	472,134
-	-	-	-	165,726	165,726
-	175,611	-	-	-	175,611
-	-	8,146	-	-	290,323
3,649,840	-	-	-	-	3,649,840
-	-	-	14,775	-	14,775
-	8,193	-	-	25,860	1,995,228
-	-	-	-	-	47,736
<u>4,121,974</u>	<u>183,804</u>	<u>8,146</u>	<u>14,775</u>	<u>191,586</u>	<u>6,955,576</u>
<u>11,907</u>	<u>(17,995)</u>	<u>(479)</u>	<u>33,032</u>	<u>109,654</u>	<u>(1,727,742)</u>
-	-	-	-	-	1,500,000
-	-	-	-	-	-
-	-	1,306	-	-	1,306
-	-	-	-	-	-
-	-	1,306	-	-	1,501,306
11,907	(17,995)	827	33,032	109,654	(226,436)
-	(58,790)	-	-	-	(58,790)
<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>\$ 68,343</u>	<u>\$ -</u>	<u>\$ 1,944</u>	<u>\$ 85,337</u>	<u>\$ 1,145,545</u>	<u>\$ 1,561,389</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, 2010

Total net changes in fund balances at December 31, 2010 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ (226,436)
The change in net assets reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 1,995,228	
Depreciation expense for the year ended December 31, 2010	<u>(47,003)</u>	1,948,225
Add: Excess of compensated absences earned over compensated absences used		5,940
Proceeds from bonds		(1,500,000)
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis		<u>(24,157)</u>
Total changes in net assets at December 31, 2010 per Statement of Activities		<u>\$ 203,572</u>

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

Combining Program Balance Sheets
December 31, 2010

	WIA	S.T.E.P.	ARRA	Contracts	Total
ASSETS AND OTHER DEBITS					
Cash	\$ 71,113	\$ -	\$ 7,291	\$ 67,893	\$ 146,297
Receivables	76,558	-	19,434	450	96,442
Equipment	73,035	-	-	-	73,035
Other debits:					
Amount to be provided for general long-term debt obligations	20,160	-	-	-	20,160
Total assets	<u>\$240,866</u>	<u>\$ -</u>	<u>\$26,725</u>	<u>\$ 68,343</u>	<u>\$335,934</u>
 LIABILITIES, EQUITY AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 147,671	\$ -	\$ 26,725	\$ -	\$ 174,396
Compensated absences	20,160	-	-	-	20,160
Total liabilities	<u>167,831</u>	<u>-</u>	<u>26,725</u>	<u>-</u>	<u>194,556</u>
Fund equity and other credits:					
Investment in general fixed assets	73,035	-	-	-	73,035
Fund balances	-	-	-	68,343	68,343
Total fund equity and other credits	<u>73,035</u>	<u>-</u>	<u>-</u>	<u>68,343</u>	<u>141,378</u>
Total liabilities, equity and other credits	<u>\$240,866</u>	<u>\$ -</u>	<u>\$26,725</u>	<u>\$ 68,343</u>	<u>\$335,934</u>

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, 2010

	<u>WIA</u>	<u>S.T.E.P.</u>	<u>ARRA</u>	<u>Contracts</u>	<u>Total</u>
Revenues:					
Intergovernmental -					
Federal grants	\$ 2,979,838	\$ 108,387	\$ 1,026,376	\$ -	\$ 4,114,601
State grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,280</u>	<u>19,280</u>
Total revenues	<u>2,979,838</u>	<u>108,387</u>	<u>1,026,376</u>	<u>19,280</u>	<u>4,133,881</u>
Expenditures:					
General government -					
Finance and administrative	348,574	9,637	113,923	-	472,134
Education	<u>2,631,264</u>	<u>98,750</u>	<u>912,453</u>	<u>7,373</u>	<u>3,649,840</u>
Total expenditures	<u>2,979,838</u>	<u>108,387</u>	<u>1,026,376</u>	<u>7,373</u>	<u>4,121,974</u>
Excess of revenues over expenditures	-	-	-	11,907	11,907
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,436</u>	<u>56,436</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,343</u>	<u>\$ 68,343</u>

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

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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

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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, 2010, which collectively comprise the St. Landry Parish Government’s basic financial statements and have issued our report thereon dated June 29, 2011. 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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses and are listed as findings 10-1 and 10-3.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompany schedule of findings and questioned costs to be a significant deficiency and is listed as finding 10-5.

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 two instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 10-2 and 10-4.

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, Gardes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
June 29, 2011



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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

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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 that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010. 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 could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010.

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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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of St. Landry Parish Government's internal control over compliance.

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

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, Gardes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
June 29, 2011

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Prior Year Findings and Questioned Costs
Year ended December 31, 2010

Section I Internal Control and Compliance Material to the Financial Statements

09-1 Miscodings

See current year finding 10-1.

09-2 Budget Variance

See current year finding 10-2.

Section II Internal Control And Compliance Material To Federal Awards

This section is not applicable for the year ended December 31, 2010.

Section III Management Letter

This section is not applicable for the year ended December 31, 2010.

St. Landry Parish Government
Opelousas, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2010

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, 2010.

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

Significant Deficiencies - Financial Reporting

There were three significant deficiencies in internal control over financial reporting disclosed during the audit of the financial statements which are shown as items 10-1, 10-3, and 10-5 in Section II.

Material Noncompliance - Financial Reporting

There were two instances of noncompliance material to the financial statements disclosed during the audit of the financial statements which are shown as items 10-2 and 10-4 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, 2010.

Major Program - Identification

St. Landry Parish Government had the following programs, at December 31, 2010, 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
Strategic Prevention Framework	93.243

St. Landry Parish Government
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2010

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, 2010.

Low-Risk Auditee

St. Landry Parish Government is considered a low-risk auditee for the year ended December 31, 2010.

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, 2010.

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

10-1 Miscodings

Finding:

Transactions recorded in several governmental funds which affected the amounts reported as revenues and expenditures were miscoded and inconsistently recorded as to account and fund.

Cause:

Financial management showed inconsistent determination and application of transaction coding among and across funds.

Effect:

Inconsistent and erroneous coding could result in misstatement of financial statements, compromised budgeting decisions, and audit inefficiencies.

Recommendation:

Diligent and timely monitoring should be performed to insure that all transactions are captured and properly coded to the respective revenue and expenditure accounts.

St. Landry Parish Government
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2010

10-2 Budget Variance

Finding:

Road and Bridge, and General Funds had actual revenues and other sources that fell below 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 exceed or actual revenues and other sources fall below budgeted amounts by five percent or more (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$500,000 or less).

Cause:

Numerous required adjustments at year end, due to miscoded revenues, caused several line items to fall below budgeted amounts by 5% or more which is a violation of State Budget Law.

Effect:

Inaccurate budgeting counters fiscal responsibility.

Recommendation:

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

10-3 Interfund Transfers

Finding:

The Parish Government performed inconsistent and incorrect recording of interfund transfer transactions.

Cause:

Interfund transactions were not consistently coded or properly maintained such that a determination of the status of interfund transactions becomes difficult and time consuming.

St. Landry Parish Government
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2010

10-3 Interfund Transfers (continued)

Effect:

Improper and inconsistent treatment of interfund transactions can result in widespread and, potentially, material duplication of revenues and expenditures and also creates significant audit inefficiencies.

Recommendation:

It is recommended that management adhere to the established chart of accounts for coding of interfund transfers and perform timely and consistent application of transaction coding.

10-4 Advances

Finding:

Material advances were provided to a component unit of the Parish Government in excess of budgeted amounts.

Cause:

Advances were provided to a component unit in excess of budgeted amounts approved by the Council. In addition, the advances paid in excess of authorized budget amounts were coded as an expenditure rather than being coded as an asset (due from other).

Effect:

Disbursement of funds in excess of amounts authorized could hinder the operation of the government's ability to meet current cash needs based on the adopted budget.

Recommendation:

Management should monitor disbursements of funds to other agencies and obtain Council approval prior to releasing funds in excess of budgeted amounts to other agencies providing a service for the Parish Government.

St. Landry Parish Government
Opelousas, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2010

10-5 Qualifications and Training

Finding:

The Parish Government does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in preparing its financial statements, including the related notes.

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, 2010

Section I Internal Control and Compliance Material to the Financial Statement

10-1 Miscodings

Response:

We have changed our internal controls, which will allow two employees the chance to find a miscoding and correct it. We will also check all coding before transactions are entered into our software. Better controls will be in place to monitor before transactions are entered into the system.

10-2 Budget Variance

Response:

Budgets will be formulated with the aid of new budgeting software that helps in tracking budget variances and improves monitoring on a monthly basis.

10-3 Interfund Transfers

Response:

Management will monitor transfers and only use transfer accounts when required. We will make sure that all deposits are placed in the correct funds which will eliminate most transfers.

10-4 Advances

Response:

Management will insure that cooperative agreements exist with component units as required when lending funds. Due from accounts will then be created specific to that component unit in order to better track payments.

10-5 Qualifications and Training

Response:

The Parish Government has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interest of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

Section II Internal Control and Compliance Material to Federal Awards

This section not applicable for the year ended December 31, 2010.

St. Landry Parish Government
Opelousas, Louisiana

Management's Corrective Action Plan (Continued)
Year Ended December 31, 2010

Section III Management Letter

This section not applicable for the year ended December 31, 2010.

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2010

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Disbursements/ Expenditures</u>	<u>Amounts to Subrecipients</u>
PRIMARY GOVERNMENT -			
U.S. DEPARTMENT OF HOMELAND SECURITY:			
Passed through the Department of the Military, Office of Homeland Security and Emergency Preparedness of the State of Louisiana			
State Homeland Security Program (HSGP)	97.067	\$ 117,276	\$ -
Hazard Mitigation Grant	97.039	124,398	-
Emergency Management Performance Grants (EMPG)	97.042	<u>90,384</u>	<u>-</u>
		<u>332,058</u>	<u>-</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
Passed through the Louisiana Office of Addictive Disorders			
Strategic Prevention Framework State Incentive Grant	93.243	<u>328,090</u>	<u>-</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through the Department of Transportation & Development Public Transportation Section			
ARRA - Public Transportation Operating Assistance Program for the Non-urbanized area of St. Landry Parish	20.509	<u>41,815</u>	<u>-</u>
U.S. DEPARTMENT OF ENERGY			
Passed through the Louisiana Department of Energy			
ARRA-Energy Efficiency and Conservation Block Grant	81.128	<u>115,918</u>	<u>-</u>
Total primary government		<u>\$ 817,881</u>	<u>-</u>

(Continued)

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2010

<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	\$ 1,130,598	\$ -
Youth	17.259	1,057,239	-
Dislocated worker	17.260	335,367	-
NEG - Hurricane Gustav	17.260	453,695	-
NEG - Oil Spill	17.260	2,939	-
ARRA - Reemployment Services (RES)	17.207	74,144	-
ARRA - Adult	17.258	271,857	-
ARRA - Youth	17.259	435,791	-
ARRA - Dislocated worker	17.260	201,093	-
ARRA - 15% discretionary	17.259	43,491	-
		<u>4,006,214</u>	<u>-</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>108,387</u>	<u>-</u>
Total Workforce Investment Board		<u>4,114,601</u>	<u>-</u>
Total component units		<u>4,114,601</u>	<u>-</u>
Total		<u>\$ 4,932,482</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*.