

ST. LANDRY PARISH GOVERNMENT
Opelousas, Louisiana

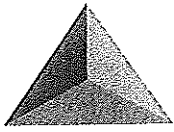
Financial Report

Year Ended December 31, 2010

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(continued)



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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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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	65,000	-	65,000
Total current assets	8,131,673	1,876,377	10,008,050
Noncurrent assets:			
Capital assets, net	9,827,398	2,634,061	12,461,459
Total assets	17,959,071	4,510,438	22,469,509
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 primary government	-	-	75,000
Due to other government	396,526	-	396,526
Total current liabilities	1,327,728	439,305	1,767,033
Noncurrent liabilities:			
Claims payable	171,605	-	171,605
Bonds payable	406,000	1,420,000	1,826,000
Total noncurrent liabilities	577,605	1,420,000	1,997,605
Total liabilities	1,905,333	1,859,305	3,764,638
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
Restricted	4,542,843	1,517,072	6,059,915
Total net assets	\$ 16,053,738	\$ 2,651,133	\$ 18,704,871

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

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>(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 (FRS)

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:

\$ 499,243	Land
7,718,118	Buildings and improvements, net of \$11,897,062 accumulated depreciation
1,540,865	Equipment, furniture, and fixtures, net of \$2,092,811 accumulated depreciation
69,172	Vehicles, net of \$139,778 accumulated depreciation
9,827,398	

Compensated absences payable
Claims payable
Accrued interest payable
Bonds payable

(71,176)
(171,605)
(13,567)
(591,000)
(847,348)

Total net assets of governmental activities at December 31, 2010 \$16,053,738

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
-	(164,241)	(502,853)
-	(24,144)	(1,004)
(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

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)

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 capital grants 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)

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)

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:

Land improvements	20 - 30
Buildings and improvements	10 - 40
Furniture and equipment	5 - 20
Infrastructure	20 - 50
	<hr style="width: 20%; margin-left: auto; margin-right: 0;"/>
	Years

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)

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
Primary Government	\$ 3,552,474
Agency Funds	44,622
Component Units	<u>1,469,150</u>
	<u>\$ 5,066,246</u>

ST. LANDRY PARISH GOVERNMENT

Notes to Financial Statements

NOTE 5 INTERFUND RECEIVABLES/PAYABLES

Interfund Receivables	Interfund Payables
\$ 313,410	\$113,764
General Funds	
Special Revenue Funds:	
Road and Bridge Maintenance	205,270
Airport Maintenance	968
Health Unit Maintenance	73,811
Bayou Boeur and Waxia Drainage District	10,000
Road District 12 of Ward 2 Maintenance	4,212
Road District 1 of Ward 3 Maintenance	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
No. 1 of Road District 3 of Ward 1 Maintenance	187
No. 1 of Road District 11-A Maintenance	-
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	-
Capital Projects Funds:	
Sub-Road District 1 of Road District 11A Construction	-
	<u>2,576</u>
	\$520,258

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 -	1.89 mills
Parishwide taxes:	3.78 mills
Parish (within incorporated towns and cities)	2.17 mills
Parish (outside incorporated towns and cities)	5.12 mills
Health Unit Maintenance	10.31 mills
District taxes:	
Road district taxes -	
No. 12 of Ward 2 Maintenance	9.56 mills
No. 1 of Ward 3 Maintenance	8.39 mills
Sub-road district taxes -	9.57 mills
No. 1 of Road District 11-A Maintenance	50.79 mills
No. 2 of Road District 11-A Maintenance	9.01 mills
No. 1 of Road District 3 of Ward 1 Maintenance	
Component units -	
Fire Protection District No. 6 Maintenance	

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)

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

* 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 (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 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:

Component Unit:	Total
2014	-
2013	104,343
2012	140,178
2011	\$ 140,178
	<u>\$ 384,699</u>

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 Holler	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>

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH GOVERNMENT

Opelousas, Louisiana
Road and Bridge Maintenance Fund

Budgetary Comparison Schedule
Year Ended December 31, 2010

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

OTHER SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

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 -				90,448
Federal grants	90,448	-	-	
State revenues:				86,037
State revenue sharing (net)	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 -				139,000
Principal retirement	28,000	111,000	-	
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):				(28,209)
Administrative fees	(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 (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.

<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>

Sub-Road District 1 of Road District 3 of Ward 1	Sub-Road District 1 of Road District 11-A	Sub-Road District 2 of Road District 11-A of Ward 1	Total
\$ 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>

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

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

Combining Balance Sheet
December 31, 2010

	<u>Road District Sinking</u>	<u>Special Assessment Sinking</u>	<u>Total</u>
ASSETS			
Cash	\$ 463,722	\$ 13,786	\$ 477,508
Due from other funds	<u>30,895</u>	<u>-</u>	<u>30,895</u>
Total assets	<u>\$ 494,617</u>	<u>\$ 13,786</u>	<u>\$ 508,403</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 3,790	\$ -	\$ 3,790
Due to other funds	<u>2,912</u>	<u>-</u>	<u>2,912</u>
Total liabilities	<u>6,702</u>	<u>-</u>	<u>6,702</u>
Fund balance:			
Reserved for debt service	<u>487,915</u>	<u>13,786</u>	<u>501,701</u>
Total liabilities and fund balance	<u>\$ 494,617</u>	<u>\$ 13,786</u>	<u>\$ 508,403</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	30,895	-	-	30,895
Total assets	\$ 101,939	\$ 258,350	\$ 134,328	\$ 494,617
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ -	\$ 3,790	\$ -	\$ 3,790
Due to other funds	-	-	2,912	2,912
Total liabilities	-	3,790	2,912	6,702
Fund balance:				
Reserved for debt service	101,939	254,560	131,416	487,915
Total liabilities and fund balance	\$ 101,939	\$ 258,350	\$ 134,328	\$ 494,617

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

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

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

<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>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>

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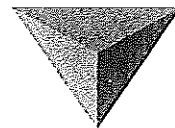
Workforce Investment Board	Airport Authority	Agricultural Arena Authority	Registrar of Voters	Fire Protection District No. 6	Total
\$ -	\$ -	\$ -	\$ -	\$ 269,704	\$ 269,704
-	161,668	-	-	-	335,989
-	3,931	-	45,886	-	49,817
-	-	-	-	-	386,530
4,114,601	-	-	-	-	4,114,601
-	-	-	-	13,407	13,407
19,280	-	-	-	-	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)
56,436	76,785	1,117	52,305	1,035,891	1,846,615
<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
Component Units
Workforce Investment Board

Combining Program Balance Sheets
December 31, 2010

	WIA	S.T.F.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	\$ 240,866	\$ -	\$ 26,725	\$ 68,343	\$ 335,934
LIABILITIES, EQUITY AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 147,671	\$ -	\$ 26,725	\$ -	\$ 174,396
Compensated absences	20,160	-	-	-	20,160
Total liabilities	167,831	-	26,725	-	194,556
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	73,035	-	-	68,343	141,378
Total liabilities, equity and other credits	\$ 240,866	\$ -	\$ 26,725	\$ 68,343	\$ 335,934

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



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(A Corporation of Certified Public Accountants)

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S. Luke Sommer, CPA,
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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

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.

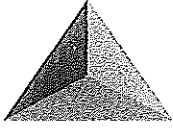
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Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133

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 Kevin S. Young, CPA
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 Elise B. Fauchaux, CPA

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

Compliance

We have audited the compliance of St. Landry Parish Government with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance 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.

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 (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.

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

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

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

Grantor/Program Title	CFDA Number	Disbursements/Expenditures	Amounts to Subrecipients
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) Hazard Mitigation Grant Emergency Management Performance Grants (EMPG)	97.067 97.039 97.042	\$ 117,276 124,398 90,384	\$ - - -
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: Passed through the Louisiana Office of Addictive Disorders Strategic Prevention Framework State Incentive Grant	93.243	328,090	-
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	41,815	-
U.S. DEPARTMENT OF ENERGY Passed through the Louisiana Department of Energy ARRA-Energy Efficiency and Conservation Block Grant	81.128	115,918	-
Total primary government		\$ 817,881	-

(Continued)