AGENDA
ST. LANDRY PARISH COUNCIL
REGULAR MEETING
WEDNESDAY, AUGUST 19, 2026 @ 6:00 P.M.
OLD CITY MARKET, 131 W. BELLEVUE ST.
OPELOUSAS, LOUISIANA

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE & INVOCATION (Councilwoman Vivian Olivier)

III. ROLL CALL:

IV. CONDOLENCES:

V. PERSONS TO ADDRESS THE COUNCIL:

VI. APPROVAL OF MINUTES:

- **Regular Meeting: July 15th, 2026**
- **Special Meeting: July 21st, 2026**

VII. PARISH PRESIDENT'S REPORT:

VIII. NEW BUSINESS:
*Items passed through committee.

1. Vote to approve the 2025 Audit findings provided by Mr. Steve Moosa with Darnall Sikes & Frederick.

2. Vote to appoint Bradford Smith for one appointment to Bellevue & Coulee Crouche Gravity Drainage District No. 20 for the remaining of a four-year term ending 05-02-2029.

2. Vote to appoint two appointments to St. Landry Parish Solid Waste Disposal District for a four-year term expiring 09-02-2030. Applicants are: Edward Briscoe Jr., Stephen Quebedeaux, Charles Rue Jr., and Craig Gailes.

3. Authorize the council clerk to advertise for two appointments to Fire District No. 7 for a one-year and two-year term. (09-19-2026 - 09-19-2027) and (09-19-2026 – 09-19-2028)

4. Authorize the council clerk to advertise for one appointment to Acadia- St. Landry Hospital Service for a six-year term. (10-01-2026 – 10-01-2032)

5. Authorize permission for Mr. Logan Lawson to get a permit for a variance to move his mobile home trailer on his property.

IX. ORDINANCES TO BE INTRODUCED:
NONE.

X. ORDINANCES TO BE ADOPTED:

STATE OF LOUISIANA
ST. LANDRY PARISH GOVERNMENT

ORDINANCE NO. 2026-025
(Sponsored by: Councilwoman Mildred Thierry)

AN ORDINANCE TO SELL ADJUDICATED PROPERTY BEARING PARCEL NUMBER 0300098500 TO AN ADJOINING LANDOWNER OF THE ADJUDICATED PROPERTY AS PER LA R.S. 47:2202 (B)

WHEREAS, Louisiana Revised Statute 47:2202 B. states that the governing authority of each political subdivision may allow an adjoining landowner to purchase adjudicated property for any price set by the governing authority without public bidding at a public meeting of the governing authority; provided, that the governing authority determines that the adjoining landowner has maintained the adjudicated property for a period of one year prior to the sale. Such a sale shall be deemed a public sale.

WHEREAS, the St. Landry Parish Government has determined that ***Zelma Elizabeth Besson*** is the adjoining landowner of adjudicated property and has maintained said adjudicated property for a period of one year or more, and thus, ***Zelma Elizabeth Besson*** may purchase the adjudicated property through a public sale without public bidding.

BE IT ORDAINED BY THE COUNCIL FOR ST. LANDRY PARISH GOVERNMENT that the following adjudicated property shall be sold by public sale to ***Zelma Elizabeth Besson***, an adjoining land owner to the adjudicated property who maintained said adjudicated property for one year or more, without public bidding, for a price set by St. Landry Parish Government, as per LA R.S. 47:2202 B., and said adjudicated property is described as follows:

Property Description

2 LOTS W/2 of 2 (26 X 137.7) & PART OF LOT 3 (24.94 X 137.63) BLK 48 MARTIN SUB DIV 420066 1244192

This adjudicated property bearing parcel number **0300098500** in the St. Landry Parish land records, which adjoins the property bearing parcel number **0300019550**.

STATE OF LOUISIANA
ST. LANDRY PARISH GOVERNMENT

ORDINANCE NO. 2026-026
(Sponsored by: Councilwoman Mildred Thierry)

AN ORDINANCE TO SELL ADJUDICATED PROPERTY BEARING PARCEL NUMBER 0402457700 TO AN ADJOINING LANDOWNER OF THE ADJUDICATED PROPERTY AS PER LA R.S. 47:2202 (B)

WHEREAS, Louisiana Revised Statute 47:2202 B. states that the governing authority of each political subdivision may allow an adjoining landowner to purchase adjudicated property for any price set by the governing authority without public bidding at a public meeting of the governing authority; provided, that the governing authority determines that the adjoining landowner has maintained the adjudicated property for a period of one year prior to the sale. Such a sale shall be deemed a public sale.

WHEREAS, the St. Landry Parish Government has determined that ***Leroy Randall Jr.*** is the adjoining landowner of adjudicated property and has maintained said adjudicated property for a period of one year or more, and thus, ***Leroy Randall Jr***. may purchase the adjudicated property through a public sale without public bidding.

BE IT ORDAINED BY THE COUNCIL FOR ST. LANDRY PARISH GOVERNMENT that the following adjudicated property shall be sold by public sale to ***Leroy Randall Jr.***, an adjoining land owner to the adjudicated property who maintained said adjudicated property for one year or more, without public bidding, for a price set by St. Landry Parish Government, as per LA R.S. 47:2202 B., and said adjudicated property is described as follows:

1 LOT 31 SMITH ADD BEING PORTION OF A LARGER 13.56 AC TRACT IN SEC 23 T-3S-R-4E N LOT 32 S LOT 30 NE COOK ST SE FELTON 749786 (V-32-703) 1141827 1244192

This adjudicated property bearing parcel number **0402457700** in the St. Landry Parish land records, which adjoins the property bearing parcel number **0402451515**.

STATE OF LOUISIANA
ST. LANDRY PARISH GOVERNMENT
ORDINANCE NO. 2026-027
(Sponsored by: Councilman Timmy Lejeune)

AN ORDINANCE TO SELL ADJUDICATED PROPERTY BEARING PARCEL NUMBER 0101772480 TO AN ADJOINING LANDOWNER OF THE ADJUDICATED PROPERTY AS PER LA R.S. 47:2202 (B)

WHEREAS, Louisiana Revised Statute 47:2202 B. states that the governing authority of each political subdivision may allow an adjoining landowner to purchase adjudicated property for any price set by the governing authority without public bidding at a public meeting of the governing authority; provided, that the governing authority determines that the adjoining landowner has maintained the adjudicated property for a period of one year prior to the sale. Such a sale shall be deemed a public sale.

WHEREAS, the St. Landry Parish Government has determined that ***Christian Bryant*** is the adjoining landowner of adjudicated property and has maintained said adjudicated property for a period of one year or more, and thus, ***Christian Bryant*** may purchase the adjudicated property through a public sale without public bidding.

BE IT ORDAINED BY THE COUNCIL FOR ST. LANDRY PARISH GOVERNMENT that the following adjudicated property shall be sold by public sale to ***Christian Bryant***, an adjoining land owner to the adjudicated property who maintained said adjudicated property for one year or more, without public bidding, for a price set by St. Landry Parish Government, as per LA R.S. 47:2202 B., and said adjudicated property is described as follows:

Property Description
1 LOT 50 (50 X 100) VINCENT BOAGNI ESTATE PLAT N LOT 49 S BLOCH ST E LOT 51 W LOTS 45 & 46 FRONTING 50' ON BLOCH ST 1006451
This adjudicated property bearing parcel number 0101772480 in the St. Landry Parish land records, which adjoins the property bearing parcel number 0102563800.

ST. LANDRY PARISH GOVERNMENT
ORDINANCE NO. 2026-028
(Sponsored by: Councilwoman Mildred Thierry)

AN ORDINANCE TO SELL THE FOLLOWING 32 PROPERTIES LISTED ON THIS ORDINANCE THAT HAVE BEEN ADJUDICATED TO ST. LANDRY PARISH GOVERNMENT

WHEREAS, Louisiana Revised Statutes 47:2201, 47:2202, 47:2203 and 47:2204 provide that a political subdivision may provide by ordinance for the sale of adjudicated property at a public sale.

WHEREAS, the St. Landry Parish Government shall offer for sale the following adjudicated properties with a minimum bid of $500.00 and/or any specified amount due to St. Landry Parish Government in reference to any liens, judgments, mortgages, and/or encumbrances that may be on each adjudicated property as follows.

BE IT ORDAINED BY THE COUNCIL FOR ST. LANDRY PARISH GOVERNMENT that the following adjudicated properties shall be offered for sale at public sale and there shall be a minimum bid of $500.00 and/or any specified amount due to St. Landry Parish Government in reference to any liens, judgments, mortgages, and/or encumbrances that may be on each of the following adjudicated properties:

Adjudicated Properties

Item	Parcel	Ward	Physical Address	Property Owner	Starting Bid	Legal Description and References
01	8602770918	WD-6-OUT	LOT #5 - SOILEAU RD	TROY BREWER	$500.00	1 LOT 5 (80X160) IN SEC 39 T-6S R-1E 761738 (O-33-291) 857552 (TAX 12-949)
02	8602770940	WD-6-EUN	S. ST. GEORGE ST	LEOLA ASHLEY	$500.00	1 LOT 10 (50X142) BLK 10 NACOL & BOUTTE ADD 660362 (T-23-557) 892087 (TAX 13-1046)
03	0402289800	WD-4-OUT	128 FOSTER LN	CANDI DAWN HARPER, ETALS	$500.00	1 LOT IMP N ST LOWREY S FOSTER E REED W FISHER 826700 (U-36-91) 1244192
04	0402335500	WD-4-OUT	JOHN RD	ROBERT CLIFTON BRACKINS	$500.00	1 LOT (150X75) IMP N S GIN E CHURCH ST W MORROW IN SEC 5 T-3S R-4E 540373-A (A-17-53) 1244192
05	0402457700	WD-4-OUT	121 COOK RD	LAWRENCE RICARD	$500.00	1 LOT 31 SMITH ADD BEING PORTION OF A LARGER 13.56 AC TRACT IN SEC 23 T-3S R-4E N LOT 32 S LOT 30 NE COOK ST SE FELTON 749786 (V-32-703) 1141827 1244192
06	0103352600	WD-1-OPL	1302 TRUMAN STREET	PEGGY SUE VORIES	$500.00	1 LOT 1 (50X103) BLK J PAM MELANCON ADD N TRUMAN ST S BALLARDS LN E BALLARD LN W GABRIEL ST 881584 (Y-38-391)
07	0102997100	WD-1-OPL	MONTREAL (Part of Lot 3 & 4)	PETER SINEGAL	$500.00	1 LOT PART LOTS 3 (19X103) & 4 (17X103) BLK 22 LAWLER & CALDWELL ADD 879826 (X-38-201)
08	0102099000	WD-1-OPL	907 EMMA ST	NELI MANUEL	$500.00	1 LOT 2 (50X70) BLK 12 MARY BURR ADD N CASTILLE S & E GARRET W EMMA ST 1220547
09	0102079000	WD-1-OPL	1230 W. SOUTH STREET	LEMENIA LEMON	$500.00	1 LOT 16 (50X70) BLK 1 MARY BURR ADD

Item	Parcel	Ward	Physical Address	Property Owner	Starting Bid	Legal Description and References
10	0102042500	WD-1-OPL	TBD/ PUJO AVE	WALTER LEE	$500.00	1 LOT 3 (50X150) & W 16 2/3' LOT 4 (16 2/3X150) BLK 11 COLO SOU ADD 649009 (D-23-129)
11	0101716100	WD-1-OPL	TBD/ PULFORD ST	JOSEPH JOHNSON, ETALS	$500.00	2 LOTS 48 49 (50X300 EACH) PLANTERS SUB DIV N CORPORATION LINE OF OPELOUSAS S PULFORD ST E LOT 50 W LOT 47 FRONTING 100' ON PULFORD ST 804785 (U-35-220)
12	0101040000	WD-1-OPL	924 HARPER STREET	ALMA DURIO	$500.00	1 LOT (50X100) N WALLIOR S WALLIOR E ADAMS W DURIO WALLIOR SUB DIV; 1 LOT (50X100) OF PLAT REMY WALLIOR 223887
13	0100726090	WD-1-OPL	734 W. GROLEE STREET	ARTHUR HARRIS	$500.00	1 LOT 26 (53.3X120) (IRREGULAR IN SHAPE) HOMESTEAD SUB DIV N LOTS 18 & 19 S GROLEE ST E T & P RAILROAD W LOT 25 FRONTING 53.3' ON GROLEE ST 991346 (L-43-749)
14	8104190000	WD-1-OUT	AUDREY STREET (LOT 52)	CLARENCE CLARK	$500.00	1 LOT 52 (50X105) PRESTON STELLY SUB DIV 328242 967422 (K-42-54)
15	8101790090	WD-1-OPL	1048 HARPER STREET	JAMES JOUBERT	$11,420.00	1 LOT (50X100) N S E W WALLIOR 907734 (TAX 15-3) (LOT 14 BLK 10 HARPER ST
16	8102730500	WD-1-OPL	1052 HARPER STREET	ROBERT RICHARD & WIFE	$11,420.00	1 LOT (50X100) N E WALLIOR S JACKSON W DEJEAN 238396 (G-8-490) (LOT 18 BLK 10 HARPER ST
17	0601683500	WD-6-EUN	111 PRAIRIE AVE	MARISSA FRUGE	$5,400.00	1 LOT 5 (50X150) BLK 21 HAAS ADD FRONTING 50' ON PRAIRIE AVE 1165159

Item	Parcel	Ward	Physical Address	Property Owner	Starting Bid	Legal Description and References
18	8102326075	WD-1-OPL	619 HALL STREET	RISMAN JENKINS, III	$2,672.00	1 LOT 7 (51X150) BLK 2 OAK PARK ADD N HALL ST S LOT 18 BLK 2 E LOT 6 BLK 2 W LOT 8 BLK 2 FRONTING 51' ON HALL ST 953986 (R-41-438) 1001477
19	8601236500	WD-6-EUN	750 E. MAPLE STREET	LEE JOHN & HELEN REED	$500.00	CITY OF EUNICE. 1 LOT 50' FRONT ON MAPLE AVE BY A DEPTH OF 150' RUNNING N BETWEEN PARALLEL LINES 1106581
20	0601972500F	WD-6-EUN	1651 SCOTT STREET	CHRISTOPHER BROWN	$500.00	1 LOT 14 (65X120) BLK D GLENDALE WEST SUBDIV N SCOTT ST S MISSOUIR PACIFIC RR E LOT 15 W LOT 13 FRONTING 65' ON SCOTT ST IN SECS 25 & 26 T-6S R-1W 968628 (L-42-799) PLAT
21	8601148975	WD-6-EUN	130 DULLES STREET	JOSEPH JOHNSON JR	$500.00	1 LOT S 80' OF LOT 1 & 2 (50X80 EACH) BLK C ELOI GUILLORY SUBDIV N FRUGE S PUBLIC ALLEY E PART OF LOT 3 W DULLES ST FRONTING 80' ON DULLES ST 852754 (W-37-451)
22	8601252150	WD-6-EUN	450 MCARTHUR ST	JOSEPH & GENORA LAWRENCE	$500.00	2 LOTS 4 & 5 (50X145 EACH) BLK E MAPLE ADD (450 MC ARTHUR ST) 909022 (T-39-811)
23	8601410100	WD-6-EUN	660 N. 4TH STREET	MICHAEL BRENNEN MANUEL	$500.00	1 LOT 1 (44X142) BLK 8 BACCI ADD FRONTING 44' ON N 4TH ST 1056328
24	8601660200	WD-6-EUN	640 FARIS AVE	MAXINE GUILLORY, ETALS	$500.00	1 LOT 11 (50X142) BLK 11 N AND B ADD 959712 (Z-41-636) 973105 (R-42-163) 1065065

Item	Parcel	Ward	Physical Address	Property Owner	Starting Bid	Legal Description and References
25	8601761500	WD-6-EUN	241 JULIA STREET	JAMES BELLARD & LOLA PITRE	$500.00	1 LOT 19 BROWN ADD N LOT 18 S JULIA ST E PUBLIC ALLEY W JULIA ST FRONTING 159.7' ON JULIA ST 1052169
26	0100020800	WD-1-OPL	510 S. OAK STREET	EVELENA AGGISON	$719.52	CITY OF OPELOUSAS. 1 LOT (50X100) N GIRON S MARTIN E OAK ST W MARTIN FRONTING 50' ON OAK ST 866755 (M-38-37) (LOT 4 BLK 5 S OAK ST
27	0100107500	WD-1-OPL	1015 RICE LANE	CRAIG BLAIR BATISTE	$554.79	1 LOT 9 (50X100) BEN STRICKNEY ADD 1153362
28	0100162800	WD-1-OPL	723 HALL STREET	DARREL ANTHONY BABINO	$540.55	1 LOT 30 (50X100) BERNICE LASTRAPES SUB DIV FRONTING 50' ON TENNIS ST 744225 (N-32-190) (MH 1979 HOMMETTE 14X80 VIN 03530636M); 1 LOT 29 (50X100) BERNICE LASTRAPES SUB DIV FRONTING 50' ON TENNIS ST 851091 (U-37-785) * *
29	0100515500	WD-1-OPL	831 W. HIRAM STREET	GUSTAVIA THIERRY CAMERON	$500.00	1 LOT BEING THE EAST PART OF LOT 24 (TRIANGULAR IN SHAPE) (70X30) MARY BURR ADD 366588 (S-10-492)
30	0102441500	WD-1-OPL	105 S. RAILROAD AVE	SHIRLEY JO NORRIS	$500.00	1 LOT (90X47) N BELLEVUE ST S BAGESSE E H & B HOMEBUILDERS W RAILROAD AVE 668916 (E-24-301) (LOT 1 BLK 1 S RAILROAD AVE
31	0102488500	WD-1-OPL	PLAISANCE STREET	NARCISSE PAIN	$500.00	1 LOT 2 N S LEWIS E PLAISANCE ST W BY TESSON FRONTING 46.5' ON PLAISANCE ST 695900 (T-25-253)

Item	Parcel	Ward	Physical Address	Property Owner	Starting Bid	Legal Description and References
32	0101236000	WD-1-OPL	518 CONGRESS STREET	DAVID FORSYTHE	$503.14	1 LOT (50X90) N SANDOZ ST S BROWN E CARRIERE W DEJEAN FRONTING 50' ON CONGRESS ST 538867 (W-16-552) (LOT 2 BLK 5 CONGRESS ST

XI. RESOLUTIONS TO BE ADOPTED:

Resolution No. 012-2026

RESOLUTION OF THE ST. LANDRY PARISH GOVERNMENT ADOPTING CERTAIN POLICIES AND PROCEDURES FOR THE LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (LCDBG) 2026 PUBLIC FACILITIES PROGRAM – PLAISANCE WATER SYSTEM PROJECT

WHEREAS, the St. Landry Parish Government previously adopted certain policies and procedures in connection with the administration of the 2025 Louisiana Community Development Block Grant (LCDBG) Clearance Program Grant and the Community Development Block Grant – Disaster Recovery (CDBG-DR) Louisiana Watershed Initiative (LWI) Program Grant; and

WHEREAS, the St. Landry Parish Government has determined that these policies and procedures remain current, appropriate, and consistent with applicable federal and state requirements governing Community Development Block Grant-funded activities; and

WHEREAS, the St. Landry Parish Government desires to formally adopt and utilize these policies and procedures for the administration of the LCDBG 2026 Public Facilities Grant for the Plaisance Water System Project.

NOW, THEREFORE, BE IT RESOLVED by the St. Landry Parish Government that the following policies and procedures are hereby adopted and shall govern the administration of the LCDBG 2026 Public Facilities Grant for the Plaisance Water System Project:

Section 504 Communication Policy;
Grievance Procedure;
Residential Antidisplacement and Relocation Assistance Plan; and
Procurement Policy.

BE IT FURTHER RESOLVED that Ms. Candace Leday is hereby designated to serve as the Section 504 Coordinator and Fair Housing Coordinator for the St. Landry Parish Government for purposes of the LCDBG 2026 Public Facilities Grant, as well as other active LCDBG & CDBG-DR Grants.

The contact information for the Section 504 and Fair Housing Coordinator is as follows:

Candace Leday
Section 504 and Fair Housing Coordinator
St. Landry Parish Government
Phone: (337) 948-3688

BE IT FURTHER RESOLVED that the Parish President and all appropriate Parish officials are authorized to implement and administer these policies and procedures and to take all actions necessary to ensure compliance with applicable federal, state, and program requirements associated with the LCDBG 2026 Public Facilities Grant.

XII. COMMITTEE MINUTES:

ST. LANDRY PARISH COUNCIL
SPECIAL MEETING
TUESDAY, JULY 21, 2026 @ 5:30 p.m.
OLD CITY MARKET, 131 W. BELLEVUE ST.
OPELOUSAS, LA

MINUTES

I. This meeting was called to order by Chairman Wayne Ardoin.

II. The Pledge of Allegiance and Invocation was said by Councilman Alvin Stelly.

III. **Roll Call: PRESENT**: Jody White, Nancy Carriere, Mildred Thierry, Harold Taylor, Alvin Stelly, Timmy Lejeune, Jimmie Edwards and Ernest Blanchard. **Ex Officio**: Wayne Ardoin. **ABSENT**: Faltery Jolivette, Ken Marks, Vivian Olivier and Dexter Brown.

IV. PUBLIC COMMENT:

Chairman Wayne Ardoin stated, "Is there anyone in the audience that would like to speak? I will move to item No. 5 which is Item for discussion."

V. ITEMS FOR DISCUSSION:

1. Discuss 2025 Audit Report with Steve Moosa of Darnall Sikes & Frederick.

Chairman Wayne Ardoin stated, *"*Mr. Moosa I have noticed that you are present so now do you want to give us what you have?"

Mr. Steve Moosa, Auditor stated, "Good evening. You all should have a copy of the Audit Report with you. This is for the calendar year of December 31, 2025. I would like to go through it with you all. We went over it with management and we have provided it to the Legislative Auditors and we are here to present it so the council members can be aware of your financial situation and the operations from last year for the Parish Government. If you all want to turn to page No. 1 in the report I will just go over this, it is the Auditor's Opinion Letter. It describes that we are giving an Unmodified Opinion in the third paragraph on these financial statements for the year ending December 31st, 2025 in material respects for the primary government. On page No. 2 it goes into your financial statement is the primary government and a few of the component units but Parish Government is responsible for over two dozen component units within the parish. Since those component units are not include in your report it is not giving a complete picture of the whole parish in essence that you are responsible for so that would be an Compressive Annual Financial Report which is not done usually for governments of your size so it is normal for you to go through with just having a Primary Government Audit. As you go further there is the responsibilities of management to maintain internal control to prepare these financial statements to review them and take responsibility. Our responsibility as auditors is to provide reasonable assurance that these financial statement are free from material misstatements and we are issuing a report that include our opinions on these financial statements. We do not give absolute assurance because we are looking at material matters within the financial statements and we are looking at a high level. You can see the bullet points at the bottom of page 2 and on to page 3 which are matters that we look at as we conduct our audit. I just wanted to go over the overview of the auditor's opinion. If you would turn to page 11 and page 12 you will find the Balance Sheet for Parish Government at the fund level. You can see from the left side the General Fund, Road and Bridge, Health Unit all the way across, Road District Construction Fund and Road District sinking fund and to the far right we have the total Governmental Funds, the assets and liability of the Parish Government. On the tops of the page it shows the Parish Government have about 17.9 Million dollars in total assets. That includes cash, receivables and inter-fund activity. If I exclude the inter-fund balance of 6 million dollars your total asses of the parish is 11.6 million dollars which is comprised of receivables of 9 million dollars and cash in the bank of about 2 million dollars and some of that is restricted for purpose of retirement and bond payments and so forth. The liabilities of the parish as of December 31st, 2025 is 13.9 million dollars but if we back out the inter-fund activity that takes out 6.3 million dollars. Your liabilities are 7.5 million dollars and that is majority. Accounts Payable of 4 million dollars, Notes Payable of 2.9 million dollars and that is the significant items with payables. It is an increase from the prior year of about 2 million dollars and that is your Anticipated Revenue Bond. Your Notes Payable was increased and that has contributed to additional assets with equipment and so forth acquired during the year. With the increase of liabilities and assets being about flat from last year you ended up with a reduction in your fund balances. You will see the Fund Balance total is 3.9 million dollars for the total government and that is actually down from about 6 million dollars last year. We have certain funds, the General Fund, Road and Bridge Fund and going across at the bottom you will see the Deficit Fund Balances as of December 31st, 2025. Some of those are carry-overs from the prior year. The General Fund went from a Positive Fund Balance to a Negative in the current year because of the expenditures. We will look at that on pages 14 and 15. On pages 14 and 15 it reflects the various funds that the parish government is responsible for. To the right on the top half of the page is the revenue where money is coming into the parish. The Total Revenue is 40 million dollars this past year. You received about 10 million dollars in Federal Grants, 9.2 million dollars to be exact. You received about 3 million dollars in state grants so right there is about 12 million dollars of the revenue. Your other major revenue source is the sales tax just under 11 million dollars and the Ad Valorem Property Tax at 6.4 million dollars. You also received the Racino Slot Tax which is 2.5 million dollars for the year as well. All of the revenue sources were in line from the year before except for the Federal Grants which were about 9 million dollars which there were about 7.8 million dollars the year before so there was an increase of 1 million dollars. The state grants are 3.1 million dollars and the prior year was 2.2 million dollars. Your State Grants and your Federal Grant this past year did increase that the parish received. We saw a decrease in the use of money in other revenues as you can see about 2.8 million dollars but overall revenues were about the same as last year. We just saw an increase in Grant Revenue and a Decrease in some Special Revenue, one time sources. The expenditures for the Parish Government as a whole totaled 44.8 million dollars and 11.4 million dollars was for the General Government Operations overall and that is about one-half million dollar increase from the year before. In Public Safety you spent 3 million dollars, Public Work 8.5 million dollars and 2.5 million dollars on Health and Welfare. You had your educational cost which is the WIOA Program with 3.9 million dollars. In Capital Outlay we totaled 8.7 million dollars in the current fiscal year and that was up 4.5 million dollars from the year before. That was paid for with some of the Note Payment Revenue Anticipation Bond that I had showed you all on the liabilities that was increased. In the Debt Service Payments during the year total principal of 5.2 million dollars and interest of 1 million dollars, about 6.1 million dollars in total and that is not what we paid the previous year in Debt Services and that is in line with the bond payments that are required to be made during the year. That is how we get to the 44.8 million dollars spent during this past year. It shows that we spent 4.5 million dollars more than we took in in the revenue. So you will see in the other Financing Source Bond Proceeds 2 million dollars which help to offset that but we were still left with a 2.5 million dollar shortfall overall. The parish did have Fund Balance of 6.5 million dollars as a whole and it is left at just under 4 million dollars at year end. As we look at individual funds the General Fund had a beginning fund balance of 500 thousand dollars and spent 2.1 million dollars in access of revenue taken in during the year. It ended up with a 1.6 million dollars short fall."

Councilman Harold Taylor questioned, "Are you saying that we had a negative 1.6 million dollars in the General Fund?"

Mr. Steve Moosa, Auditor stated, "As of December 31st, 2025, yes. Again in the Road and Bridge Fund it started the year with 184 thousand dollar shortfall and ended the year 874 thousand dollar shortfall as far as deficit fund balance."

Councilman Harold Taylor stated, "That 874 thousand dollars was in the Road and Bridge? Is that correct?"

Mr. Steve Moosa, Auditor stated, "At year end."

Councilman Harold Taylor stated, "874 thousand dollars is the deficit in airport maintenance is that correct?"

Mr. Steve Moosa, Auditor stated, "That is correct."

Councilman Harold Taylor questioned, "Are there any others on here that is a shortfall?"

Mr. Steve Moosa, Auditor stated, "These are your major funds and the other Governmental Funds are in the back here. Your Ag Arena had a 2 thousand dollar shortfall which is a carryover. The Community Action Agency had a small deficit fund balance as well. That is what we get for the financial side. The notes to the financial runs from page 18 to page 50. I will jump to a few."

Councilman Harold Taylor questioned, "What page?"

Mr. Steve Moosa, Auditor stated, "The notes to the financials are on page 18 through page 50. It just gives an accounting policy and procedures. I will jump to Accounts Receivable which is on page 31. That is note 3. As of December 31st, 2025 I mentioned one of your assets was Accounts Receivable at 9.3 million dollars. So note 3 just breaks down what is in your receivables as of yearend. Your Ad Valorem Taxes are assessed in December and they are collected usually by March. Most of it comes in by March and that was 6.3 million dollars at year end. Your Sales Tax Revenue is over 1 million dollars that were due as December 31st, 2025 collected after yearend. You had some Intergovernmental Grant Revenues. Federal had 1.1 million dollars and State 100 thousand dollars and other receivables of 685 thousand dollars. The receivables is what is supporting your Revenue Anticipated Notes that you had for the year. At year end it was 2.1 million dollars. That is what those receivables are pledged to. I will go over the play back on those notes. On the next page, Note 5, Property Taxes, this is just Millages of the parish. Just to give you an idea the Parish Primary Government have 51.5 mills, the Parish Wide Tax for incorporated areas and unincorporated areas. You have your health unit maintenance millage, jail maintenance millage and in the road districts you have several that have their own millage as well with an overall of 51-½ mills for the parish."

Chairman Wayne Ardoin questioned, "On that second column you have District Taxes. Road District Taxes No. 12 of Ward 2 Maintenance. You have No. 1 of Ward 3 Maintenance. Are those still in existence? We don't have any road taxes that are collected. We had 1 in District 2 where Ms. Nancy represents and you one in the Washington area. Are they collecting any money? Do they have any money that is still left in those funds that were not expended?"

Mr. Steve Moosa, Auditor stated, "There are some funds left in those. Those are disclosed in the back of this report."

Chairman Wayne Ardoin questioned, "Are you going to have them later on in the report?"

Mr. Steve Moosa, Auditor stated, "Yes. What we saw in the front of the financials are major funds. They have to represent 10 % or more of your total revenue or expenses. Anything less than that it is shown in the back. I will show you all that as we get through the report."

Chairman Wayne Ardoin stated, "I just wanted to ask that. I know there are three of them that are in existence right now that are still collecting and active. That is in Ms. Vivian's District, Mr. Alvin's District and my district."

Mr. Steve Moosa, Auditor stated, "They are being accounted for. On page 37, Note 9. This is just the outstanding long term debt of the parish. At the bottom of the page it gives you a breakdown of the funds that are outstanding. You have the Revenue Bond, there are two of them for equipment, both A and B for 2025. You have 1.8 million dollars total and those are basically a 7 year pay back period at 5% interest. We have some older bonds that are outstanding from prior years. The Taxable Revenue Bond of 2020 matures in 2030. It has 700 thousand dollars outstanding at year end. The Sales Tax Revenue Bond of 2014, the Road Improvement Bond that was issued in 2014 matures in 2029. It has an outstanding balance on 20.8 million dollars at year end. It started at 62.5 million dollars and that bond is 66% paid off and 2/3 of it have not been down and they have about 4 years left to be paid off. The total Bonds paid off by the parish is 23.4 million dollars and that is consistent with the year before at 23.4 million dollars also. As you pay down The State Revenue Bond of 2014 we incurred the two revenue bonds of 2025. On Page 38 it just give you a 5 year debt service payments from 2026 to 2030 and then 5 year increments after. The Revenue Bonds of 2014 will be paid off in 2029 as I mentioned previously. The 2020 Revenue Bonds will be paid off in 2030 and your equipment bonds were issued this past year and they are due to be paid off in 2032. On pages 52 to 58 are your budget reports for the General Fund, Road and Bridge and the Airport. Those are required disclosures. We did have some discrepancies where the revenue and the expenses were greater than the 5% variance so we will have a finding on that. Starting on page 63, Non Major Governmental Funds and on page 64 it describes the other special revenue funds that is under the control of the Parish Government that have been set up. From Jail Maintenance to Road District Maintenance Fund, Mr. Wayne you were asking about those, the Coroner's Operational Fund, Community Action Fund and so forth. I will jump to page 67 and pages 68. This is the revenue and expenses that we have received during the 12 month period on the calendar year of 2025. As I mentioned earlier two of the funds had deficit fund balances carried forward from the previous year which is: The Community Action Fund and The Ag Arena Fund."

Councilman Harold Taylor questioned, "On page 67, The Community Action Agency, they had a deficit of 172 thousand dollars in 2025, is that correct?"

Mr. Steve Moosa, Auditor stated, "That was the beginning of the year, the 172 thousand dollars.

Councilman Harold Taylor stated, "I understand in the net is was 271 thousand dollars and the Intergovernmental Revenue is 27 hundred dollars."

Mr. Steve Moosa, Auditor stated, "Community Action have Federal Grant Dollars coming in for those programs. Some of it could be timing difference when the grant money is coming in or it just needs the support."

Councilman Harold Taylor stated, "Let's go back to Jail Maintenance. We had a beginning balance of 300 thousand dollars and the ending balance of 182 thousand dollars. Whatever reserve we had we have reduced it substantially."

Mr. Steve Moosa, Auditor stated, "On that fund you can see it was reduced by 118 thousand dollars in the current year. On page 69 and page 70 are the Road Districts as mentioned earlier that have Millages. On page 69 and Page 70 are the assets, the case and the receivables in those road district available along with their liabilities and the fund balances. On page 71 and Page 72 are the revenue and the expenses earned during the year."

Chairman Wayne Ardoin stated, "Let's go back to these Road Districts. Mr. Alvin have Road District 12 Ward 2. Am I correct Mr. Alvin?

Councilman Alvin Stelly stated, "No, District 3 Ward 1."

Chairman Wayne Ardoin questioned, "What is his Fund Balance Mr. Moosa?"

Mr. Steve Moosa, Auditor stated, "It is about $750 thousand dollars."

Chairman Wayne Ardoin stated, "750. That is what suppose to be in that road district at this time."

Mr. Steve Moosa, Auditor stated, "Yes, 750, that is right, yes it is."

Chairman Wayne Ardoin questioned, "What about 1 of 11-A?"

Mr. Steve Moosa, Auditor stated, "1 of 11-A is 760 thousand dollars."

Chairman Wayne Ardoin stated, "760, okay, the other one which is Ms. Vivian's?"

Mr. Steve Moosa, Auditor stated, "Is that Road 2 of 11-A?"

Chairman Wayne Ardoin stated, "Apparently it would be it. We only have three of them that are active."

Mr. Steve Moosa, Auditor stated, *"*That is 1 of 11-A and 12 of Ward 2 and that one have 258 thousand dollars."

Chairman Wayne Ardoin stated, "258, okay. Thank you Sir."

Mr. Steve Moosa, Auditor stated, "As we continue through your report you do have some component units on page 74 and page 75 that are included in your report. The parish have about 2-3 dozen component units in the parish but you have 4 of them that would like to have their information included with yours and that is the: Tourist Commission, The Criminal Court, The Registrar of Voters and Fire District No. 6. These are just some of the component units and their activity. Their revenue expenses are on page 77 and page 78. I will jump to what we call Internal Control Compliance and Other Grant Information. There are items as we do the Financial Audit. On page 84 is our Auditors Report on Internal Controls Related to Financial Reporting on Compliance and other matters. Anything that my come to our attention as we conduct the audit we bring it up here. For Internal Control we have one finding and I will show you that in a second. If you turn to page 85 we look at compliance matters and we had 4 items related to compliance that we wanted to present, we needed to present in the reports. On page 86 is our compliance on major grant program, federal dollars coming in. We denied any findings related to those federal dollar programs. If you will turn to page 91, this is where we will go into the findings of matters to be communicated to the board and for a follow-up. The first item is a Budget Variance. At the bottom of page 91 the state law requires the government agencies to adopt budgets and to amend those budgets if they see that they have a 5% or more variance. We have the General Fund, Road and Bridge and the Airport and a few others and their variances and their revenue verses expanses were greater than 5% the budget to actual so we are bringing that to the attention in the audit report. On page 92 miscoding and inadequate maintenance of accounting records and schedules was a repeat finding from prior year. Again, things are getting better but we are still seeing a lot of adjustments we are having to make as part of the audit and we are communicating that to the management and giving them suggestions on how to implement better procedures to tract and avoid having a lot audit entries during the audit. As you turn to page 93, Notices of Public Hearings, this is relating to the state law requiring 10 days Public Hearing Notice be published ahead of meeting relating to the budget and so forth. For the current fiscal year it ended the amended budget for 2025 was published only 6 days in advance of the meeting so that is why they did not meet the 10 day requirement. It was done a little later, in fact that relates to our fourth finding on page 94, the budget adoption. The Home Rule Charter for the parish states that the budget and the amended budget would be adopted no later than the second to the last regular meeting of the fiscal year, usually that is in November."

Councilman Harold Taylor questioned, "We have to accept it but we are suppose to receive it in September is that correct?"

Mr. Steve Moosa, Auditor stated, "Yes, you receive it ahead of time that is correct and it will be Adopted by November. The budget and the amended budget were actually adopted in February of 2026 after the fiscal year so therefore it was not in line with the November Deadline. The last finding is at the bottom of page 94 deals with the Improper Use of Special Revenue Funds. We are seeing that with the short fall of revenue and the expenditures exceeding revenue some of the monies are being used within funds."

Councilman Harold Taylor stated, "Could you please read the entire 2025-005-Improper Use of Special Revenue Funds, all the way through."

Mr. Steve Moosa, Auditor stated, "Yes, the Improper Use of Special Revenue Funds. Accounting standards recommend that revenue derived from dedicated sales taxes such as those levied in your Road District No. 1 are considered restricted resources when their use is limited by voters enabling legislation and parish ordinances, those are examples. The resource message should be used solely for road related purposes. In that fund and we noted from our Audit Procedure that the Road District Sales Tax Funds were used as a short term loan between the Sales Tax Fund and the General Fund to cover some of the cost in the General Fund. We have notices over the past four years that that balance although it is short term, the balance have increased. It is at 1.8 million dollars so we just need to bring to attention that we need to start making procedures or policies in place to help get that reduced and use those monies just in the sales tax fund and get the General Fund to be self-sufficient."

Councilman Harold Taylor questioned, "Tell me what does that mean? 1.8 million dollars. Does that mean we are in the hole for 1.8 million dollars? Shouldn't we pay it back?"

Mr. Steve Moosa, Auditor stated, "You are going to have to do that."

Councilman Harold Taylor stated, "No, no, we haven't paid it back?"

Mr. Steve Moosa, Auditor stated, "No that is right. This is a cumulative."

Councilman Harold Taylor stated, "Specifically over the past 4 years you all did not catch that sooner?"

Mr. Steve Moosa, Auditor stated, **"**We did."

Councilman Harold Taylor stated, "Why we did not hear about it before now."

Mr. Steve Moosa, Auditor stated, "Because governments are allowed to use funds intermediate for short term. If they pay it back and we have seen where they have paid it back."

Councilman Harold Taylor stated, "So the law allow us to use dedicated tax dollars from the Smooth Ride Home Program to loan to another General Fund or another Fund?"

Mr. Steve Moosa, Auditor stated, "When you look at the policies and the procedures."

Councilman Harold Taylor stated, "Weren't there voter approval saying that you were going to use it to do roads? I am confused. I need you as a professional CPA to give me some understanding here please."

Mr. Steve Moosa, Auditor stated, "It is customary for governments to use money between funds when they know that revenue is coming in shortly. Typically the General Fund is loaning the money to others like Grant Programs and so forth when they wait for grant money to come in. In this case we had the general fund anticipating revenue to come in but those revenues did not come in timely and it has been a couple of years and it has been growing so that is why we are bringing it to your attention so that it is corrected in the near future."

Councilman Harold Taylor stated, "So year one, what was it?"

Mr. Steve Moosa, Auditor stated, "It may have been a couple of hundred thousand dollars."

Councilman Harold Taylor stated, "Year two?"

Mr. Steve Moosa, Auditor stated, "I think it may have gone to a 2 or 3 hundreds of thousands of dollars higher, somewhere near ½ million."

Councilman Harold Taylor stated, "Was any of that ever paid back is that is what you are saying?"

Mr. Steve Moosa, Auditor stated, "Some of it was but it just keep accumulating and it gets larger."

Councilman Harold Taylor stated, "Year three. What were the numbers?"

Mr. Steve Moosa, Auditor stated, "I don't recall maybe about 600 thousand dollars or so."

Councilman Harold Taylor stated, "How did it end up being 1.8 million dollars? I guess if you add all of that together."

Mr. Steve Moosa, Auditor stated, "Part of that yes but also when we looked at the revenue and expenses in the general fund we spent 2 million dollars more than we took in this year. Some of that was grant revenues for the equipment and so forth but we still had a short fall. It is just accumulation. Because it have gotten to this level we felt that we needed to discuss this."

Councilman Harold Taylor stated, "When do we need to pay this back?"

Mr. Steve Moosa, Auditor stated, "The Legislative Auditors are aware of all of this."

Councilman Harold Taylor stated, "Have they been coming to check the books like you said they were? Do you know?"

Mr. Steve Moosa, Auditor stated, "To my knowledge he have been in communication with the Accounting Department, yes. He communicated with me last year, last summer and we provide him a lot of information from last year's audit. He may contact me again this year but from my understanding he has been in communication with your accounting department."

Councilman Harold Taylor stated, "So how much time do we have to pay this back?"

Mr. Steve Moosa, Auditor stated, "That is up to the Legislative Auditors. I am just delivering this information."

Councilman Harold Taylor stated, "We will be hearing from him is that what you are saying?"

Mr. Steve Moosa, Auditor stated, "I think yes, they have been. I want you all to be aware of it because the administration have to make corrections and they will have to come to you for assistance."

Councilman Harold Taylor stated, "So you are saying that 100% of the 1.8 million dollars was from the general fund."

Mr. Steve Moosa, Auditor stated, "That's right, yes."

Chairman Wayne Ardoin questioned "Mr. Moosa, when it was put on the ballot was it placed on the ballot stating that it was going to be only used on building roads in this parish?"

Mr. Steve Moosa, Auditor stated, "That is right."

Chairman Wayne Ardoin questioned, "Why didn't you as our auditor come to St. Landry Parish Council and say we are going to take some money out of that Road District No. 1 and use it elsewhere? I am just asking that question. You are the auditing firm right?"

Mr. Steve Moosa, Auditor stated, "Yes, I am the auditor. I come in and we analyze your books and we report to you."

Chairman Wayne Ardoin stated, "Over a four year period. I am asking because of that fund it is suppose to be used only for building roads in St. Landry parish, not to be loaned out to anybody. Am I correct by saying that?"

Mr. Steve Moosa, Auditor stated, "I will let the legal counsel determine that. You are saying loaned out but it is not a loan to any other agencies or entities. It is within the organization. We will go back to I guess 30 years ago, at least, the Health Unit had some money and it was being used in the General Fund."

Chairman Wayne Ardoin stated, "Some people got into some trouble with it and some people left because they got caught. I remember some of those people."

Mr. Steve Moosa, Auditor stated, "The Legislative Auditors are working with you all. They are aware of this and they have been looking financials over the last 12 months. So they are working with you all."

Councilman Harold Taylor questioned, "I can't get my hand around this Mr. Moosa. You knew four years ago that we had a problem but you never told us. You knew on year two we had a bigger problem and we did not pay the first one back. I have a problem. You all need to communicate with this council a little bit more. I have never heard of stuff like this in my entire life."

Mr. Steve Moosa, Auditor stated, "Mr. Harold, I have meet with the council every year on an individual level. We have always talked about this stuff, it is to the level. My audit report tells you at the material level that when things get material we need to start addressing it. So that is why I am bringing it to your attention. I did not want it to continue so it is present, you are aware of it so as a parish council let's work together to get this corrected."

Councilwoman Nancy Carriere questioned, "Since we are playing catch up, I always feel we need to keep up so we won't have to catch up but since we are catching up now do you anticipate the way that we are going because the tax needs to be renewed in 2029, am I correct?"

Mr. Steve Moosa, Auditor stated, "That is right."

Councilwoman Nancy Carriere stated, "Will we be caught up in time? Or will we be trying to keep up?"

Mr. Steve Moosa, Auditor stated, "I can't tell you that. I think that it is possible for you all to catch it up but things will have to change. There are some promising revenue sources. All of your expenditures in the General fund which is about 10 million dollars you are spending 4.5 million dollars on what we call Mandated Expenses. The Parish Government doesn't just take care of roads they take care of the DA'S Office, the Sheriff Office, the Jail, the Clerk of Court and the Main Buildings. There are a lot of responsibilities on the parish and they call this Mandated Expenses and you will have to pay those expenses. When those laws were passed in my opinion back over 50 years ago those agencies did not have your own revenue sources. Some of those agencies had their own revenue sources now and it is not coming to you. So the revenues are not available to the parish government but yet some of these other agencies have surplus that I reported to you all last year and we also let the Legislative Auditors know so mandated expenses are out of control with the state level and it has to change up there. There is a lot of revenue coming through this parish that you are not getting a piece of."

Councilman Harold Taylor stated, "We have an obligation to balance our budget and there are no excuses if we don't. Would you agree with that?"

Mr. Steve Moosa, Auditor stated, "You will need to balance your budget, yes."

Chairman Wayne Ardoin questioned, "Mr. Moosa. We have a bad situation in St. Landry Parish with the closing of schools. We are going to try and renew this road tax. Mr. Brown is not here tonight and he could not renew his road tax in his district so that is another one that have fallen. Where is he going to get his revenue sources to asphalt the roads in his district or to keep up the roads in his district? In Road District 1 of 11-A, I represent in District 9 I had to bring it up twice for it to pass. People are losing trust because of transparency. I blame you all because of the transparency about this right here with this Road District No. 1. You all should have brought it to our attention before."

Mr. Steve Moosa, Auditor stated, "I disagree with that comment."

Chairman Wayne Ardoin stated, "I am just saying to you, you are hear and I am just telling you the way that I feel about."

Mr. Steve Moosa, Auditor stated, "I disagree but okay."

Councilwoman Mildred Thierry stated, "My concern is this: Now that seemingly that the areas of weakness have been identified are there any possible solutions that are provided to correct these areas of weaknesses? We are focusing on the problem now we need to think of a possible solution. Is there anything that is offered in a suggestion form of a possible solution of these areas of weakness?"

Mr. Steve Moosa, Auditor stated, "The weaknesses: We just need to monitor the budget and get a tighter grip on it and make sure the funds are put back in the place where they need to be. Where are you going to get the additional revenue? There are opportunities out there but it is an ongoing battle to get those revenues in to the parish. There may be some cuts that need to be made on the expense side to offset so you are not continuing to spend those monies. It is possible to correct it and that is why we are here. The parish is still strong and it is our job to report and we are reporting to you all now. The tough part is to get things in the right order. It take a whole village to work together here."

Councilwoman Nancy Carriere stated, "Can we be assured that we are going to be able to solve this problem in your opinion and the solutions that you are bringing forward to manage our budget and make any cuts? How much are a deficit are we in at this time?"

Mr. Steve Moosa, Auditor stated, "Well your General Fund has about a 1.5 million dollar deficit. Which references about 20% of your revenue in one year. The question is this: Do you have to eliminate all in one year? You could do it over two years so that is a 10%."

Councilwoman Nancy Carriere stated, "My only concern is this: We only have 1 to 2 years at the most before this tax needs to come up again. What do we have in our Smooth Ride Home Fund?"

Mr. Steve Moosa, Auditor stated, "You have funds in there. Your citizens of the parish are seeing what roads are being taken care of and they know that it was a great accomplishment. It will need to continue. It is just one of those revenue sources and it depends on how they want to address it, what taxes they want to give up for their roads for safety and so forth. That is between the communications between the council to their constituents in getting the word out."

Chairman Wayne Ardoin stated, "Okay, let's go back over your Road Taxing Districts, just the three of them. In Mr. Alvin's District, Mr. Alvin, what is the name of yours?"

Councilman Alvin Stelly stated, "District 3 of Ward 1. How much was it?"

Mr. Steve Moosa, Auditor stated, "The Fund Balance is 750 thousand dollars."

Councilman Alvin Stelly stated, "750. Okay, thank you."

Councilman Harold Taylor questioned, "I have a question. Okay 1.6 million dollars for the General Fund and 1.8 in some other fund?"

Mr. Steve Moosa, Auditor stated, "No. The General Fund have a Deficit Fund Balance of 1.6 million dollars. Part of that is to borrow the money short term from the Sales Tax Fund."

Councilman Harold Taylor stated, "Wait a minute. How do we get to 1.8 million dollars and we only owe 1.6 million dollars?"

Mr. Steve Moosa, Auditor stated, "They are not directly related to each other. One does not directly relate to the other one. The deficit Fund Balance doesn't directly relate to the amount borrowed from the other fund. The Fund Balance is cumulative. It has been over a few years in that direction. A revenue source may come in and cut the cost and the due funds from the balance sheet side is an accounting entry and those monies will have to be moved back as well."

Councilwoman Nancy Carriere questioned, "Do you see us having to go back to the Bond Commission this year to borrow money?"

Mr. Steve Moosa, Auditor stated, "I don't know. Again, you are half way through this fiscal year and you will probably get an update. I am not sure of what new revenue sources have come in or one time grants and so forth but this is as of December 31st, 2025 and we are 6 months into the New Year."

Councilwoman Nancy Carriere stated, "Okay, thank you."

Councilman Timmy Lejeune questioned, "I actually have a question for Mr. Bellard. Mr. Bellard now that you are aware of what is going on and Mr. Moosa I am sure that you have spoken to him, do you have a plan to fix this?"

Parish President Jessie Bellard stated, "Oh yes. You all are not going to like it but we have a plan."

Councilman Timmy Lejeune questioned, "Okay, you think you will be giving us that plan soon? Like revealing that to us so we will know what is going on for the next step?"

Parish President Jessie Bellard stated, "Yes, I will get with you all like we normally do, we have a plan. It is not going to be something that people are going to like to see. Since we cannot control what other people spend we are going to have to cut back on a lot of things that we have which is going to affect every person in this parish. The unfortunate thing is the people who pay taxes in this parish are going to suffer for the ones that don't pay taxes and that is just how it is going to be, we don't have no other choices. Those services that the government provide are going to have to be cut and there is nothing that anybody else can do about it because it is what it is. The jail operations across the street: The revenue never goes up but the expenses goes up. We have 360 plus inmates in that jail and everyday it is going up. The hospital bill, every single day the inmates are going to the hospital. Now we are at Opelousas General Hospital because the sheriff will not transport to Lafayette ever since one escaped. So every bill will be done at Opelousas General Hospital instead of going free to Lafayette. We have every mandate, every last one is up and it is not their fault because their cost goes up. The only thing that stays down is the revenue sources cause it is on their taxes, we don't have nothing to sell. The services that are going to be cut will be cut because we have no other choice."

Councilman Timmy Lejeune stated, "Can you give us an example of what services going will be cut."

Parish President Jessie Bellard stated, "Animal Control. We don't have to have Animal Control in this parish. That is almost 600 thousand dollars per year that is going to be cut. We are going to get rid of all of the animals that are there and just close the doors. The transportation services at Community Action is not mandated. That cost us about 130 thousand dollars per year. It provides the service but it is not mandated. There are other services that we provide, Code Enforcement has become one of the most used services in this parish to keep the yards clean and keep everything up to date. That probably will have to be cut to some degree because we can't do it. There is no tax money debt generated for those services, there is no revenue coming in for those services. We could probably cut back about 900 thousand dollars in the first cut and that would drastically cut a lot of services. Since nobody in Baton Rouge is helping the local governments we brought this up 3 years in a row and nobody is trying to pass legislation to stop the unfunded mandates on local governments and nobody is trying to help the local governments at all and I am not about raising nobody's taxes so we will just have to cut services and we will have to live within those means and whatever the mandates want that is what we will have to give because the law says we have no other choice."

Councilman Timmy Lejeune stated, "Thank you Mr. Bellard."

Councilwoman Nancy Carriere stated, "You mentioned about the medical. I thought that we were going to apply for Medicaid or something for those inmates?"

Parish President Jessie Bellard stated, "If an inmate is in the hospital for 24 hours or more then Medicaid kicks in. The fortunate and unfortunate thing at the same time is this: A lot of these inmates will do a slip and fall because they get to get out of the jail and go to the hospital and they are back within 4 or 5 hours. What people don't realize is that bill is 100% Parish Government and those two deputies that is with them is 100% Parish Government? That trip and everything is on Parish Government. It does not cost the Sheriff one dollar."

Councilwoman Nancy Carriere questioned, "So the Medicaid is not an options anymore?"

Parish President Jessie Bellard stated, "Medicaid is only an option for an inmate staying in there for longer than 24 hours."

Councilwoman Nancy Carriere questioned, "The majority of them are just in and out. They are not going in the hospital for the amount of time. Because you mentioned layoffs with the Animal Control and Community Action does that mean that these employees will be cut back because their services will not be needed?"

Parish President Jessie Bellard stated, "That is correct."

Councilwoman Nancy Carriere questioned, "Is that the only two places? Will you discuss the rest later for the other cuts that you may have?"

Parish President Jessie Bellard stated, "I will be looking at other cuts but we have no choice but to cut services that is not mandated. I am not saying that it is not needed it is just not mandated."

Councilwoman Nancy Carriere stated, "You are going to talk to us about the rest later is what I am asking?"

Parish President Jessie Bellard stated, "Yes I will make sure that the council is aware. Keep in mind and I keep on saying this, the tax payers that pay their taxes that should get the benefits of their tax dollars is going across the street in the court system and everywhere else because the law says we have no choice. Those laws been in place some 30, 40 and 50 years. Like Mr. Moosa said whenever those agencies had no money. We all agreed that they needed some type of source but right now the Sheriff has millions in the bank, millions and I am not exaggerating because anyone can go and look that up. The Clerk of Court have money, everybody have money but we are still obligated to pay their expenses. Nobody is breaking the law they are just saying since it is a mandate you all have to pay. That is what we have to do."

Councilman Harold Taylor questioned, "Let us not forget we are in charge of the budget. If we can't balance the budget we have a problem. I don't care what mandates are we have to balance the budget. Whatever it takes that is what we have to do. We can't continue doing this. Thank you."

Chairman Wayne Ardoin stated, "Mr. Moosa you made a comment a while ago about some grant money that is suppose to be coming in. Do you have any figures on how much grant money is supposed to be brought in? I hear Mr. Bellard say: We have a grant for this and we have a grant for that. Do you have any figures?"

Mr. Steve Moosa, Auditor stated, "I can tell you all what you received last year. It was over 10 million dollars in grants. That was a 2 million dollar increase from the year before. I have not seen your financials in the last 6 months but I know that Mr. Bellard is constantly working with the government agencies on getting those monies."

Chairman Wayne Ardoin questioned, "Mr. Bellard, you are saying that we have to pay these fees, these mandated expenses and that have been the big word here all the time. When Mr. Jagneaux moved into that new building right there we gave him quite a few dollars and you is the one that mentioned it to us that we needed to help him with that building over there. Am I correct?"

Parish President Jessie Bellard stated, "No, no, that is not correct. Since you brought it up we will talk about it. Mr. Jagneaux wanted us to pay for the whole building."

Chairman Wayne Ardoin stated, "Correct and you held back but yet we did give him some money."

Parish President Jessie Bellard stated, "Let me explain something to you. The law also says that we have to store his records. I will take that back. The law says that we have to store our records. Those records over there are for Parish Government according to the law. So what we did was this: The storage over there, we pay rent for whatever amount of storage that we have over there, not the whole building. We went from 2.3 million dollars and now we are paying 50 plus thousand dollars a year for storage. That is not what we want to do because I fought it. If you don't believe me you can ask Charlie or anybody else. We fought not to pay nothing to him but again the law says that we have to do it. We sat with Charles and we sat with Charlie and his lawyer and it is what it is. We have to pay it and we got to pay it. It is our records according to what the law says."

Chairman Wayne Ardoin questioned, "How much do we owe the District Attorney's Office right now or do we owe them anything right now? I saw a firm out of Alexandria is asking us for some money. Am I correct?"

Parish President Jessie Bellard stated, "That is from last year, yes."

Chairman Wayne Ardoin stated, "How much are we in the hole for?"

Parish President Jessie Bellard stated, "We are not in the hole for nothing. We paid everything. He is thinking that all of his expenses become mandates. What we budgeted for in 2025 every mandate was budgeted for. If they spent more than what they budgeted for that is not for us. After they turned it in to us they are saying that we should pay that also. We only gave them what was budgeted on every mandate."

Chairman Wayne Ardoin questioned, "Will you give us a report of the grant money that we have out there. I am talking about itemized."

Mr. Steve Moosa, Auditor stated, "I don't have that information but it is within the department."

Chairman Wayne Ardoin stated, "You don't have the information. Can you get us the information since you are our auditor?"

Mr. Steve Moosa, Auditor stated, "I am external. If you want to hire me to do that."

Chairman Wayne Ardoin questioned, "What are we paying you all right now? What is St. Landry Parish Government paying your firm?"

Mr. Steve Moosa, Auditor stated, "The cost for the audit is about 75 thousand dollars and we do the WIOA and the Federal Grant Programs is about another 25 thousand dollars."

Chairman Wayne Ardoin stated, "So you are not responsible for what I am asking you?"

Mr. Steve Moosa, Auditor stated, "No I am not. That is not my responsibility."

Chairman Wayne Ardoin stated, "Thank you."

Councilwoman Nancy Carriere stated, "Do you think that we will be able to fix this without having to get more in a deficit in the coming year? What is the conclusion with Walmart and NextEra?"

Parish President Jessie Bellard stated, "Walmart was signed today. SLED approved their end of the contract and it was sent back to Walmart and they are going to sign off and everybody is in agreeance to what the contract reads so that is happening. Again, that is something that is going to come into play in the year of 2027 and 2028. Walmart started paying taxes this year on their building and grounds. We already received their taxes through Ad Valorem from 2025. I meet with NextEra on tomorrow and next Tuesday."

Councilwoman Nancy Carriere stated, "I was at the conference. I spoke with other parishes and I know that NextEra had committed and I think recently they just became uncommitted. I was just wondering how positive you were that they were going to stay committed to us when there are other parishes that they have backed out of. Are we banking on some of that money to help us to start paying back the bond that is due in August or September?"

Parish President Jessie Bellard stated, "We paid the bond from year before last, we paid it this year. That was 1.3 million dollars, we paid it this year."

Councilwoman Nancy Carriere stated, "I think that was from the money that we had got last year. That is how we paid that one back, correct?"

Parish President Jessie Bellard stated, "No, ma'am, no. We paid the bond back this year from last year so this year we go back to the Bond Commission for the same thing. Until we can get that money to come in and to pay it out completely we will be going back to the Bond Commission until we can get that done. Keep in mind, this have been going on for about 3 or 4 years, whatever it is. You can't get enough cuts in there without hurting a lot of different services. You anticipate revenues and hopefully they come through like it needs to be done but most of the time they do come through, this time they didn't, not yet at least. We will make those cuts but it will be a cut of last resort which is where we are and of course the animal control people are going to be laid off and the people in this parish that rely on us to go and take care of animals, we will not be able to do that because it is not a mandate, we don't have to do that. The large animals, the horses and everything else, that is the sheriff's responsibility. That is going to be up to him and how he handles that. We do a lot of things to help the people when it comes to animals but we will not be able to do that anymore because we have no other choice but to take care of what that jail says. We don't have the ability to stop the crime in this parish. The people who are being arrested are the people who are doing the arresting, they are doing their jobs. We want them to do their jobs and we have to have a place for them unfortunately right now I had to call DOC last week and ask them to take come DOC Inmates because they have 67 DOC Inmates in our jail. Nobody is pushing to get them out because he makes over 2 thousand dollars a day on DOC Inmates. I got them to take 18 of them. They go to court almost every day so it will stay filling up with DOC Inmates. The state is full and I had to beg them to take those 18. That means we probably won't have another shot anytime soon. Again, we are mandated to do all of this stuff but there is nobody saying here is the money to do it with. Also keep in mind if you look at your General Fund, the revenue that is coming in and your mandates, your mandates are about 1.6 million dollars more than what the General Fund receives every year and that will never change."

Councilman Ernest Blanchard questioned, "Mr. Bellard, the Opelousas Police Department renovated their jail but yet they are not keeping their prisoners. Where are the prisoners going?"

Parish President Jessie Bellard stated, "Across the street."

Councilman Ernest Blanchard questioned, "Are they paying anything for that?"

Parish President Jessie Bellard stated, "What we do with that is this: The money from the Racino that they were getting we keep 100 thousand dollars of that every year to house those inmates across the street. They don't have but maybe 4 or 6 inmates across the street from the city. Also people needs to realize that if O. P. D. makes an arrest and it is a felony they automatically become our inmate because it is a felony arrest. They only thing that would be a city is going to be misdemeanor and I think that we only have about 4 or 5 at the most that are in there. That is not really a big hold up for us but the jail over there they don't have the resources to stop it."

Chairman Wayne Ardoin stated, "Are there any other questions? Are there any other question from any councilmembers? Mr. Bellard are you finished?"

Parish President Jessie Bellard stated, "Yes."

Chairman Wayne Ardoin stated, "I will ask for a motion to adjourn."

VI. ADJOURN:
A motion was made by Councilman Timmy Lejeune seconded by Councilman Ernest Blanchard to adjourn the Special Meeting.
On roll call vote: **YEAS**: Jody White, Nancy Carriere, Mildred Thierry, Harold Taylor, Alvin Stelly, Timmy Lejeune, Jimmie Edwards and Ernest Blanchard. **NAYS**: None. **ABSENT**: Faltery Jolivette, Ken Marks, Vivian Olivier and Dexter Brown. **ABSTAINED**: None. **WHEREUPON**, this motion was adopted on this, the 21st, day of July, 2026.

FIRST MEETING
ST. LANDRY PARISH COUNCIL
ADMINISTRATIVE/FINANCE COMMITTEE MEETING
WEDNESDAY, AUGUST 5th, 2026
OLD CITY MARKET, 131 W. BELLEVUE ST.
OPELOUSAS, LA

ADMINISTRATIVE/FINANCE COMMITTEE MEETING MINUTES

1. **Administrative Finance Chairman Harold Taylor** called this meeting of the Administrative Finance Committee of the St. Landry Parish Council to order.

2. **Councilwoman Mildred Thierry** said the Pledge of Allegiance & Invocation.

3. **Roll Call**: Nancy Carriere, Faltery Jolivette, Harold Taylor, Ken Marks and Timmy Lejeune. **Ex-Officio**: Wayne Ardoin. **ABSENT**: Dexter Brown.

4. Person to Address the Committee.

Mr. Craig Stephen Gailes addressed the council. He stated, "My name is Craig Stephen Gailes. I am from Opelousas, LA. I reside at 8553 HWY 182. I am here tonight because I placed an application for the Solid Waste Commission Board."

Councilman Faltery Jolivette questioned, "Why sir? Why Mr. Gailes would you be interested?""

Mr. Craig Stephen Gailes stated, "I love people. I love government and I like to see things ran properly and in the right order. If I can be a strength to the committee then I would love to be an appointed."

Councilman Faltery Jolivette stated, "Thank you for your interest."

Ms. Lena Charles Addressed the council. She stated, "Good afternoon. My name is Lena Charles. I want to thank the Parish President and the Parish Council men and women for allowing me to come before you. You all have gotten a formal invitation in your box that we have our kick off for Zydeco season tomorrow at the Opelousas Interpretive Center on Main Street. It is between the hours of 12 noon and 1:30 p.m. It is for the business folks like yourself to come out that have supported the festival all of these years. We will be unveiling what 2026 Zydeco season is all about. At the next meeting I will also have another presentation and bring your whack cards and your tokens. I also want you all to know that we want you all to try and come out and support us. We know that we could not get to be a parish festival until we have the support of the parish council. You gave us that years ago and I think that we have lived up to it. I can stand before you to tell you and the parish president we have not had an incident at our festivals because of the planning and the security, everything that is in place will be in place as usual. For 44 years we have been doing The Original South West Louisiana Zydeco Music Festival. Thank you."

Ms. Kimberly Culotta addressed the council. She stated, "I am scheduled to come tomorrow. Thank you for letting me speak to the parish council. Thank you all for your support for our management plan, I am with the Atchafalaya Basin Keeper. Tomorrow we are having a community meeting open to the public and we hope that all of you will join us so we can speak with the parish residence about the Atchafalaya Basin and the issue of sedimentation and how that affects drainage and we know that drainage is a big issue for all of us right now. I do have some flyers that I will leave in the back. I am here to thank you all for letting us use the space and remind you all about the event tomorrow and inform everybody else who are here. It will start at 5:30 p.m. tomorrow in this room."

Councilman Ken Marks stated, "It will be held here in our Chambers at 5:30 p.m."

2025 Audit Report with Steve Moosa of Darnall Sikes & Frederick

Administrative Finance Chairman Harold Taylor stated*, "**Next item is our 2025 Audit Report with Mr. Steve Moosa of Darnall Sikes & Frederick. I think one week ago a letter was sent to your office asking you to return and give us an update. We had two major questions: Improper use of Special Revenue Funds beginning at page 94 of the financial report year ending December 31, 2025. Your report states that Road District 1 Sales Tax Fund were used to finance expenditures in the General Fund that were not clearly related to construction maintenance and improvements of road within the Road District No. 1. We would like a written itemization of the funds used in this manner including documentation, dates and purposes of the use of these funds removed. We would request any written documentation that was provided to the parish council that such funds were used for these purposes. Additionally we would like to know if Louisiana Revised Statue 39704, a copy of which is attached was discussed at any time with our Parish President regarding the improper use of Special Revenue Funds. ***Question No. 2: Details of other dedicated funds where similar withdrawals were made by the parish president. We would like to know how much funding the St. Landry Parish Animal Shelter was paid using funds from St. Landry Parish Health Unit for the Fiscal Year ending December 31st, 2025. Mr. Moosa you have the floor."

***Mr. Steve Moosa, Auditor addressed the council. He stated*, "**Good evening council, president. To address those questions those are not part of the audit per say that we would look at the detail records that you are asking for, the actual per transaction transfer and what the use was. That would be outside of the scope of the financial audit. We would have to conduct what is called an Agreed upon Procedure and get the Legislative Auditor's approval for us to conduct that for you and then we could issue a report on that basis for that detail. As far as the totals what we are reporting on the audit is the balances at year end and where the funds were reported for the fiscal year and that is what we have, just the year and we don't look at every record, every detail but if you would like that information we could definitely perform those procedures for you all."

Councilman Ken Marks questioned, "Mr. Moosa, this agreed upon procedure you mentioned, how is that done? Do we request that?"

Mr. Steve Moosa, Auditor stated, "I would put together an Engagement Letter based on the criteria you are asking for with just letters presenting. Then I would present it to you. If you all would agree that we have the same interpretation of what you are asking for then we would have you sign it and I would sign it and we would send it to the Legislature Auditor. They would review it to make sure that it is a good use of tax payer's dollars to have that work done. If they approve it we could perform those procedures and come back and give you a separate report."

Councilman Ken Marks stated, "When you say they approve it who do you mean?"

Mr. Steve Moosa, Auditor stated, "The Legislative Auditors."

Councilman Ken Marks questioned, "So if they don't approve it we won't get the procedure discussed?"

Mr. Steve Moosa, Auditor stated, "Right that is correct. We have to get their approval before we can come in and do that."

Councilman Timmy Lejeune questioned, "Mr. Moosa I have a few questions. When you did the audit did you see anything that was criminal on Mr. Bellard? If there is anything criminal then we need to take action. In your opinion or in your profession do you think there were anything illegally done?"

Mr. Steve Moosa, Auditor stated, "From my procedures performed as part of the audit engagement at the level that the county standards require we did not report any illegal matters in the Audit Report."
Councilman Timmy Lejeune questioned, "So the funding that was used from one fund to another is that legal?"

Mr. Steve Moosa, Auditor stated, "That is used by government agencies yes on a regular basis. The reason we put a finding on the report is that after discussion is a plan to repay or return the money through your budget process was in evident. We wanted to bring it to your attention and the management council and president that going forward a plan needs to be made whether you have increased revenues or you had to cut services to get your expenses in line to the revenue levels you have available for your General Fund and for the Health Unit and the Jail Maintenance, all programs. That is where we needed to bring attention and that is what we have done."

Councilman Timmy Lejeune questioned, "So you can move funds around from one to another if you intend to pay it back or do pay it back? Is that what you are telling me?"

Mr. Steve Moosa, Auditor stated, "That is correct, yes."

Councilman Timmy Lejeune stated, "The proposition says one thing and you still have that right to move funds around, legally as long as it is not the intent of spending on something without paying it back."

Mr. Steve Moosa, Auditor stated, "That is right. In accounting terms it is called Accounting Transfers. When you transfer money from one program to another without expectations to have it paid back. In this case it is due to do funds. It is an asset liability, short term borrowings between the funds with the understanding that we anticipate some revenue coming in, we need this to continue with their services provided and the intent is to pay it back. That is how it was accounted for. We are seeing in the process over a few years that it kept increasing so we just wanted to bring it to the attention so that on this year's upcoming budget and process plans would be made to start reducing that balance."

Councilwoman Nancy Carriere questioned, "I have two questions: One you said the audit have to be approved by the Legislative Auditor. How long do you think that process is going to take for the approval and make that request?"

Mr. Steve Moosa, Auditor stated, "For the agreed upon procedures we discussed earlier."

Councilwoman Nancy Carriere questioned, "Yes, usually how long?"

Mr. Steve Moosa, Auditor stated, "I would say a few weeks."

Councilwoman Nancy Carriere stated, "My second question is this: I know that you said that this is legal and you have something in writing that this is legal to do these procedures? We have been paying it back every year for the last couple of years, right you said that we have been doing this."

Mr. Steve Moosa, Auditor stated, "That is our process of borrowing and the new revenue that come in we pay it back but when we see the balance increasing we feel like it is getting to a point where it may not be able to be paid back so we want to protect the parish."

Councilwoman Nancy Carriere questioned, "Is this the first time that you have noticed that it have increased?"

Mr. Steve Moosa, Auditor stated, "To this level, yes. Ms. Nancy I would like to follow up. In combination you can't look at it as just a silo one item. When we saw the General Fund Balance in total revenue shrinking that was also part of my concern to bring it to your attention."

Councilwoman Nancy Carriere stated, "I don't think this was ever brought to our attention. Last year you did not mention that did you?"

Mr. Steve Moosa, Auditor stated, "Right, but the balance was not at $1,800,000.00 it was at $1,200,000.00 and the general fund had a fund balance of $600,000.00. It was presentable and talking with management there were some anticipated revenues to come in so we felt comfortable that the plan was there to pay it back."

Councilwoman Nancy Carriere stated, "Because it was an audit when you presented everything just to let us know that had happen and we would know what to expect the following years especially if we were falling short. If we knew last year that this money was taken from the General Fund, I mean from the Smooth Ride Home and used in the General Fund it would not be such a surprise I think."

Mr. Steve Moosa, Auditor stated, "I apologize. It was presented in the Audit Report all the due to do funds are in there. We had our meeting."

Councilwoman Nancy Carriere stated, "That was not mention. You and I had extensive talks and I asked you a lot of questions and that was never brought up. I was not aware of that."

Councilman Ken Marks stated, "My question is this: Special Revenue Funds as Revised Statue 39704 specifically for Road District 1 Sales Tax Fund. I understand other funds within multi funds that we have in our parish that you can borrow from them and pay them back within the year. Is here a law that decides that we can borrow from a dedicated fund? I may ask Legal Counsel on that?"

Legal Counsel Randy Wagley stated, "I am thinking that his answers are all related to accepted accounting and auditing procedures. What you all are asking is basically criminal type legal questions. I think that is why he can't answer them."

Mr. Steve Moosa, Auditor stated, "That is correct."

Councilman Ken Marks stated, "Does the statue allow that?"

Legal Counsel Randy Wagley stated, "I think it is allowed within an agency. Whether or not it is some kind of a criminal act is a whole different thing."

Administrative Finance Chairman Harold Taylor questioned, "Mr. Moosa at our meeting last week you said that it was okay to transfer money for a short term is that correct?"

Mr. Steve Moosa, Auditor stated, "That is correct."

Administrative Finance Chairman Harold Taylor stated, "You also said in your audit report that you have been knowing that they have been transferring money for four years, is that correct? The first year, $200,000.00, the second year $500,000.00, the third year $900,000.00 and the fourth year $1,800,000.00 is that correct? Is that what you said? Is that short term to you?"

Mr. Steve Moosa, Auditor stated, "To answer your question if that is short term my answer is: Yes."

Administrative Finance Chairman Harold Taylor stated, "Four years is short term, okay. Thank you."

Legal Counsel Randy Wagley questioned, "What statue is he relying on to answer your questions?"

Councilman Ken Marks stated, "We have a dedicated road fund that these constituents voted for. It is called the Smooth Ride Home and that is what that is. It is dedicated for roads only."
Legal Counsel Randy Wagley stated, "Right but you are asking if the statue allow that."

Councilman Ken Marks stated, "Allows us to borrow money from that fund to balance your budget."

Legal Counsel Randy Wagley stated, "Which statue are you talking about?"

Councilman Ken Marks stated, "39704. Do you want me to read what it says?"

Legal Counsel Randy Wagley stated, "Yes."

Councilman Ken Marks stated, "Proceeds of the Special Tax Fund. The proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax were levied. The records, the taxing authority shall clearly reflect the objects and purpose for which the proceeds of the tax are used. We have that documentation of how it was used and when it was used and how much was used? I have never seen anything."

Mr. Steve Moosa, Auditor stated, "The revenues that go into the sales tax fund there is a separate special revenue fund that accounts for the revenues and the expenses paid out of that fund and or transferred to debt service because part of that statue says it can be used for debt service payments for roads projects. It is a separate fund, it is accounted for in their revenue and expense schedule to reflect that. What we are reporting here is monies reported as a due to do fund taken out of the account not spent and will come back, that is the intent."

Councilman Ken Marks stated, "It have to come back within the given year or there is no specifications on that."

Mr. Steve Moosa, Auditor stated, "The best practice of standards tell you that it should be paid back within a reasonable period of time. It is not meant to be long term. When we come in to do our audit usually in April or May we have a few months after year end and we can follow up and ask if this money have been paid back. Most years we have seen some amounts have been paid back. When we went back and started seeing a trend of increases and reflecting the General Fund-Fund Balance not being very robust, it was negative this year we felt if we continue this process, this trend will it be paid back so I am bringing it to your attention. Before it gets really bad let's start addressing it and that is what we are trying to do now. That is why I brought it to your attention in the audit. I was asked at the last report what recommendation do I have to bring it back. I am not part of management but what I did do during my process, and I handed you all a sheet of paper, loose leaf, showing what monies does the parish receives for prisoner maintenance and expenses? The Parish receives an Ad Valorem Tax that the tax payers passed for Jail Maintenance. The parish received $850,000.00 per year for Jail Maintenance. The parish also receives inmate revenue for housing inmates, we get reimburse so much. The parish received $172,000.00. That part is highlighted in green. There is a special revenue fund called Jail Maintenance. It is for maintaining the jail prisoners. The parish spent just over $1,400,000.00 dollars this past year so we have about $1,000,000.00 of revenue coming in and we have $1,400,000.00 being spent so the parish is short $370,000.00. We have to do something as a parish. You are the council working with the parish president on either raising revenues but I don't know how you can cut cost because as a prisoner you can't control who comes and if they get sick while they are in your jail. I do know that for the last several years the parish president have been speaking to you all about speaking to the other agencies in the parish to try and help to cover some of those cost and that is an idea working with your other agencies as a group. You all are working for the same people. The same people that voted for each one of you voted for Parish President and you all are all working together so let's work together to see if we can come up with a way to help cover these cost in the jail and you can continue doing other services. This is just one example and I just wanted to bring it to your attention which I know that you are aware of."
Councilman Ken Marks stated, "I did not finish my question and you jumped over to this. My point is this: We know your audit report is to identify deficiencies but not making recommendations accordingly is that correct? You don't make recommendations on how to fix it or could you? Will we have to ask you that?"

Mr. Steve Moosa, Auditor stated, "If we come in and start analyzing it and detailing it yes."

Councilman Ken Marks stated, "Yes we would like to have it in detail."

Mr. Steve Moosa, Auditor stated, "What I was able to do was point out one small item but I can't act upon it. The parish have a millage, this ad Valorem tax for the jail and it raises $850,000.00. I think that is a one mill so the question is this: do you want to raise the mill to two mills and raise another $800,000.00 and you will have revenue covered jails."

Administrative Finance Chairman Harold Taylor stated, "While you are on the jail Maintenance Fund 24 the adopted 2025 budget shows a transfer out of Fund 24 which is the Jail Maintenance Fund to the General Fund, Fund 11 for $82,823.00. Were you able to reconcile that transfer?"

Mr. Steve Moosa, Auditor stated, "The transfer what we do is part of the audit. We verify that the transfer was matched on the other side. We know that one side have the revenue and one side have the expense."

Administrative Finance Chairman Harold Taylor stated, "But you did not reconcile that?"

Mr. Steve Moosa, Auditor stated, "As part of the audit procedures when you say reconcile what are you asking?"

Administrative Finance Chairman Harold Taylor stated, "In other words it is a dedicated tax for jail maintenance why would we be allowed to transfer it to the General Fund?"

Mr. Steve Moosa, Auditor stated, "Because the General Fund may have paid for expenses related to the jail that they were reimbursing so it is transferred over to cover those cost. That is what happened."

Councilwoman Mildred Thierry questioned, "Mr. Moosa, back to the Smooth Ride Home Project. When funds were transferred from this program to the General Fund was it being done with the intention of expecting other funds to come in to repay it? Do you know this?"

Mr. Steve Moosa, Auditor stated, "That is based on the accounting, yes and based on our discussion with management."

Councilwoman Mildred Thierry questioned, "Do you know if those funds ever came in?"

Mr. Steve Moosa, Auditor stated, "Were repaid?"

Councilwoman Mildred Thierry stated, "The funds they were expecting to utilize to put it back."

Mr. Steve Moosa, Auditor stated, "Additional revenue no there have been some delays in additional revenues. That have put a hindrance on repaying those amounts. In prior years some amounts have been repaid and the process was applied properly but under this year's circumstances it is a snapshot. We come in and look at your December 2025 financial situation and we see that the General Fund was almost out of money, the Fund Balance is negative. It is a deficit and it owes money to the other funds so we needed to bring that too your attention and speak with the president. In the process of this year's budget he spoke with the Legislative Auditors or his team did and they recommended that everything is looking good for this year but before year end when you do your budget process you need to address this amount of money and start showing a plan to pay it back. It is the plan that needs to be identified. The Legislative Auditors did not say five days, ten days or six months they just said to start a plan. If we can see that when your yearend closes next year then we are in the right direction."

Councilwoman Mildred Thierry questioned, "So the funds that they were expecting on utilizing to replace this is it possible that they will receive those funds later on?"

Mr. Steve Moosa, Auditor stated, "Yes there is."

Chairman Wayne Ardoin questioned, "Mr. Moosa, I alluded the other night about this situation with this tax situation. The school board is going through so big changes right now. How are we going to look to bring this tax up for renewal in 2029, that is when it will come up if I am not mistaken, how are we going to look where you still have monies that are owed to Parish Government to these other funds out of that Smooth Ride Home. How are we going to look to try and renew that tax?"

Mr. Steve Moosa, Auditor stated, "I think if you can explain it and show your constituents that you are working with them and heading in the right direction. It is not like the money was used and missing it was used for services that the citizens want to continue seeing. Right after the last meeting what was one of the suggestions to end? Animal Control. It is costing the parish $600,000.00 per year. With the citizens talking the parish will get some donations to help cover that. That is another way of helping out the parish. That is why bringing it up and talking about it and if you all work together you all can get some more money coming into the parish to help cover the existing services being provide, that is the goal to continue providing services. We have to bring it to your attention that the monies is needed to be used for the intended purposes and borrowing a little bit and using it to help cover some of the short falls is fine but you all need to have a plan to pay it back. You don't want to use the money and say okay I am just going to forget about it but it is to continue with a plan to improve operations and raise revenues and cut services, it is easy for me to say. It comes back to everyone here for you to speak with your constituents and say we are trying to work with the money that we have with priorities. You have 10 priorities buy we can't work on all of them there have to be some give and take. That is the way that government have to run."

Chairman Wayne Ardoin stated, "My next question is this: "Whenever the Health Unit Tax was renewed it was on the ballot that certain monies was going to be use within that fund to fund the Animal Shelter."

Mr. Steve Moosa, Auditor stated, "That is correct."

Chairman Wayne Ardoin questioned, "So we ran out of money in the Health Unit where we have to close the Animal Shelter."

Parish President Jessie Bellard stated, "Hold on Mr. Ardoin. It was never in the Referendum."

Chairman Wayne Ardoin questioned, "It was never in the Referendum."

Parish President Jessie Bellard stated, "No sir."

Chairman Wayne Ardoin stated, "If I am not mistaken I have copy of it here."

Parish President Jessie Bellard stated, "If you read the Referendum you will see that it does not say anything about Animal Control. Not the bottom age, look at the actual white section."

Chairman Wayne Ardoin stated, "The white section, okay. It was always said that we were going to use it for the Animal Shelter better for the health of the people with the Animal Shelter being funded."

Parish President Jessie Bellard stated, "Whenever we got here in 2004 the Police Jury was using it for the Animal Control Shelter."

Chairman Wayne Ardoin questioned, "In this deal what does it say at the bottom, Animal Control."

Parish President Jessie Bellard stated, "If you look at the white section which is what is on the ballot it does not say anything about Animal Control."

Chairman Wayne Ardoin questioned, "Why was this on here?"

Parish President Jessie Bellard stated, "I have no idea. I did not put that together so I don't know."

Chairman Wayne Ardoin stated, "That is what perturb some people. They say that you all had it on the ballot."

Mr. Steve Moosa, Auditor stated, "From the accounting side of managing your finances you might raise $1,000,000.00 with sales tax for the Health Unit but you have to run your clinics and you have 3 or 4 health units in the parish. Do you have to close some of those? You try to do both, you try to balance it and that is what you all have done."

Chairman Wayne Ardoin stated, "We need to know that. Are we getting a report saying that we have some deficiencies? No we are not getting any reports. My next question is this: You said the Smooth Ride Home borrowed some money over a four year period. Are there any other road districts? I have a road district, Mr. Alvin Stelly have a road district and Ms. Vivian Olivier have a road district. We still have some road districts that comes into parish government. Have those been tapped into?"

Mr. Steve Moosa, Auditor stated, "First I would like to back up. You are talking about borrowings. These are not borrowings in terms where you have interest back and forth, advances were made from one fund to another with anticipation of paying it back. We have in the report disclosed yes every fund either have a do to due fund from itself and it is reported on the balance sheet of each fund to reflect those balances."

Chairman Wayne Ardoin questioned, "Are you going to bring that to our attention?"

Mr. Steve Moosa, Auditor stated, "It is in the Audit Report."

Chairman Wayne Ardoin stated, "I know what you are stating but I am asking if you are at liberty to tell me that they all are alright. Those three road districts that I am naming to you?"

Mr. Steve Moosa, Auditor stated, "If I recall a couple of the road districts do have monies that are due from other funds. I am not sure which funds at this point but it could be the road and bridge or it could be another one. But yes there is some funds. It is in the disclosure the total of all balance owed and advanced from each fund and which fund owes which fund."

Chairman Wayne Ardoin stated, "I find it very peculiar. I don't want to lean on him but I have asked for some roads to be overlaid in the district. The people just renewed the tax in District 9 which is Fund 42. No roads are being overlaid. You have that money there if it is right and those numbers are correct. Why is it that some of these roads are not getting overlaid? We just got it renewed. When it will come up again they will say that we did not do anything with overlaying some roads. That is my concern."

Parish President Jessie Bellard stated, "I can answer that question."

Chairman Wayne Ardoin stated, "Well answer it Mr. Bellard please because you have to answer somethings here tonight."

Parish President Jessie Bellard stated, "Well I don't have to answer nothing. I am just going to tell you. Here is the thing. Whenever you ask me to do some roads what I do is this: I go back and look at the entire district, not just the handpicked roads that you take care of and nobody else."

Chairman Wayne Ardoin stated, "Well I am looking at the worst ones Mr. Bellard."

Parish President Jessie Bellard stated, "I have the floor, I have the floor. Whenever I make a decision and I am overlaying roads I will let you know which roads we will be doing. Just because you make that recommendation doesn't mean we are going to do those roads, I done told you that before. They had roads in your district that never saw a piece of blacktop before because they had trailer houses living on that property so that is why I am looking at everything as a whole and not just the ones that you want to do. The roads are going to get overlaid it just not going to be the ones that you want all the time."

Chairman Wayne Ardoin stated, "Mr. Bellard, out of all due respect you overlaid Tom Schexnayder Road and now it is tore up because the cane farmers tore it up and you know that. You just mentioned the ones with the mobile homes. They have 40 mobile homes down there but with the cane farmers we have to spend some more money repair it."

Parish President Jessie Bellard stated, "And we addressed that issue when passing that ordinance about the cane farmers."

Chairman Wayne Ardoin stated, "I am concerned if our money is accounted for in those 3 road districts, that is what I am concerned about. Thank you."

Administrative Finance Chairman Harold Taylor questioned, "Getting back to the Animal Shelter the 2025 adopted budget all of the animal expenses are paid out of the health care unit, $553,000.00 or 25% of the budget okay. Additionally the adopted 2026 budget in Fund 23 the Health Unit Fund shows a total revenue of $2,300,000.00 with expenditures of $528,000.00 or 23% for animal control. This is Mr. Bellard's budget that was adopted by the council. Additional the 2025 Audit shows a surplus of $790,000.00, your figures shows that. So why are we closing the Animal Shelter? I will tell you why: Because if you take the Ad Valorem Tax which is the large portion of the $2,300,000.00 and divide it by 12 months but at 7 months we had to close it down we spent 7 times 200 thousand is $1,400,000.00. We are out of money because the Ad Valorem Tax don't come in until the end of the year so I am think it was bogus to say that we had to close it down to pay off the General Fund because we could not use that money anyway."

Mr. Steve Moosa, Auditor stated, "Mr. Taylor, on page 14 is the Health Unit Maintenance Fund. It is the third column from the left. Total revenue for 2025 is $2,400,000.00 and the total expenses is $2,500,000.00 so they have a shortfall of $116,000.00 and you said they had a Surplus of $700,000.00 that is the budget I believe."

Administrative Finance Chairman Harold Taylor stated, "If you look on the pages that I just mentioned that is what it shows. Page 11."

Mr. Steve Moosa, Auditor stated, "On page 11 that is the balance sheet. That is their Fund Balance that they have available for future years, yes. They do still have money available."

Administrative Finance Chairman Harold Taylor stated, "Reconcile that for me."

Mr. Steve Moosa, Auditor stated, "Let's go back to page 14."

Administrative Finance Chairman Harold Taylor stated, "Well on page 11 under the General Fund you showed $1,600,000.00 and that is correct, that is what you said it was then you said $874,000.00 for the Road and Bridge Fund and $790,000.00 Surplus in the Health Unit Fund and in the Airport Fund we have a negative $274,000.00 so why are we changing pages on this? That is no correct?"

Mr. Steve Moosa, Auditor stated, "A surplus is not on the balance sheet. That is a Cumulative Balance since the existence of the health unit."

Administrative Finance Chairman Harold Taylor stated, "Okay so go back to page 15 and tell me how much money we have in the Health Unit Fund***?"***

Mr. Steve Moosa, Auditor stated, "To know how much money you have available in the Health Unit?"

Administrative Finance Chairman Harold Taylor stated, "At the end of the year, December 31st, 2025 what did we have?"

Mr. Steve Moosa, Auditor stated, "Your fund balance was $790,000.00. But let's go back. You said you had a surplus for that year but it is not for the year it is cumulative."

Administrative Finance Chairman Harold Taylor stated, "At the end of 2025 we had $790,000.00 is that correct?"

Mr. Steve Moosa, Auditor stated, "And cash in the bank was $28,000.000 and receivables was $1,700,000.00. So it was not like the money was available."

Administrative Finance Chairman Harold Taylor stated, "So why did you say that we were negative on that one too. Listen I am not an accountant but I can tell bull when I see it."

Mr. Steve Moosa, Auditor stated, "Sir, I am trying to explain to you. Revenues less expenses gives you a profit or loss, surplus or shortfall."

Administrative Finance Chairman Harold Taylor stated, "Mr. Moosa, I told you last time if my accountant treated me like you are treating us I would have fired him a long time ago. Thank you for your time. Does anyone else have something they want to ask?"

Mr. Steve Moosa, Auditor stated, "I appreciate it."

Councilman Timmy Lejeune stated, "I have a question for Mr. Bellard. I know, I hear and I see. Do you have a plan in place to take care of this business that is all confusing, corrupt?"

Parish President Jessie Bellard stated, "There is no confusing, there is corruption there is no nothing. That is the whole thing. There is only two councilmembers that is trying to portray that and it is not. The difference between a balance sheet and the cash he should know what that is but evidently he doesn't. At the end of the day we have our plan and it is called the budget. The budget is coming back in front of the council in October and at that time I will sit down with the councilmembers and I will explain to them what we will be doing and how we will be doing it and by that time we will have everything in place and we will answer the questions at that point."

Chairman Wayne Ardoin questioned, "Mr. Bellard, isn't it a fact that maybe one of your people over in your administration is saying that you all are having trouble to meet payroll?"

Parish President Jessie Bellard stated, "No, it is not a fact. It is just you that is saying that, yes it is you."

Chairman Wayne Ardoin stated, "No, no, oh no, it is not me. It was brought to our attention."

Parish President Jessie Bellard stated, "I can only imagine. Between you and Harold you all spread so many lies it is ridiculous. At least I know the difference between a balance sheet and a budget."

Chairman Wayne Ardoin stated, "Thank you."

Councilman Ken Marks questioned, "On the Annual Audit Report that you provided to us there are findings in that report at the closing of the report. Who is responsible, besides administration, who is responsible for making the corrective actions of the findings in an audit? How do we know if they have been done or not?"

Mr. Steve Moosa, Auditor stated, "It would be the everyday management's responsibility because they are handling it every day and bring it to you all's attention."

Councilman Ken Marks questioned, "Okay that is fine. The other thing is the Special Funds. We spoke about Road District 1. We also have a fund called Opioid Settlement that you are familiar with, right Opioid. That is specifically to be used for certain things right from what it is stated."

Mr. Steve Moosa, Auditor stated, "That is right, that is Federal Grants, Federal Dollars that is correct."

Councilman Ken Marks continued, "So for the General Fund purpose how is that compliant with the restrictions that are supplied for their funding? How are we allowing this to be used elsewhere? Transferred to another fund."

Mr. Steve Moosa, Auditor stated, "There are certain expenditures that can be reimburse."

Councilman Ken Marks questioned, "Certain, so identify certain expenditures."

Mr. Steve Moosa, Auditor stated, "I don't have the Opioid Program in front of me but if they qualify under the Opioid Purpose, whether it is mental health or anything to do with drug additions and so forth."

Councilman Ken Marks stated, "That is right, we read that but if it is not going to that and it is going to something else?"

Mr. Steve Moosa, Auditor stated, "It is not spent necessarily in the Opioid Fund. That is a catch where the revenue comes in. Just like you get an invoice if they turn in support that supports the use of those funds it can be taken and transferred and paid in the other fund."

Councilman Ken Marks stated, "Okay, my last question is this: We know that you had the annual report, do you have snapshots during the year that you come back and tell us your findings after a quarter or six months or three-quarters of the year so that we can have your expertise knowledge of knowing where we are from a snapshot standpoint."

Mr. Steve Moosa, Auditor stated, "Right again that would be an addition."

Councilman Ken Marks stated, "A request from us."

Mr. Steve Moosa, Auditor stated, "That is right.

Councilman Ken Marks stated, "Are we requesting for you to show up one a year and give us an Audit Report?"

Mr. Steve Moosa, Auditor stated, "That is correct."

Administrative Finance Chairman Harold Taylor stated, "Anyone else? Thank you Mr. Moosa."

5. **Parish President & Finance Reports**:

Parish President Jessie Bellard stated, "The only report that I have is the update on the Nap Lane Project. Hopefully within the next week or so we are going to be able to start the utility easements and the plans to be finalized. This is a long process for Nap Lane. This has been going on for almost two years. The State have to approve a lot of these plans because Nap Lane is going to both state roads so they have to approve them. They are doing their study and they are doing traffic studies but as of right now we are looking at utilities and the easements on the side of the road. The other thing is our Clearance Program. We started out doing then and we only have 26 of them that is approved by the state. We got two of them done. We will have extra money to spend on demolishing these houses so we are going to submit more houses at a later date. This is costing us about $4,500.00 per house right now to tear them down. It was estimated with the contractor at over $20,000.00 per house so that is why they only approve 26 homes to be torn down. Once we get to the end of that we will be able to submit some more homes to be demolished."

Councilman Ken Marks questioned, "The problem with the jail maintenance and elevation of expenditures. Is there any way that we can get some clarity because there are so many things going on out there and we don't know what is true and what is not true. Can we get the Sheriff to come over here and let him tell us what is going on and what he expect?"

Parish President Jessie Bellard stated, "At the end of the day this is the issue with the jail. A lot of people would say I can't believe this is true but everything at that jail across the street and everybody should know this the sheriff only pays the deputies."

Councilman Ken Marks stated, "I know that."

Parish President Jessie Bellard continued, "Whenever the deputies' transport an inmate that bill is brought to us and we pay the deputy. Hospital bills, we pay all of those hospital bills. Everything dealing with the inmate is us. The sheriff really don't have to much control on these inmates because they bring them into the jail and we are stuck with them. He has to take them into the jail and once he takes them in they become our issue no matter how sick they are or whatever the case may be. The criminals are actually dictating to us what our budget is going to allow and not allow."

Councilman Ken Marks stated, "My last question is this: The Charter that was established many years ago have never been amended, never been approached, never been looked at for clarification in today's cost of everything then 50% or 60% increase. You had mentioned something about Legislative Action that you were thinking about or talking about, look this is a state problem, this is not just our problem. We need to get some teeth to this thing pretty soon."

Parish President Jessie Bellard stated, "That is correct. So the 5 year average of housing an inmate in our jail is $18.38 per day per inmate. It is going up every year as everybody knows. It is not because the system is not moving, so the system is moving but today we have 71 state inmates across the street, okay. That brings in a total of about $2,300.00 per day that goes to the sheriff's office, it does not come to us."

Councilman Ken Marks stated, "Again, that is Legislation."

Parish President Jessie Bellard stated, "Exactly."

Councilman Ken Marks questioned, "Do we have an action time to get that looked at?"

Parish President Jessie Bellard stated, "I will be honest with you all. Last year we asked the Sheriff's Association for one thing. The Parish Presidents and the Police Jury Association asked the Sheriff's Association for one thing. Instead of shipping an inmate out at their own whelm we ask them to let us know when they are doing it. Not for them to pay it but just let us know that I am shipping out five inmates, they did not want to do that. We know that we will be having a fight at the Capital if we even try that and try to find a Legislation that is going to do it. I am just being honest with you all."

Councilman Ken Marks stated, "It probably will remain the same."

Parish President Jessie Bellard stated, "I don't see a change happening anytime soon."

Councilman Ken marks stated, "That is a shame."

Councilwoman Nancy Carriere questioned, "I have two questions. I know you talked about making cuts in Code Enforcement and you mentioned about tearing down more house. What about the grass cutting and the other part of Code Enforcement."

Parish President Jessie Bellard stated, "So Code Enforcement as it stands now is pretty much self-sufficient because of the adjudicated properties and everything that is happening. When we cut some grass and do some things we put liens on properties so the money is coming into to be self-sufficient. As long as it can stay like it is we are going to continue doing this because believe it or not that is an everyday deal right now. People don't take care of their properties and we have to go and handle it for them if we had to cut that service out. My only problem is this: The services that we would have to cut as a government is really ridiculous. We get $2,600,000.00 a year in Ad Valorem Taxes for General Fund. We got $4,600.000.00 in Mandates Expenses. Every year we are behind the gun by $2,000,000.00. It is nobody's fault, honestly it is not, it is the system but the people who are paying taxes in this parish are not going to be getting services because of other mandates that we have no choice but to pay. What I am saying is this: I don't want to cut out anything that the people are getting now because that is all that we have left. The next round of cuts we will be cutting some services that I don't want to have to cut. There are a couple of options that is going to be on the table and the council to decide what they want to do with it if they want to or not and I will bring that to the council. The law allows us a couple of things and I am not in favor of either one of them but it will be a council decision and whatever you all decide I am good with it."

Councilwoman Nancy Carriere stated, "Since you are bring up cuts, I have one suggestion, I don't know if the law allows it, is it any way possible with the Indian Hills, is there any way possible if the law allows it that we get rid of it and that would save us some money?"

Parish President Jessie Bellard stated, "The state gave us that money to buy it."

Councilwoman Nancy Carriere stated, "That is why I say the law allows it. I know they gave us the grant and I was just wondering. We are paying to remodel and to upgrade and to maintain it but they gave us the money to buy it."

Parish President Jessie Bellard stated, "They gave us a little extra money to do some renovations."

Councilwoman Nancy Carriere stated, "If it is going to be expensive for us to maintain it is that an option? Or can we discuss this later?"

Parish President Jessie Bellard stated, "I can get with the appropriations in Baton Rouge and see how that is done. I imagine there is a way to do it. I don't know if there is any language that says so many years but I can check on that."

Councilman Ernest Blanchard questioned, "Mr. Bellard, where are we at on going to court with Bobby Guidroz about getting more money for the jail and inmates?"

Parish President Jessie Bellard stated, "This is what I did day before yesterday. I talked to our attorney and I will be honest with everybody. I don't have no confidence in the system. Not so much the Judicial System just the overall system. I was at a function this weekend and the Legislatures were there. I don't care what we do and going back to Mr. Marks's comments, we don't have a chance to change anything in the statues that is going to benefit the government. I don't see it happening. What I asked Lance to do was to contact his attorney and come with some type of figure that would be suitable for all of us. It is costing us $18.38 per day right now to have an inmate in there and he is getting $29.39 per inmate per day, for state inmates. All I am saying is this: Pay what it cost us and that would be about $340,000.00 plus per year on an average. That would fill the gap. At least we would get some of our money back because that is our expense."

Councilman Ernest Blanchard questioned, "Will you have to go to court?"

Parish President Jessie Bellard stated, "As far as for going to court it is going to be two years, it is a game. It is a slow process and I am just giving up on the process. Anyhow if we go to Baton Rouge we won't get anything done. So we try and negotiate and try to get some of this state money coming in or then go to court but I think negotiations could happen. Do we get the whole $18.38, probably not but we should get something more than $350.00 per day."

Councilman Ernest Blanchard stated, "I know that Tangipahoa Parish got it."

Parish President Jessie Bellard stated, "Tangipahoa Parish won their case but it got into the Appellate Court now, no telling how long it is going to take. Other parishes that did the same thing we are going they have won their cases against the sheriff's office. It is going to take years for it to come out of the Appellate Courts. Again the state inmate problem across the street is not going away. It is not the Sheriff's fault, I am telling you all. The system is working and they become adjudicated to the state. The ADA and everybody is doing their work in court. Whenever they get adjudicated to the state the state is full. I called the state and I talked to the secretary. He told me they don't have no room for them. They have to put them here, so what do we do? If we could get our cost back I would be happy."

Administrative Finance Chairman Harold Taylor questioned, "Mr. Bellard in the 2026 final budget, Fund 21, the Road and Bridge Fund, the budget shows that we transferred in from Fund 21 which is the Smooth Ride Home the Sales Tax Fund in the amount of $1,200,000.00, have you drawn down into that yet in 2026?"

Parish President Jessie Bellard stated, "I am pretty sure we did, yes."

Administrative Finance Chairman Harold Taylor stated, "You do realize that you are taking it out of this $1,800,000.00."

Parish President Jessie Bellard stated, "Yes and let me tell you all."

Administrative Finance Chairman Harold Taylor stated, "Can you quit taking any."

Parish President Jessie Bellard stated, "I can tell you all right now. Whenever you look at the Referendum that was put on the ballot there was one word in that Referendum that me and Timmy fought."

Administrative Finance Chairman Harold Taylor stated, "My point is this: We have already been written up about it."

Parish President Jessie Bellard stated, "If you will let me finish I will explain it to you Harold. Timmy and I fought this one word. It is called: Road Improvements that was put in that Referendum. Whenever you improve a road you can put limestone on the road and you are improving that road. That was not the intent of the tax. It legally can be done. I don't agree with it but it legally can be done. It is a road improvement. Timmy and I fought that word because that is what we are worried about."

Administrative Finance Chairman Harold Taylor stated, "On the $4,100,000.00 you have in Lieu of Taxes. Do you have any of that money yet?"

Parish President Jessie Bellard stated, "We got some money but not from the Solar Farms."

Administrative Finance Chairman Harold Taylor stated, "How much is some?"

Parish President Jessie Bellard stated, "We did not get the money from the Solar Farms."

Administrative Finance Chairman Harold Taylor stated, "What do you expect out of the $4,100,000.00?"

Parish President Jessie Bellard stated, "I will have to wait until the end of the year. I can tell you at the end of the year."

Administrative Finance Chairman Harold Taylor stated, "Do you realize every dollar that you don't get is that much more in debt that we are? Do you realize that? Out of a $10,000,000.00 budget 40% of it is tied up in promise money that we are not going to get one portion of it. How much was that for NextEra? Roughly."

Parish President Jessie Bellard stated, "All together it was $6,000,000.00 from NextEra."

Administrative Finance Chairman Harold Taylor stated, "How much are we going to get out of it?"

Parish President Jessie Bellard stated, "I don't remember how much we put in for this year. But if you realize it and you are talking about 40% but look on the Expense side, it is a wash. If we don't get it we don't spend it. Just look at the budget."

Administrative Finance Chairman Harold Taylor stated, "No, that is part of the $10,000,000.00 Jessie."

Parish President Jessie Bellard stated, "It is also part of the $10,000,000.00 on the Expense side too."

Administrative Finance Chairman Harold Taylor stated, "No wonder we are in trouble."

Parish President Jessie Bellard stated, "If you look at your revenue and look at your expenses you have to pay back the debt and that is what it is for."

Administrative Finance Chairman Harold Taylor stated, "Then we owe $4,000,000.00 on those bonds. Did you pay those back yet?"

Parish President Jessie Bellard stated, "We paid $1,600,000.00 this year."

Administrative Finance Chairman Harold Taylor stated, "That is what they rolled over from the year before that we did not pay is that correct?"

Parish President Jessie Bellard stated, "That is $1,300,000.00 left."

Administrative Finance Chairman Harold Taylor stated, "$1,300,000.00 out of the $4,000,000.00?"

Parish President Jessie Bellard stated, "There was no $4,000,000.00."

Administrative Finance Chairman Harold Taylor stated, "Well it was $2,900,000.00 that you borrowed from the bank and they rolled $1,300,000.00 over because you did not have the money to pay for it last year is that correct?"

Parish President Jessie Bellard stated, "$2,900,000.00 last year. We paid $1,600,000.00 this year on that $2,900,000.00. There is no $4,000,000.00."

Administrative Finance Chairman Harold Taylor stated, "Jessie, you had $1,300,000.00 you did not pay last year and the bank rolled it forward for you. I guess you reported that to the proper authorities, I am sure that you did it properly. You should have informed us that you did that but you did not. Then the bank loaned you $2,900,000.00."

Parish President Jessie Bellard stated, "No, I just got finish telling you Harold. $2,900,000.00 is the total dollar amount. The Bond Commission authorized $4,000,000.00 and we did not use $4,000,000.00 we used $2,900,000.00."

Administrative Finance Chairman Harold Taylor stated, "I got you but you still owe the $1,300,000.00 don't you?"

Parish President Jessie Bellard stated, "That is what is left this year."

Administrative Finance Chairman Harold Taylor stated, "Have you paid the $2,900,000.00 back already?"

Parish President Jessie Bellard stated, "Oh my God."

Administrative Finance Chairman Harold Taylor stated, "I am just asking a question."

Parish President Jessie Bellard stated, "I am finished, I am finish answering those questions?"

Administrative Finance Chairman Harold Taylor stated, "No you are not telling it straight. You haven't paid any of that back."

Parish President Jessie Bellard stated, "Harold, $2,900,000.00 is what was borrowed last year. We have paid back $1,600,000.00."

Administrative Finance Chairman Harold Taylor stated, "What about the $1,300,000.00 that they rolled over from the year before."

Parish President Jessie Bellard stated, "Take me Jesus, I am done. I can't explain it to you no better than that."

Administrative Finance Chairman Harold Taylor stated, "I am done too."

Councilwoman Nancy Carriere stated, "A few years back we had a meeting with the Sheriff where we kind of negotiated some things with the ankle bracelets and trying to help us with the cost. Is it any way possible that we could meet with sheriff again and see where we could get some assistance? He was very willing to help us when we had that meeting and you were involved in it. Whatever we can get."

Parish President Jessie Bellard stated, "So the ankle bracelets is not an option because they had an issue with a person that was going to a murder trial and they did not report that the actual ankle bracelet guy had cut it off. So now they don't want to do ankle bracelets at all."

Councilwoman Nancy Carriere stated, "I was just using that as an example of negotiations and try to come to something with the Sheriff that maybe he could help us out even if it is in the littlest way."

Parish President Jessie Bellard stated, "Let me explain that to you. I sat down with the Sheriff. This was two years ago and I asked him if he would at least pay the $17.00 a day for the state inmates, that is the cost it was at that time and he agreed to do that. Only for less than a month later to say no we are not doing that."

Councilwoman Nancy Carriere stated, "That is why I said a meeting with the sheriff and the council members and yourself."

Parish President Jessie Bellard stated, "You all are welcome to call the Sheriff anytime you all want however we do have counsel on this case. We have a lawsuit against the sheriff and Lance is talking to his counsel at this time. If you all want to call the sheriff and meet with him that is on you all but I advise not to."

Councilwoman Nancy Carriere stated, "That is fine since it is in litigation that is fine. I was just trying to come up with a solution that may help. Have the agreement with NextEra been signed?"

Parish President Jessie Bellard questioned, "What agreement?"

Councilwoman Nancy Carriere stated, "The NextEra Agreement."

Parish President Jessie Bellard stated, "Everything is signed with NextEra. I did get some clarification today that I cannot discuss in front of anybody until it actually happens. That will be done within the next month or so after they do what they have to do then I can come back and do something publically with it."

Councilman Ken Marks questioned, "Mr. President I understand the situation with the Police Jury Association and the Sheriff's Association. Are you telling me they actually gather around the table and the have some discussions in reference to this? If not it would behoove us that they do but where is the Governor involved in this? Is he aware of the state problem? Does he have any recommendations?"

Parish President Jessie Bellard stated, "We did meet with the governor. We meet with him last year in reference to a lot of these mandated expenses and he does have the list of mandated expenses. We have not sat down with him since then but the Police Jury Association and the Parish President's Association did meet with the Sheriff's Association and ask for that one thing to let us know whenever you are shipping an inmate out and they did not want to do that. That is where we stand on those issues. Again these laws were put in place in the 70 and the 80 whenever the sheriff's association or the sheriff did not have a tax."

Councilman Ken Marks questioned, "So it is null and void right now."

Parish President Jessie Bellard stated, "Yeah, I will just tell you. Not the interaction that I have been having with them."

Councilwoman Nancy Carriere questioned, "The Juvenile Facility how is that going. It was the 8 parishes that was getting together to build a facility. What is going on with that?"

Parish President Jessie Bellard stated, "So the Juveniles are being housed at Jackson Parish. We have a contract with them. The contract is going up to $275.00 per day per Juvenile. There is nothing that we can do about the juveniles, I will be honest with you all and it is just ridiculous."

Councilwoman Nancy Carriere questioned, "So the facility there?"

Parish President Jessie Bellard stated, "There is a Juvenile Justice District Board. I got off of it because nobody wants to pay a tax, nobody wants to do anything and to be honest with you all we had an option on the table for the state to help us with something and they just refused. I am not going to sit on the board if we are not going to make some kind of progress. It takes too long to do anything and most of these parishes want to get out of that district. Right now it is in the Governor's hands of what they are going to do with that district and what is going to happen with juveniles."

Chairman Wayne Ardoin questioned, "You gave us a list of the houses that you are going to demolish. Have you given us a list?"

Parish President Jessie Bellard stated, "Yes."

Chairman Wayne Ardoin stated, "Okay, would you revise that list."

Parish President Jessie Bellard stated, "Yes, we are going to send you another one. It is just houses that was taken off of it but yes."

Chairman Wayne Ardoin stated, "Okay at the next council meeting you will have it."

Parish President Jessie Bellard stated, "We will just e-mail it to Sherell."

Chairman Wayne Ardoin stated, "Okay, thank you."

Administrative Finance Chairman Harold Taylor stated, "Do we have a motion and a second to send the report up."

A motion was made by Councilman Ken Marks, seconded by Councilman Timmy Lejeune to accept the Parish President & Finance Report:
On roll call vote: YEAS: Nancy Carriere, Faltery Jolivette, Ken Marks and Timmy Lejeune. **NAYS:** None. **ABSENT**: Dexter Brown. **ABSTAINED**: None.
Motion carried.

6. **Forward to Regular Meeting**: **Resolution No. 012-2026**.

Parish President Jessie Bellard stated, "We will just be the pass thru agent for them. It does not cost the parish anything. We filed on their behalf last year so it is going to get to us and it will go to them so they can better their water system."

A motion was made by Councilman Timmy Lejeune, seconded by Councilman Ken Marks to forward to Regular Meeting held on ***Wednesday, August 19, 2026*** to adopt ***Resolution No. 012-2026***.
On roll call vote: YEAS: Nancy Carriere, Faltery Jolivette, Ken Marks and Timmy Lejeune. **NAYS:** None. **ABSENT**: Dexter Brown. **ABSTAINED**: None.
Motion forwarded.

RESOLUTION OF THE ST. LANDRY PARISH GOVERNMENT ADOPTING CERTAIN POLICIES AND PROCEDURES FOR THE LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (LCDBG) 2026 PUBLIC FACILITIES PROGRAM – PLAISANCE WATER SYSTEM PROJECT

WHEREAS, the St. Landry Parish Government previously adopted certain policies and procedures in connection with the administration of the 2025 Louisiana Community Development Block Grant (LCDBG) Clearance Program Grant and the Community

Development Block Grant – Disaster Recovery (CDBG-DR) Louisiana Watershed Initiative (LWI) Program Grant; and

WHEREAS, the St. Landry Parish Government has determined that these policies and procedures remain current, appropriate, and consistent with applicable federal and state requirements governing Community Development Block Grant-funded activities; and

WHEREAS, the St. Landry Parish Government desires to formally adopt and utilize these policies and procedures for the administration of the LCDBG 2026 Public Facilities Grant for the Plaisance Water System Project.

NOW, THEREFORE, BE IT RESOLVED by the St. Landry Parish Government that the following policies and procedures are hereby adopted and shall govern the administration of the LCDBG 2026 Public Facilities Grant for the Plaisance Water System Project:

Section 504 Communication Policy;
Grievance Procedure;
Residential Anti-displacement and Relocation Assistance Plan; and
Procurement Policy.

BE IT FURTHER RESOLVED that Ms. Candace Leday is hereby designated to serve as the Section 504 Coordinator and Fair Housing Coordinator for the St. Landry Parish Government for purposes of the LCDBG 2026 Public Facilities Grant, as well as other active LCDBG & CDBG-DR Grants.

The contact information for the Section 504 and Fair Housing Coordinator is as follows:

Candace Leday
Section 504 and Fair Housing Coordinator
St. Landry Parish Government
Phone: (337) 948-3688

BE IT FURTHER RESOLVED that the Parish President and all appropriate Parish officials are authorized to implement and administer these policies and procedures and to take all actions necessary to ensure compliance with applicable federal, state, and program requirements associated with the LCDBG 2026 Public Facilities Grant.

7. **Discuss any other business properly brought before this committee**.

Councilwoman Nancy Carriere questioned, "The McNees Project, how is it looking? We were going to assist the drainage board."

Parish President Jessie Bellard stated, "We will. I will check with the contractor and see where he is at with it. I did not talk to him but I will talk to him tomorrow."

8. **Adjourn**.

A motion was made by Councilman Timmy Lejeune, seconded by Councilman Faltery Jolivette to adjourn the Administrative/Finance Committee Meeting.
On roll call vote: YEAS: Nancy Carriere, Faltery Jolivette, Ken Marks and Timmy Lejeune. **NAYS:** None. **ABSENT:** Dexter Brown. **ABSTAINED**: None.
Motion carried

FIRST MEETING
ST. LANDRY PARISH COUNCIL
ADMINISTRATIVE/FINANCE COMMITTEE MEETING
WEDNESDAY, AUGUST 5th, 2026
OLD CITY MARKET, 131 W. BELLEVUE ST.
OPELOUSAS, LA

ADMINISTRATIVE/FINANCE COMMITTEE MEETING MINUTES

1. **Administrative Finance Chairman Harold Taylor** called this meeting of the Administrative Finance Committee of the St. Landry Parish Council to order.

2. **Councilwoman Mildred Thierry** said the Pledge of Allegiance & Invocation.

3. **Roll Call**: Nancy Carriere, Faltery Jolivette, Harold Taylor, Ken Marks and Timmy Lejeune. **Ex-Officio**: Wayne Ardoin. **ABSENT**: Dexter Brown.

4. Person to Address the Committee.

Mr. Craig Stephen Gailes addressed the council. He stated, "My name is Craig Stephen Gailes. I am from Opelousas, LA. I reside at 8553 HWY 182. I am here tonight because I placed an application for the Solid Waste Commission Board."

Councilman Faltery Jolivette questioned, "Why sir? Why Mr. Gailes would you be interested?""

Mr. Craig Stephen Gailes stated, "I love people. I love government and I like to see things ran properly and in the right order. If I can be a strength to the committee then I would love to be an appointed."

Councilman Faltery Jolivette stated, "Thank you for your interest."

Ms. Lena Charles Addressed the council. She stated, "Good afternoon. My name is Lena Charles. I want to thank the Parish President and the Parish Council men and women for allowing me to come before you. You all have gotten a formal invitation in your box that we have our kick off for Zydeco season tomorrow at the Opelousas Interpretive Center on Main Street. It is between the hours of 12 noon and 1:30 p.m. It is for the business folks like yourself to come out that have supported the festival all of these years. We will be unveiling what 2026 Zydeco season is all about. At the next meeting I will also have another presentation and bring your whack cards and your tokens. I also want you all to know that we want you all to try and come out and support us. We know that we could not get to be a parish festival until we have the support of the parish council. You gave us that years ago and I think that we have lived up to it. I can stand before you to tell you and the parish president we have not had an incident at our festivals because of the planning and the security, everything that is in place will be in place as usual. For 44 years we have been doing The Original South West Louisiana Zydeco Music Festival. Thank you."

Ms. Kimberly Culotta addressed the council. She stated, "I am scheduled to come tomorrow. Thank you for letting me speak to the parish council. Thank you all for your support for our management plan, I am with the Atchafalaya Basin Keeper. Tomorrow we are having a community meeting open to the public and we hope that all of you will join us so we can speak with the parish residence about the Atchafalaya Basin and the issue of sedimentation and how that affects drainage and we know that drainage is a big issue for all of us right now. I do have some flyers that I will leave in the back. I am here to thank you all for letting us use the space and remind you all about the event tomorrow and inform everybody else who are here. It will start at 5:30 p.m. tomorrow in this room."

Councilman Ken Marks stated, "It will be held here in our Chambers at 5:30 p.m."

2025 Audit Report with Steve Moosa of Darnall Sikes & Frederick

Administrative Finance Chairman Harold Taylor stated*, "**Next item is our 2025 Audit Report with Mr. Steve Moosa of Darnall Sikes & Frederick. I think one week ago a letter was sent to your office asking you to return and give us an update. We had two major questions: Improper use of Special Revenue Funds beginning at page 94 of the financial report year ending December 31, 2025. Your report states that Road District 1 Sales Tax Fund were used to finance expenditures in the General Fund that were not clearly related to construction maintenance and improvements of road within the Road District No. 1. We would like a written itemization of the funds used in this manner including documentation, dates and purposes of the use of these funds removed. We would request any written documentation that was provided to the parish council that such funds were used for these purposes. Additionally we would like to know if Louisiana Revised Statue 39704, a copy of which is attached was discussed at any time with our Parish President regarding the improper use of Special Revenue Funds. ***Question No. 2: Details of other dedicated funds where similar withdrawals were made by the parish president. We would like to know how much funding the St. Landry Parish Animal Shelter was paid using funds from St. Landry Parish Health Unit for the Fiscal Year ending December 31st, 2025. Mr. Moosa you have the floor."

***Mr. Steve Moosa, Auditor addressed the council. He stated*, "**Good evening council, president. To address those questions those are not part of the audit per say that we would look at the detail records that you are asking for, the actual per transaction transfer and what the use was. That would be outside of the scope of the financial audit. We would have to conduct what is called an Agreed upon Procedure and get the Legislative Auditor's approval for us to conduct that for you and then we could issue a report on that basis for that detail. As far as the totals what we are reporting on the audit is the balances at year end and where the funds were reported for the fiscal year and that is what we have, just the year and we don't look at every record, every detail but if you would like that information we could definitely perform those procedures for you all."

Councilman Ken Marks questioned, "Mr. Moosa, this agreed upon procedure you mentioned, how is that done? Do we request that?"

Mr. Steve Moosa, Auditor stated, "I would put together an Engagement Letter based on the criteria you are asking for with just letters presenting. Then I would present it to you. If you all would agree that we have the same interpretation of what you are asking for then we would have you sign it and I would sign it and we would send it to the Legislature Auditor. They would review it to make sure that it is a good use of tax payer's dollars to have that work done. If they approve it we could perform those procedures and come back and give you a separate report."

Councilman Ken Marks stated, "When you say they approve it who do you mean?"

Mr. Steve Moosa, Auditor stated, "The Legislative Auditors."

Councilman Ken Marks questioned, "So if they don't approve it we won't get the procedure discussed?"

Mr. Steve Moosa, Auditor stated, "Right that is correct. We have to get their approval before we can come in and do that***."***

Councilman Timmy Lejeune questioned, "Mr. Moosa I have a few questions. When you did the audit did you see anything that was criminal on Mr. Bellard? If there is anything criminal then we need to take action. In your opinion or in your profession do you think there were anything illegally done?"

Mr. Steve Moosa, Auditor stated, "From my procedures performed as part of the audit engagement at the level that the county standards require we did not report any illegal matters in the Audit Report."

Councilman Timmy Lejeune questioned, "So the funding that was used from one fund to another is that legal?"

Mr. Steve Moosa, Auditor stated, "That is used by government agencies yes on a regular basis. The reason we put a finding on the report is that after discussion is a plan to repay or return the money through your budget process was in evident. We wanted to bring it to your attention and the management council and president that going forward a plan needs to be made whether you have increased revenues or you had to cut services to get your expenses in line to the revenue levels you have available for your General Fund and for the Health Unit and the Jail Maintenance, all programs. That is where we needed to bring attention and that is what we have done."

Councilman Timmy Lejeune questioned, "So you can move funds around from one to another if you intend to pay it back or do pay it back? Is that what you are telling me?"

Mr. Steve Moosa, Auditor stated, "That is correct, yes."

Councilman Timmy Lejeune stated, "The proposition says one thing and you still have that right to move funds around, legally as long as it is not the intent of spending on something without paying it back."

Mr. Steve Moosa, Auditor stated, "That is right. In accounting terms it is called Accounting Transfers. When you transfer money from one program to another without expectations to have it paid back. In this case it is due to do funds**.** It is an asset liability, short term borrowings between the funds with the understanding that we anticipate some revenue coming in, we need this to continue with their services provided and the intent is to pay it back. That is how it was accounted for. We are seeing in the process over a few years that it kept increasing so we just wanted to bring it to the attention so that on this year's upcoming budget and process plans would be made to start reducing that balance."

Councilwoman Nancy Carriere questioned, "I have two questions: One you said the audit have to be approved by the Legislative Auditor. How long do you think that process is going to take for the approval and make that request?"

Mr. Steve Moosa, Auditor stated, "For the agreed upon procedures we discussed earlier."

Councilwoman Nancy Carriere questioned, "Yes, usually how long?"

Mr. Steve Moosa, Auditor stated, "I would say a few weeks."

Councilwoman Nancy Carriere stated, "My second question is this: I know that you said that this is legal and you have something in writing that this is legal to do these procedures? We have been paying it back every year for the last couple of years, right you said that we have been doing this."

Mr. Steve Moosa, Auditor stated, "That is our process of borrowing and the new revenue that come in we pay it back but when we see the balance increasing we feel like it is getting to a point where it may not be able to be paid back so we want to protect the parish."

Councilwoman Nancy Carriere questioned, "Is this the first time that you have noticed that it have increased?"

Mr. Steve Moosa, Auditor stated, "To this level, yes. Ms. Nancy I would like to follow up. In combination you can't look at it as just a silo one item. When we saw the General Fund Balance in total revenue shrinking that was also part of my concern to bring it to your attention."

Councilwoman Nancy Carriere stated, "I don't think this was ever brought to our attention. Last year you did not mention that did you?"

Mr. Steve Moosa, Auditor stated, "Right, but the balance was not at $1,800,000.00 it was at $1,200,000.00 and the general fund had a fund balance of $600,000.00. It was presentable and talking with management there were some anticipated revenues to come in so we felt comfortable that the plan was there to pay it back."

Councilwoman Nancy Carriere stated, "Because it was an audit when you presented everything just to let us know that had happen and we would know what to expect the following years especially if we were falling short. If we knew last year that this money was taken from the General Fund, I mean from the Smooth Ride Home and used in the General Fund it would not be such a surprise I think."

Mr. Steve Moosa, Auditor stated, "I apologize. It was presented in the Audit Report all the due to do funds are in there. We had our meeting."

Councilwoman Nancy Carriere stated, "That was not mention. You and I had extensive talks and I asked you a lot of questions and that was never brought up. I was not aware of that."

Councilman Ken Marks stated, "My question is this: Special Revenue Funds as Revised Statue 39704 specifically for Road District 1 Sales Tax Fund. I understand other funds within multi funds that we have in our parish that you can borrow from them and pay them back within the year. Is here a law that decides that we can borrow from a dedicated fund? I may ask Legal Counsel on that?"

Legal Counsel Randy Wagley stated, "I am thinking that his answers are all related to accepted accounting and auditing procedures. What you all are asking is basically criminal type legal questions. I think that is why he can't answer them."

Mr. Steve Moosa, Auditor stated, "That is correct."

Councilman Ken Marks stated, "Does the statue allow that?"

Legal Counsel Randy Wagley stated, "I think it is allowed within an agency. Whether or not it is some kind of a criminal act is a whole different thing."

Administrative Finance Chairman Harold Taylor questioned, "Mr. Moosa at our meeting last week you said that it was okay to transfer money for a short term is that correct?"

Mr. Steve Moosa, Auditor stated, "That is correct."

Administrative Finance Chairman Harold Taylor stated, "You also said in your audit report that you have been knowing that they have been transferring money for four years, is that correct? The first year, $200,000.00, the second year $500,000.00, the third year $900,000.00 and the fourth year $1,800,000.00 is that correct? Is that what you said? Is that short term to you?"

Mr. Steve Moosa, Auditor stated, "To answer your question if that is short term my answer is: Yes."

Administrative Finance Chairman Harold Taylor stated, "Four years is short term, okay. Thank you."

Legal Counsel Randy Wagley questioned, "What statue is he relying on to answer your questions?"

Councilman Ken Marks stated, "We have a dedicated road fund that these constituents voted for. It is called the Smooth Ride Home and that is what that is. It is dedicated for roads only."

Legal Counsel Randy Wagley stated, "Right but you are asking if the statue allow that."

Councilman Ken Marks stated, "Allows us to borrow money from that fund to balance your budget."

Legal Counsel Randy Wagley stated, "Which statue are you talking about?"

Councilman Ken Marks stated, "39704. Do you want me to read what it says?"

Legal Counsel Randy Wagley stated, "Yes."

Councilman Ken Marks stated, "Proceeds of the Special Tax Fund. The proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax were levied. The records, the taxing authority shall clearly reflect the objects and purpose for which the proceeds of the tax are used. We have that documentation of how it was used and when it was used and how much was used? I have never seen anything."

Mr. Steve Moosa, Auditor stated, "The revenues that go into the sales tax fund there is a separate special revenue fund that accounts for the revenues and the expenses paid out of that fund and or transferred to debt service because part of that statue says it can be used for debt service payments for roads projects. It is a separate fund, it is accounted for in their revenue and expense schedule to reflect that. What we are reporting here is monies reported as a due to do fund taken out of the account not spent and will come back, that is the intent."

Councilman Ken Marks stated, "It have to come back within the given year or there is no specifications on that."

Mr. Steve Moosa, Auditor stated, "The best practice of standards tell you that it should be paid back within a reasonable period of time. It is not meant to be long term. When we come in to do our audit usually in April or May we have a few months after year end and we can follow up and ask if this money have been paid back. Most years we have seen some amounts have been paid back. When we went back and started seeing a trend of increases and reflecting the General Fund-Fund Balance not being very robust, it was negative this year we felt if we continue this process, this trend will it be paid back so I am bringing it to your attention. Before it gets really bad let's start addressing it and that is what we are trying to do now. That is why I brought it to your attention in the audit. I was asked at the last report what recommendation do I have to bring it back. I am not part of management but what I did do during my process, and I handed you all a sheet of paper, loose leaf, showing what monies does the parish receives for prisoner maintenance and expenses? The Parish receives an Ad Valorem Tax that the tax payers passed for Jail Maintenance. The parish received $850,000.00 per year for Jail Maintenance. The parish also receives inmate revenue for housing inmates, we get reimburse so much. The parish received $172,000.00. That part is highlighted in green. There is a special revenue fund called Jail Maintenance. It is for maintaining the jail prisoners. The parish spent just over $1,400,000.00 dollars this past year so we have about $1,000,000.00 of revenue coming in and we have $1,400,000.00 being spent so the parish is short $370,000.00. We have to do something as a parish. You are the council working with the parish president on either raising revenues but I don't know how you can cut cost because as a prisoner you can't control who comes and if they get sick while they are in your jail. I do know that for the last several years the parish president have been speaking to you all about speaking to the other agencies in the parish to try and help to cover some of those cost and that is an idea working with your other agencies as a group. You all are working for the same people. The same people that voted for each one of you voted for Parish President and you all are all working together so let's work together to see if we can come up with a way to help cover these cost in the jail and you can continue doing other services. This is just one example and I just wanted to bring it to your attention which I know that you are aware of."

Councilman Ken Marks stated, "I did not finish my question and you jumped over to this. My point is this: We know your audit report is to identify deficiencies but not making recommendations accordingly is that correct? You don't make recommendations on how to fix it or could you? Will we have to ask you that?"

Mr. Steve Moosa, Auditor stated, "If we come in and start analyzing it and detailing it yes."

Councilman Ken Marks stated, "Yes we would like to have it in detail."

Mr. Steve Moosa, Auditor stated, "What I was able to do was point out one small item but I can't act upon it. The parish have a millage, this ad Valorem tax for the jail and it raises $850,000.00. I think that is a one mill so the question is this: do you want to raise the mill to two mills and raise another $800,000.00 and you will have revenue covered jails."

Administrative Finance Chairman Harold Taylor stated, "While you are on the jail Maintenance Fund 24 the adopted 2025 budget shows a transfer out of Fund 24 which is the Jail Maintenance Fund to the General Fund, Fund 11 for $82,823.00. Were you able to reconcile that transfer?"

Mr. Steve Moosa, Auditor stated, "The transfer what we do is part of the audit. We verify that the transfer was matched on the other side. We know that one side have the revenue and one side have the expense."

Administrative Finance Chairman Harold Taylor stated, "But you did not reconcile that?"

Mr. Steve Moosa, Auditor stated, "As part of the audit procedures when you say reconcile what are you asking?"

Administrative Finance Chairman Harold Taylor stated, "In other words it is a dedicated tax for jail maintenance why would we be allowed to transfer it to the General Fund?"

Mr. Steve Moosa, Auditor stated, "Because the General Fund may have paid for expenses related to the jail that they were reimbursing so it is transferred over to cover those cost. That is what happened."

Councilwoman Mildred Thierry questioned, "Mr. Moosa, back to the Smooth Ride Home Project. When funds were transferred from this program to the General Fund was it being done with the intention of expecting other funds to come in to repay it? Do you know this?"

Mr. Steve Moosa, Auditor stated, "That is based on the accounting, yes and based on our discussion with management."

Councilwoman Mildred Thierry questioned, "Do you know if those funds ever came in?"

Mr. Steve Moosa, Auditor stated, "Were repaid?"

Councilwoman Mildred Thierry stated, "The funds they were expecting to utilize to put it back."

Mr. Steve Moosa, Auditor stated, "Additional revenue no there have been some delays in additional revenues. That have put a hindrance on repaying those amounts. In prior years some amounts have been repaid and the process was applied properly but under this year's circumstances it is a snapshot. We come in and look at your December 2025 financial situation and we see that the General Fund was almost out of money, the Fund Balance is negative. It is a deficit and it owes money to the other funds so we needed to bring that too your attention and speak with the president. In the process of this year's budget he spoke with the Legislative Auditors or his team did and they recommended that everything is looking good for this year but before year end when you do your budget process you need to address this amount of money and start showing a plan to pay it back. It is the plan that needs to be identified. The Legislative Auditors did not say five days, ten days or six months they just said to start a plan. If we can see that when your yearend closes next year then we are in the right direction."

Councilwoman Mildred Thierry questioned, "So the funds that they were expecting on utilizing to replace this is it possible that they will receive those funds later on?"

Mr. Steve Moosa, Auditor stated, "Yes there is."

Chairman Wayne Ardoin questioned, "Mr. Moosa, I alluded the other night about this situation with this tax situation. The school board is going through so big changes right now. How are we going to look to bring this tax up for renewal in 2029, that is when it will come up if I am not mistaken, how are we going to look where you still have monies that are owed to Parish Government to these other funds out of that Smooth Ride Home. How are we going to look to try and renew that tax?"

Mr. Steve Moosa, Auditor stated, "I think if you can explain it and show your constituents that you are working with them and heading in the right direction. It is not like the money was used and missing it was used for services that the citizens want to continue seeing. Right after the last meeting what was one of the suggestions to end? Animal Control. It is costing the parish $600,000.00 per year. With the citizens talking the parish will get some donations to help cover that. That is another way of helping out the parish. That is why bringing it up and talking about it and if you all work together you all can get some more money coming into the parish to help cover the existing services being provide, that is the goal to continue providing services. We have to bring it to your attention that the monies is needed to be used for the intended purposes and borrowing a little bit and using it to help cover some of the short falls is fine but you all need to have a plan to pay it back. You don't want to use the money and say okay I am just going to forget about it but it is to continue with a plan to improve operations and raise revenues and cut services, it is easy for me to say. It comes back to everyone here for you to speak with your constituents and say we are trying to work with the money that we have with priorities. You have 10 priorities buy we can't work on all of them there have to be some give and take. That is the way that government have to run."

Chairman Wayne Ardoin stated, "My next question is this: "Whenever the Health Unit Tax was renewed it was on the ballot that certain monies was going to be use within that fund to fund the Animal Shelter."

Mr. Steve Moosa, Auditor stated, "That is correct."

Chairman Wayne Ardoin questioned, "So we ran out of money in the Health Unit where we have to close the Animal Shelter."

Parish President Jessie Bellard stated, "Hold on Mr. Ardoin. It was never in the Referendum."

Chairman Wayne Ardoin questioned, "It was never in the Referendum."

Parish President Jessie Bellard stated, "No sir."

Chairman Wayne Ardoin stated, "If I am not mistaken I have copy of it here."

Parish President Jessie Bellard stated, "If you read the Referendum you will see that it does not say anything about Animal Control. Not the bottom age, look at the actual white section."

Chairman Wayne Ardoin stated, "The white section, okay. It was always said that we were going to use it for the Animal Shelter better for the health of the people with the Animal Shelter being funded."

Parish President Jessie Bellard stated, "Whenever we got here in 2004 the Police Jury was using it for the Animal Control Shelter."

Chairman Wayne Ardoin questioned, "In this deal what does it say at the bottom, Animal Control."

Parish President Jessie Bellard stated, "If you look at the white section which is what is on the ballot it does not say anything about Animal Control."

Chairman Wayne Ardoin questioned, "Why was this on here?"

Parish President Jessie Bellard stated, "I have no idea. I did not put that together so I don't know."

Chairman Wayne Ardoin stated, "That is what perturb some people. They say that you all had it on the ballot."

Mr. Steve Moosa, Auditor stated, "From the accounting side of managing your finances you might raise $1,000,000.00 with sales tax for the Health Unit but you have to run your clinics and you have 3 or 4 health units in the parish. Do you have to close some of those? You try to do both, you try to balance it and that is what you all have done."

Chairman Wayne Ardoin stated, "We need to know that. Are we getting a report saying that we have some deficiencies? No we are not getting any reports. My next question is this: You said the Smooth Ride Home borrowed some money over a four year period. Are there any other road districts? I have a road district, Mr. Alvin Stelly have a road district and Ms. Vivian Olivier have a road district. We still have some road districts that comes into parish government. Have those been tapped into?"

Mr. Steve Moosa, Auditor stated, "First I would like to back up. You are talking about borrowings. These are not borrowings in terms where you have interest back and forth, advances were made from one fund to another with anticipation of paying it back. We have in the report disclosed yes every fund either have a do to due fund from itself and it is reported on the balance sheet of each fund to reflect those balances."

Chairman Wayne Ardoin questioned, "Are you going to bring that to our attention?"

Mr. Steve Moosa, Auditor stated, "It is in the Audit Report."

Chairman Wayne Ardoin stated, "I know what you are stating but I am asking if you are at liberty to tell me that they all are alright. Those three road districts that I am naming to you?"

Mr. Steve Moosa, Auditor stated, "If I recall a couple of the road districts do have monies that are due from other funds. I am not sure which funds at this point but it could be the road and bridge or it could be another one. But yes there is some funds. It is in the disclosure the total of all balance owed and advanced from each fund and which fund owes which fund."

Chairman Wayne Ardoin stated, "I find it very peculiar. I don't want to lean on him but I have asked for some roads to be overlaid in the district. The people just renewed the tax in District 9 which is Fund 42. No roads are being overlaid. You have that money there if it is right and those numbers are correct. Why is it that some of these roads are not getting overlaid? We just got it renewed. When it will come up again they will say that we did not do anything with overlaying some roads. That is my concern."

Parish President Jessie Bellard stated, "I can answer that question."

Chairman Wayne Ardoin stated, "Well answer it Mr. Bellard please because you have to answer somethings here tonight."

Parish President Jessie Bellard stated, "Well I don't have to answer nothing. I am just going to tell you. Here is the thing. Whenever you ask me to do some roads what I do is this: I go back and look at the entire district, not just the handpicked roads that you take care of and nobody else."

Chairman Wayne Ardoin stated, "Well I am looking at the worst ones Mr. Bellard."

Parish President Jessie Bellard stated, "I have the floor, I have the floor. Whenever I make a decision and I am overlaying roads I will let you know which roads we will be doing. Just because you make that recommendation doesn't mean we are going to do those roads, I done told you that before. They had roads in your district that never saw a piece of blacktop before because they had trailer houses living on that property so that is why I am looking at everything as a whole and not just the ones that you want to do. The roads are going to get overlaid it just not going to be the ones that you want all the time."

Chairman Wayne Ardoin stated, "Mr. Bellard, out of all due respect you overlaid Tom Schexnayder Road and now it is tore up because the cane farmers tore it up and you know that. You just mentioned the ones with the mobile homes. They have 40 mobile homes down there but with the cane farmers we have to spend some more money repair it."

Parish President Jessie Bellard stated, "And we addressed that issue when passing that ordinance about the cane farmers."

Chairman Wayne Ardoin stated, "I am concerned if our money is accounted for in those 3 road districts, that is what I am concerned about. Thank you."

Administrative Finance Chairman Harold Taylor questioned, "Getting back to the Animal Shelter the 2025 adopted budget all of the animal expenses are paid out of the health care unit, $553,000.00 or 25% of the budget okay. Additionally the adopted 2026 budget in Fund 23 the Health Unit Fund shows a total revenue of $2,300,000.00 with expenditures of $528,000.00 or 23% for animal control. This is Mr. Bellard's budget that was adopted by the council. Additional the 2025 Audit shows a surplus of $790,000.00, your figures shows that. So why are we closing the Animal Shelter? I will tell you why: Because if you take the Ad Valorem Tax which is the large portion of the $2,300,000.00 and divide it by 12 months but at 7 months we had to close it down we spent 7 times 200 thousand is $1,400,000.00. We are out of money because the Ad Valorem Tax don't come in until the end of the year so I am think it was bogus to say that we had to close it down to pay off the General Fund because we could not use that money anyway."

Mr. Steve Moosa, Auditor stated, "Mr. Taylor, on page 14 is the Health Unit Maintenance Fund. It is the third column from the left. Total revenue for 2025 is $2,400,000.00 and the total expenses is $2,500,000.00 so they have a shortfall of $116,000.00 and you said they had a Surplus of $700,000.00 that is the budget I believe."

Administrative Finance Chairman Harold Taylor stated, "If you look on the pages that I just mentioned that is what it shows. Page 11."

Mr. Steve Moosa, Auditor stated, "On page 11 that is the balance sheet. That is their Fund Balance that they have available for future years, yes. They do still have money available."

Administrative Finance Chairman Harold Taylor stated, "Reconcile that for me."

Mr. Steve Moosa, Auditor stated, "Let's go back to page 14."

Administrative Finance Chairman Harold Taylor stated, "Well on page 11 under the General Fund you showed $1,600,000.00 and that is correct, that is what you said it was then you said $874,000.00 for the Road and Bridge Fund and $790,000.00 Surplus in the Health Unit Fund and in the Airport Fund we have a negative $274,000.00 so why are we changing pages on this? That is no correct?"

Mr. Steve Moosa, Auditor stated, "A surplus is not on the balance sheet. That is a Cumulative Balance since the existence of the health unit."

Administrative Finance Chairman Harold Taylor stated, "Okay so go back to page 15 and tell me how much money we have in the Health Unit Fund***?"***

Mr. Steve Moosa, Auditor stated, "To know how much money you have available in the Health Unit?"

Administrative Finance Chairman Harold Taylor stated, "At the end of the year, December 31st, 2025 what did we have?"

Mr. Steve Moosa, Auditor stated, "Your fund balance was $790,000.00. But let's go back. You said you had a surplus for that year but it is not for the year it is cumulative."

Administrative Finance Chairman Harold Taylor stated, "At the end of 2025 we had $790,000.00 is that correct?"

Mr. Steve Moosa, Auditor stated, "And cash in the bank was $28,000.000 and receivables was $1,700,000.00. So it was not like the money was available."

Administrative Finance Chairman Harold Taylor stated, "So why did you say that we were negative on that one too. Listen I am not an accountant but I can tell bull when I see it."

Mr. Steve Moosa, Auditor stated, "Sir, I am trying to explain to you. Revenues less expenses gives you a profit or loss, surplus or shortfall."

Administrative Finance Chairman Harold Taylor stated, "Mr. Moosa, I told you last time if my accountant treated me like you are treating us I would have fired him a long time ago. Thank you for your time. Does anyone else have something they want to ask?"

Mr. Steve Moosa, Auditor stated, "I appreciate it."

Councilman Timmy Lejeune stated, "I have a question for Mr. Bellard. I know, I hear and I see. Do you have a plan in place to take care of this business that is all confusing, corrupt?"

Parish President Jessie Bellard stated, "There is no confusing, there is corruption there is no nothing. That is the whole thing. There is only two councilmembers that is trying to portray that and it is not. The difference between a balance sheet and the cash he should know what that is but evidently he doesn't. At the end of the day we have our plan and it is called the budget. The budget is coming back in front of the council in October and at that time I will sit down with the councilmembers and I will explain to them what we will be doing and how we will be doing it and by that time we will have everything in place and we will answer the questions at that point."

Chairman Wayne Ardoin questioned, "Mr. Bellard, isn't it a fact that maybe one of your people over in your administration is saying that you all are having trouble to meet payroll?"

Parish President Jessie Bellard stated, "No, it is not a fact. It is just you that is saying that, yes it is you."

Chairman Wayne Ardoin stated, "No, no, oh no, it is not me. It was brought to our attention."

Parish President Jessie Bellard stated, "I can only imagine. Between you and Harold you all spread so many lies it is ridiculous. At least I know the difference between a balance sheet and a budget."

Chairman Wayne Ardoin stated, "Thank you."

Councilman Ken Marks questioned, "On the Annual Audit Report that you provided to us there are findings in that report at the closing of the report. Who is responsible, besides administration, who is responsible for making the corrective actions of the findings in an audit? How do we know if they have been done or not?"

Mr. Steve Moosa, Auditor stated, "It would be the everyday management's responsibility because they are handling it every day and bring it to you all's attention."

Councilman Ken Marks questioned, "Okay that is fine. The other thing is the Special Funds. We spoke about Road District 1. We also have a fund called Opioid Settlement that you are familiar with, right Opioid. That is specifically to be used for certain things right from what it is stated."

Mr. Steve Moosa, Auditor stated, "That is right, that is Federal Grants, Federal Dollars that is correct."

Councilman Ken Marks continued, "So for the General Fund purpose how is that compliant with the restrictions that are supplied for their funding? How are we allowing this to be used elsewhere? Transferred to another fund."

Mr. Steve Moosa, Auditor stated, "There are certain expenditures that can be reimburse."

Councilman Ken Marks questioned, "Certain, so identify certain expenditures."

Mr. Steve Moosa, Auditor stated, "I don't have the Opioid Program in front of me but if they qualify under the Opioid Purpose, whether it is mental health or anything to do with drug additions and so forth."

Councilman Ken Marks stated, "That is right, we read that but if it is not going to that and it is going to something else?"

Mr. Steve Moosa, Auditor stated, "It is not spent necessarily in the Opioid Fund. That is a catch where the revenue comes in. Just like you get an invoice if they turn in support that supports the use of those funds it can be taken and transferred and paid in the other fund."

Councilman Ken Marks stated, "Okay, my last question is this: We know that you had the annual report, do you have snapshots during the year that you come back and tell us your findings after a quarter or six months or three-quarters of the year so that we can have your expertise knowledge of knowing where we are from a snapshot standpoint."

Mr. Steve Moosa, Auditor stated, "Right again that would be an addition."

Councilman Ken Marks stated, "A request from us."

Mr. Steve Moosa, Auditor stated, "That is right.

Councilman Ken Marks stated, "Are we requesting for you to show up one a year and give us an Audit Report?"

Mr. Steve Moosa, Auditor stated, "That is correct."

Administrative Finance Chairman Harold Taylor stated, "Anyone else? Thank you Mr. Moosa."

5. **Parish President & Finance Reports**:

Parish President Jessie Bellard stated, "The only report that I have is the update on the Nap Lane Project. Hopefully within the next week or so we are going to be able to start the utility easements and the plans to be finalized. This is a long process for Nap Lane. This has been going on for almost two years. The State have to approve a lot of these plans because Nap Lane is going to both state roads so they have to approve them. They are doing their study and they are doing traffic studies but as of right now we are looking at utilities and the easements on the side of the road. The other thing is our Clearance Program. We started out doing then and we only have 26 of them that is approved by the state. We got two of them done. We will have extra money to spend on demolishing these houses so we are going to submit more houses at a later date. This is costing us about $4,500.00 per house right now to tear them down. It was estimated with the contractor at over $20,000.00 per house so that is why they only approve 26 homes to be torn down. Once we get to the end of that we will be able to submit some more homes to be demolished."

Councilman Ken Marks questioned, "The problem with the jail maintenance and elevation of expenditures. Is there any way that we can get some clarity because there are so many things going on out there and we don't know what is true and what is not true.

Can we get the Sheriff to come over here and let him tell us what is going on and what he expect?"

Parish President Jessie Bellard stated, "At the end of the day this is the issue with the jail. A lot of people would say I can't believe this is true but everything at that jail across the street and everybody should know this the sheriff only pays the deputies."

Councilman Ken Marks stated, "I know that."

Parish President Jessie Bellard continued, "Whenever the deputies' transport an inmate that bill is brought to us and we pay the deputy. Hospital bills, we pay all of those hospital bills. Everything dealing with the inmate is us. The sheriff really don't have to much control on these inmates because they bring them into the jail and we are stuck with them. He has to take them into the jail and once he takes them in they become our issue no matter how sick they are or whatever the case may be. The criminals are actually dictating to us what our budget is going to allow and not allow."

Councilman Ken Marks stated, "My last question is this: The Charter that was established many years ago have never been amended, never been approached, never been looked at for clarification in today's cost of everything then 50% or 60% increase. You had mentioned something about Legislative Action that you were thinking about or talking about, look this is a state problem, this is not just our problem. We need to get some teeth to this thing pretty soon."

Parish President Jessie Bellard stated, "That is correct. So the 5 year average of housing an inmate in our jail is $18.38 per day per inmate. It is going up every year as everybody knows. It is not because the system is not moving, so the system is moving but today we have 71 state inmates across the street, okay. That brings in a total of about $2,300.00 per day that goes to the sheriff's office, it does not come to us."

Councilman Ken Marks stated, "Again, that is Legislation."

Parish President Jessie Bellard stated, "Exactly."

Councilman Ken Marks questioned, "Do we have an action time to get that looked at?"

Parish President Jessie Bellard stated, "I will be honest with you all. Last year we asked the Sheriff's Association for one thing. The Parish Presidents and the Police Jury Association asked the Sheriff's Association for one thing. Instead of shipping an inmate out at their own whelm we ask them to let us know when they are doing it. Not for them to pay it but just let us know that I am shipping out five inmates, they did not want to do that. We know that we will be having a fight at the Capital if we even try that and try to find a Legislation that is going to do it. I am just being honest with you all."

Councilman Ken Marks stated, "It probably will remain the same."

Parish President Jessie Bellard stated, "I don't see a change happening anytime soon."

Councilman Ken marks stated, "That is a shame."

Councilwoman Nancy Carriere questioned, "I have two questions. I know you talked about making cuts in Code Enforcement and you mentioned about tearing down more house. What about the grass cutting and the other part of Code Enforcement."

Parish President Jessie Bellard stated, "So Code Enforcement as it stands now is pretty much self-sufficient because of the adjudicated properties and everything that is happening. When we cut some grass and do some things we put liens on properties so the money is coming into to be self-sufficient. As long as it can stay like it is we are going to continue doing this because believe it or not that is an everyday deal right now. People don't take care of their properties and we have to go and handle it for them if we had to cut that service out. My only problem is this: The services that we would have to cut as a government is really ridiculous. We get $2,600,000.00 a year in Ad Valorem Taxes for

General Fund. We got $4,600.000.00 in Mandates Expenses. Every year we are behind the gun by $2,000,000.00. It is nobody's fault, honestly it is not, it is the system but the people who are paying taxes in this parish are not going to be getting services because of other mandates that we have no choice but to pay. What I am saying is this: I don't want to cut out anything that the people are getting now because that is all that we have left. The next round of cuts we will be cutting some services that I don't want to have to cut. There are a couple of options that is going to be on the table and the council to decide what they want to do with it if they want to or not and I will bring that to the council. The law allows us a couple of things and I am not in favor of either one of them but it will be a council decision and whatever you all decide I am good with it."

Councilwoman Nancy Carriere stated, "Since you are bring up cuts, I have one suggestion, I don't know if the law allows it, is it any way possible with the Indian Hills, is there any way possible if the law allows it that we get rid of it and that would save us some money?"

Parish President Jessie Bellard stated, "The state gave us that money to buy it."

Councilwoman Nancy Carriere stated, "That is why I say the law allows it. I know they gave us the grant and I was just wondering. We are paying to remodel and to upgrade and to maintain it but they gave us the money to buy it."

Parish President Jessie Bellard stated, "They gave us a little extra money to do some renovations."

Councilwoman Nancy Carriere stated, "If it is going to be expensive for us to maintain it is that an option? Or can we discuss this later?"

Parish President Jessie Bellard stated, "I can get with the appropriations in Baton Rouge and see how that is done. I imagine there is a way to do it. I don't know if there is any language that says so many years but I can check on that."

Councilman Ernest Blanchard questioned, "Mr. Bellard, where are we at on going to court with Bobby Guidroz about getting more money for the jail and inmates?"

Parish President Jessie Bellard stated, "This is what I did day before yesterday. I talked to our attorney and I will be honest with everybody. I don't have no confidence in the system. Not so much the Judicial System just the overall system. I was at a function this weekend and the Legislatures were there. I don't care what we do and going back to Mr. Marks's comments, we don't have a chance to change anything in the statues that is going to benefit the government. I don't see it happening. What I asked Lance to do was to contact his attorney and come with some type of figure that would be suitable for all of us. It is costing us $18.38 per day right now to have an inmate in there and he is getting $29.39 per inmate per day, for state inmates. All I am saying is this: Pay what it cost us and that would be about $340,000.00 plus per year on an average. That would fill the gap. At least we would get some of our money back because that is our expense."

Councilman Ernest Blanchard questioned, "Will you have to go to court?"

Parish President Jessie Bellard stated, "As far as for going to court it is going to be two years, it is a game. It is a slow process and I am just giving up on the process. Anyhow if we go to Baton Rouge we won't get anything done. So we try and negotiate and try to get some of this state money coming in or then go to court but I think negotiations could happen. Do we get the whole $18.38, probably not but we should get something more than $350.00 per day."

Councilman Ernest Blanchard stated, "I know that Tangipahoa Parish got it."

Parish President Jessie Bellard stated, "Tangipahoa Parish won their case but it got into the Appellate Court now, no telling how long it is going to take. Other parishes that did the same thing we are going they have won their cases against the sheriff's office. It is going to take years for it to come out of the Appellate Courts. Again the state inmate problem across the street is not going away. It is not the Sheriff's fault, I am telling you all. The system is working and they become adjudicated to the state. The ADA and everybody is doing their work in court. Whenever they get adjudicated to the state the state is full. I called the state and I talked to the secretary. He told me they don't have no room for them. They have to put them here, so what do we do? If we could get our cost back I would be happy."

Administrative Finance Chairman Harold Taylor questioned, "Mr. Bellard in the 2026 final budget, Fund 21, the Road and Bridge Fund, the budget shows that we transferred in from Fund 21 which is the Smooth Ride Home the Sales Tax Fund in the amount of $1,200,000.00, have you drawn down into that yet in 2026?"

Parish President Jessie Bellard stated, "I am pretty sure we did, yes."

Administrative Finance Chairman Harold Taylor stated, "You do realize that you are taking it out of this $1,800,000.00."

Parish President Jessie Bellard stated, "Yes and let me tell you all."

Administrative Finance Chairman Harold Taylor stated, "Can you quit taking any."

Parish President Jessie Bellard stated, "I can tell you all right now. Whenever you look at the Referendum that was put on the ballot there was one word in that Referendum that me and Timmy fought."

Administrative Finance Chairman Harold Taylor stated, "My point is this: We have already been written up about it."

Parish President Jessie Bellard stated, "If you will let me finish I will explain it to you Harold. Timmy and I fought this one word. It is called: Road Improvements that was put in that Referendum. Whenever you improve a road you can put limestone on the road and you are improving that road. That was not the intent of the tax. It legally can be done. I don't agree with it but it legally can be done. It is a road improvement. Timmy and I fought that word because that is what we are worried about."

Administrative Finance Chairman Harold Taylor stated, "On the $4,100,000.00 you have in Lieu of Taxes. Do you have any of that money yet?"

Parish President Jessie Bellard stated, "We got some money but not from the Solar Farms."

Administrative Finance Chairman Harold Taylor stated, "How much is some?"

Parish President Jessie Bellard stated, "We did not get the money from the Solar Farms."

Administrative Finance Chairman Harold Taylor stated, "What do you expect out of the $4,100,000.00?"

Parish President Jessie Bellard stated, "I will have to wait until the end of the year. I can tell you at the end of the year."

Administrative Finance Chairman Harold Taylor stated, "Do you realize every dollar that you don't get is that much more in debt that we are? Do you realize that? Out of a $10,000,000.00 budget 40% of it is tied up in promise money that we are not going to get one portion of it. How much was that for NextEra? Roughly."

Parish President Jessie Bellard stated, "All together it was $6,000,000.00 from NextEra."

Administrative Finance Chairman Harold Taylor stated, "How much are we going to get out of it?"

Parish President Jessie Bellard stated, "I don't remember how much we put in for this year. But if you realize it and you are talking about 40% but look on the Expense side, it is a wash. If we don't get it we don't spend it. Just look at the budget."

Administrative Finance Chairman Harold Taylor stated, "No, that is part of the $10,000,000.00 Jessie."

Parish President Jessie Bellard stated, "It is also part of the $10,000,000.00 on the Expense side too."

Administrative Finance Chairman Harold Taylor stated, "No wonder we are in trouble."

Parish President Jessie Bellard stated, "If you look at your revenue and look at your expenses you have to pay back the debt and that is what it is for."

Administrative Finance Chairman Harold Taylor stated, "Then we owe $4,000,000.00 on those bonds. Did you pay those back yet?"

Parish President Jessie Bellard stated, "We paid $1,600,000.00 this year."

Administrative Finance Chairman Harold Taylor stated, "That is what they rolled over from the year before that we did not pay is that correct?"

Parish President Jessie Bellard stated, "That is $1,300,000.00 left."

Administrative Finance Chairman Harold Taylor stated, "$1,300,000.00 out of the $4,000,000.00?"

Parish President Jessie Bellard stated, "There was no $4,000,000.00."

Administrative Finance Chairman Harold Taylor stated, "Well it was $2,900,000.00 that you borrowed from the bank and they rolled $1,300,000.00 over because you did not have the money to pay for it last year is that correct?"

Parish President Jessie Bellard stated, "$2,900,000.00 last year. We paid $1,600,000.00 this year on that $2,900,000.00. There is no $4,000,000.00."

Administrative Finance Chairman Harold Taylor stated, "Jessie, you had $1,300,000.00 you did not pay last year and the bank rolled it forward for you. I guess you reported that to the proper authorities, I am sure that you did it properly. You should have informed us that you did that but you did not. Then the bank loaned you $2,900,000.00."

Parish President Jessie Bellard stated, "No, I just got finish telling you Harold. $2,900,000.00 is the total dollar amount. The Bond Commission authorized $4,000,000.00 and we did not use $4,000,000.00 we used $2,900,000.00."

Administrative Finance Chairman Harold Taylor stated, "I got you but you still owe the $1,300,000.00 don't you?"

Parish President Jessie Bellard stated, "That is what is left this year."

Administrative Finance Chairman Harold Taylor stated, "Have you paid the $2,900,000.00 back already?"

Parish President Jessie Bellard stated, "Oh my God."

Administrative Finance Chairman Harold Taylor stated, "I am just asking a question."

Parish President Jessie Bellard stated, "I am finished, I am finish answering those questions?"

Administrative Finance Chairman Harold Taylor stated, "No you are not telling it straight. You haven't paid any of that back."

Parish President Jessie Bellard stated, "Harold, $2,900,000.00 is what was borrowed last year. We have paid back $1,600,000.00."

Administrative Finance Chairman Harold Taylor stated, "What about the $1,300,000.00 that they rolled over from the year before."

Parish President Jessie Bellard stated, "Take me Jesus, I am done. I can't explain it to you no better than that."

Administrative Finance Chairman Harold Taylor stated, "I am done too."

Councilwoman Nancy Carriere stated, "A few years back we had a meeting with the Sheriff where we kind of negotiated some things with the ankle bracelets and trying to help us with the cost. Is it any way possible that we could meet with sheriff again and see where we could get some assistance? He was very willing to help us when we had that meeting and you were involved in it. Whatever we can get."

Parish President Jessie Bellard stated, "So the ankle bracelets is not an option because they had an issue with a person that was going to a murder trial and they did not report that the actual ankle bracelet guy had cut it off. So now they don't want to do ankle bracelets at all."

Councilwoman Nancy Carriere stated, "I was just using that as an example of negotiations and try to come to something with the Sheriff that maybe he could help us out even if it is in the littlest way."

Parish President Jessie Bellard stated, "Let me explain that to you. I sat down with the Sheriff. This was two years ago and I asked him if he would at least pay the $17.00 a day for the state inmates, that is the cost it was at that time and he agreed to do that. Only for less than a month later to say no we are not doing that."

Councilwoman Nancy Carriere stated, "That is why I said a meeting with the sheriff and the council members and yourself."

Parish President Jessie Bellard stated, "You all are welcome to call the Sheriff anytime you all want however we do have counsel on this case. We have a lawsuit against the sheriff and Lance is talking to his counsel at this time. If you all want to call the sheriff and meet with him that is on you all but I advise not to."

Councilwoman Nancy Carriere stated, "That is fine since it is in litigation that is fine. I was just trying to come up with a solution that may help. Have the agreement with NextEra been signed?"

Parish President Jessie Bellard questioned, "What agreement?"

Councilwoman Nancy Carriere stated, "The NextEra Agreement."

Parish President Jessie Bellard stated, "Everything is signed with NextEra. I did get some clarification today that I cannot discuss in front of anybody until it actually happens. That will be done within the next month or so after they do what they have to do then I can come back and do something publically with it."

Councilman Ken Marks questioned, "Mr. President I understand the situation with the Police Jury Association and the Sheriff's Association. Are you telling me they actually gather around the table and the have some discussions in reference to this? If not it would behoove us that they do but where is the Governor involved in this? Is he aware of the state problem? Does he have any recommendations?"

Parish President Jessie Bellard stated, "We did meet with the governor. We meet with him last year in reference to a lot of these mandated expenses and he does have the list of mandated expenses. We have not sat down with him since then but the Police Jury Association and the Parish President's Association did meet with the Sheriff's Association and ask for that one thing to let us know whenever you are shipping an inmate out and they did not want to do that. That is where we stand on those issues. Again these laws were put in place in the 70 and the 80 whenever the sheriff's association or the sheriff did not have a tax."

Councilman Ken Marks questioned, "So it is null and void right now."

Parish President Jessie Bellard stated, "Yeah, I will just tell you. Not the interaction that I have been having with them."

Councilwoman Nancy Carriere questioned, "The Juvenile Facility how is that going. It was the 8 parishes that was getting together to build a facility. What is going on with that?"

Parish President Jessie Bellard stated, "So the Juveniles are being housed at Jackson Parish. We have a contract with them. The contract is going up to $275.00 per day per Juvenile. There is nothing that we can do about the juveniles, I will be honest with you all and it is just ridiculous."

Councilwoman Nancy Carriere questioned, "So the facility there?"

Parish President Jessie Bellard stated, "There is a Juvenile Justice District Board. I got off of it because nobody wants to pay a tax, nobody wants to do anything and to be honest with you all we had an option on the table for the state to help us with something and they just refused. I am not going to sit on the board if we are not going to make some kind of progress. It takes too long to do anything and most of these parishes want to get out of that district. Right now it is in the Governor's hands of what they are going to do with that district and what is going to happen with juveniles."

Chairman Wayne Ardoin questioned, "You gave us a list of the houses that you are going to demolish. Have you given us a list?"

Parish President Jessie Bellard stated, "Yes."

Chairman Wayne Ardoin stated, "Okay, would you revise that list."

Parish President Jessie Bellard stated, "Yes, we are going to send you another one. It is just houses that was taken off of it but yes."

Chairman Wayne Ardoin stated, "Okay at the next council meeting you will have it."

Parish President Jessie Bellard stated, "We will just e-mail it to Sherell."

Chairman Wayne Ardoin stated, "Okay, thank you."

Administrative Finance Chairman Harold Taylor stated, "Do we have a motion and a second to send the report up."

A motion was made by Councilman Ken Marks, seconded by Councilman Timmy Lejeune to accept the Parish President & Finance Report:
On roll call vote: YEAS: Nancy Carriere, Faltery Jolivette, Ken Marks and Timmy Lejeune. **NAYS:** None. **ABSENT**: Dexter Brown. **ABSTAINED**: None.
Motion carried.

6. **Forward to Regular Meeting**: **<u>Resolution No. 012-2026</u>**.

Parish President Jessie Bellard stated, "We will just be the pass thru agent for them. It does not cost the parish anything. We filed on their behalf last year so it is going to get to us and it will go to them so they can better their water system."

A motion was made by Councilman Timmy Lejeune, seconded by Councilman Ken Marks to forward to Regular Meeting held on ***Wednesday, August 19, 2026*** to adopt ***Resolution No. 012-2026***.
On roll call vote: YEAS: Nancy Carriere, Faltery Jolivette, Ken Marks and Timmy Lejeune. **NAYS:** None. **ABSENT**: Dexter Brown. **ABSTAINED**: None.
Motion forwarded.

RESOLUTION OF THE ST. LANDRY PARISH GOVERNMENT ADOPTING CERTAIN POLICIES AND PROCEDURES FOR THE LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (LCDBG) 2026 PUBLIC FACILITIES PROGRAM – PLAISANCE WATER SYSTEM PROJECT

WHEREAS, the St. Landry Parish Government previously adopted certain policies and procedures in connection with the administration of the 2025 Louisiana Community Development Block Grant (LCDBG) Clearance Program Grant and the Community Development Block Grant – Disaster Recovery (CDBG-DR) Louisiana Watershed Initiative (LWI) Program Grant; and

WHEREAS, the St. Landry Parish Government has determined that these policies and procedures remain current, appropriate, and consistent with applicable federal and state requirements governing Community Development Block Grant-funded activities; and

WHEREAS, the St. Landry Parish Government desires to formally adopt and utilize these policies and procedures for the administration of the LCDBG 2026 Public Facilities Grant for the Plaisance Water System Project.

NOW, THEREFORE, BE IT RESOLVED by the St. Landry Parish Government that the following policies and procedures are hereby adopted and shall govern the administration of the LCDBG 2026 Public Facilities Grant for the Plaisance Water System Project:

Section 504 Communication Policy;
Grievance Procedure;
Residential Anti-displacement and Relocation Assistance Plan; and
Procurement Policy.

BE IT FURTHER RESOLVED that Ms. Candace Leday is hereby designated to serve as the Section 504 Coordinator and Fair Housing Coordinator for the St. Landry Parish Government for purposes of the LCDBG 2026 Public Facilities Grant, as well as other active LCDBG & CDBG-DR Grants.

The contact information for the Section 504 and Fair Housing Coordinator is as follows:

Candace Leday
Section 504 and Fair Housing Coordinator
St. Landry Parish Government
Phone: (337) 948-3688

BE IT FURTHER RESOLVED that the Parish President and all appropriate Parish officials are authorized to implement and administer these policies and procedures and to take all actions necessary to ensure compliance with applicable federal, state, and program requirements associated with the LCDBG 2026 Public Facilities Grant.

7. **Discuss any other business properly brought before this committee**.

Councilwoman Nancy Carriere questioned, "The McNeese Project, how is it looking? We were going to assist the drainage board."

Parish President Jessie Bellard stated, "We will. I will check with the contractor and see where he is at with it. I did not talk to him but I will talk to him tomorrow."

8. **Adjourn**.

A motion was made by Councilman Timmy Lejeune, seconded by Councilman Faltery Jolivette to adjourn the Administrative/Finance Committee Meeting.
On roll call vote: YEAS: Nancy Carriere, Faltery Jolivette, Ken Marks and Timmy Lejeune. **NAYS:** None. **ABSENT:** Dexter Brown. **ABSTAINED**: None.
Motion carried

I HEREBY CERTIFY THE FOREGOING TO BE EXACT AND TRUE
SHERELL JORDAN, COUNCIL CLERK
KAREN BARLOW, ASSISTANT COUNCIL CLERK

XIII. ADJOURN