

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Financial Report
Year Ended December 31, 2022

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KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA
Deidre L. Stock, CPA

C. Burton Kolder, CPA*
Of Counsel

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA – retired 2022

* A Professional Accounting Corporation

183 S. Beadle Rd. 11929 Bricksome Ave.
Lafayette, LA 70508 Baton Rouge, LA 70816
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 332 W. Sixth Ave.
Ville Platte, LA 70586 Oberlin, LA 70655
Phone (337) 363-2792 Phone (337) 639-4737

WWW.KCSRCPAS.COM

INDEPENDENT AUDITOR'S REPORT

To the Members of the Evangeline Parish Police Jury
Ville Platte, Louisiana

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Evangeline Parish Police Jury (Police Jury), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Summary of Opinions:

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Major Funds	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Police Jury as of December 31, 2022, or the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on the Governmental Activities, Business-Type Activities, Each Major Fund, and the Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Police Jury, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Police Jury and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on Aggregate Discretely Presented Component Units

The financial statements do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The effects of not including the Police Jury's legally separate component units on the aggregate discretely presented component units has not been determined.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Police Jury's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Police Jury's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, schedule of employer's share of net pension liability, and schedule of employer contributions, on pages 51 -58, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Police Jury has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The accompanying other supplementary information and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the other financial information section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 5, 2023, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Police Jury's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 5, 2023

BASIC FINANCIAL STATEMENTS

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Statement of Net Position
December 31, 2022

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Cash and interest-bearing deposits	\$ 18,721,751	\$ 314,320	\$ 19,036,071
Receivables	5,940,604	26,335	5,966,939
Due from other governmental units	321,822	-	321,822
Other assets	6,798	-	6,798
Restricted assets:			
Cash and interest-bearing deposits	-	48,463	48,463
Cash with paying agent	10,679,063	-	10,679,063
Net pension asset	1,446,173	-	1,446,173
Capital assets:			
Non-depreciable	919,329	-	919,329
Depreciable, net	<u>33,700,327</u>	<u>1,114,016</u>	<u>34,814,343</u>
Total assets	<u>71,735,867</u>	<u>1,503,134</u>	<u>73,239,001</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension plans	<u>495,643</u>	<u>-</u>	<u>495,643</u>
LIABILITIES			
Accounts and other payables	236,885	9,198	246,083
Accrued interest	58,814	-	58,814
Performance bonds payable	205,230	-	205,230
Unearned revenue	175,833	22,290	198,123
Deposits payable	50	36,265	36,315
Long-term liabilities:			
Due within one year -			
Compensated absences payable	5,864	-	5,864
Bonds payable	12,115,000	2,914	12,117,914
Due after one year -			
Compensated absences payable	112,865	-	112,865
Bonds payable	<u>12,970,722</u>	<u>38,160</u>	<u>13,008,882</u>
Total liabilities	<u>25,881,263</u>	<u>108,827</u>	<u>25,990,090</u>
DEFERRED INFLOWS OF RESOURCES			
Pension plans	<u>1,531,611</u>	<u>-</u>	<u>1,531,611</u>
NET POSITION			
Net investment in capital assets	9,533,934	1,075,856	10,609,790
Restricted for:			
Debt service	10,620,304	9,284	10,629,588
Operations and maintenance	12,977,555	-	12,977,555
Purposes of grant	4,036	-	4,036
Sales tax dedication	3,613,671	-	3,613,671
Unrestricted	<u>8,069,136</u>	<u>309,167</u>	<u>8,378,303</u>
Total net position	<u>\$ 44,818,636</u>	<u>\$ 1,394,307</u>	<u>\$ 46,212,943</u>

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Statement of Activities
For the Year Ended December 31, 2022

Activities	Program Revenues			Net (Expense) Revenues and Changes in Net Position		
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:						
Governmental activities:						
General government	\$ 2,278,985	\$ 529,066	\$ 6,025,212	\$ 4,275,293	\$ -	\$ 4,275,293
Public safety	1,014,195	557,273	39,708	(417,214)	-	(417,214)
Public works	6,716,585	123,794	476,954	(6,115,837)	-	(6,115,837)
Health and welfare	589,079	-	-	(589,079)	-	(589,079)
Culture and recreation	1,442,831	377,481	11,122	(1,054,228)	-	(1,054,228)
Economic development	222,616	-	-	(222,616)	-	(222,616)
Interest on long-term debt	706,950	-	-	(706,950)	-	(706,950)
Total governmental activities	<u>12,971,241</u>	<u>1,587,614</u>	<u>6,552,996</u>	<u>(4,830,631)</u>	<u>-</u>	<u>(4,830,631)</u>
Business-type activities:						
Sewer Systems	285,567	121,874	-	-	(163,693)	(163,693)
Section 8 Housing Program	1,053,603	-	800,442	-	(253,161)	(253,161)
Total business-type activities	<u>1,339,170</u>	<u>121,874</u>	<u>800,442</u>	<u>-</u>	<u>(416,854)</u>	<u>(416,854)</u>
Total primary government	<u>\$ 14,310,411</u>	<u>\$ 1,709,488</u>	<u>\$ 7,353,438</u>	<u>(4,830,631)</u>	<u>(416,854)</u>	<u>(5,247,485)</u>
General revenues:						
Taxes -						
Ad valorem taxes, levied for general purposes				6,305,257	-	6,305,257
Sales and use taxes, levied for general purposes				4,820,389	-	4,820,389
Grants and contributions not restricted to specific programs -						
Beer taxes				2,380	-	2,380
State revenue sharing				229,913	-	229,913
Parish equalization				984,845	-	984,845
Other state grants				302,976	-	302,976
Non-employer pension contribution				43,779	-	43,779
Interest and investment earnings				475,419	1,748	477,167
Gain on sale of assets				72,134	-	72,134
Miscellaneous				179,466	242,194	421,660
Transfers				(17,348)	17,348	-
Total general revenues				<u>13,399,210</u>	<u>261,290</u>	<u>13,660,500</u>
Change in net position				8,568,579	(155,564)	8,413,015
Net position, beginning, as restated				<u>36,250,057</u>	<u>1,549,871</u>	<u>37,799,928</u>
Net position, ending				<u>\$ 44,818,636</u>	<u>\$ 1,394,307</u>	<u>\$ 46,212,943</u>

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

FUND FINANCIAL STATEMENTS (FFS)

MAJOR GOVERNMENTAL FUND DESCRIPTIONS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Industrial District No. 1 Fund

To account for the operation and maintenance of the industrial district for the inducement of industry to Evangeline Parish. The major means of financing is utility sales.

Road District Maintenance Funds

To account for maintenance and upkeep of parish roads and bridges within the respective road districts. The major means of financing for the districts is ad valorem taxes, which are levied against properties within the districts.

Public Library Maintenance

To account for the operation and maintenance of the parish library. Major means of financing are provided by parish-wide ad valorem taxes, state revenue sharing and fines.

Debt Service Fund

Debt service funds are used to accumulate resources to be used to make debt service principal and interest payments on general obligation long-term debt.

2% Sales Tax Revenue Sinking

To accumulate monies for payment of the \$28,620,000 Sales Tax Revenue Bonds, Series 2013 and the \$10,855,000 Sales Tax Refunding Bonds, Series 2021. Debt service is financed by the collection of a two percent sales and use tax.

Capital Projects Fund

Capital projects funds account for the financial resources received and used to acquire, construct, or improve capital facilities not reported in other governmental funds.

2% Sales Tax District #1

To account for the costs of constructing, improving, and resurfacing public roads within the corporate boundaries of Road & Drainage Sales Tax No. 1 of the Parish.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Balance Sheet
Governmental Funds
December 31, 2022

	General	Industrial District No. 1	Road District Maintenance	Public Library Maintenance
ASSETS				
Cash and interest-bearing deposits	\$ 6,607,895	\$ 393,194	\$ 1,213,443	\$ 2,565,598
Receivables, net	899,078	2,271	2,764,565	1,333,168
Due from other governmental units	249,000	1,300	2,626	-
Other assets	1,798	5,000	-	-
Restricted assets:				
Cash with paying agent	-	-	-	-
Total assets	<u>\$ 7,757,771</u>	<u>\$ 401,765</u>	<u>\$ 3,980,634</u>	<u>\$ 3,898,766</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities:				
Accounts, salaries, and other payables	\$ 154,281	\$ 5,900	\$ 38,829	\$ 6,085
Unearned revenue	-	175,833	-	-
Performance bonds payable	205,230	-	-	-
Deposits payable	50	-	-	-
Total liabilities	359,561	181,733	38,829	6,085
Deferred inflows of resources:				
Unavailable revenue - ad valorem taxes	71,877	-	141,833	110,508
Fund balances:				
Restricted -				
Debt service	-	-	-	-
Operations and maintenance	-	220,032	3,799,972	3,782,173
Purposes of grant	-	-	-	-
Sales tax dedication	-	-	-	-
Assigned -				
Operations and maintenance	-	-	-	-
Unassigned	7,326,333	-	-	-
Total fund balances	7,326,333	220,032	3,799,972	3,782,173
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,757,771</u>	<u>\$ 401,765</u>	<u>\$ 3,980,634</u>	<u>\$ 3,898,766</u>

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

<u>2% Sales Tax Revenue Sinking</u>	<u>2% Sales Tax District #1 Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
\$ 55	\$3,619,576	\$4,321,990	\$18,721,751
-	-	941,522	5,940,604
-	-	68,896	321,822
-	-	-	6,798
<u>10,679,063</u>	<u>-</u>	<u>-</u>	<u>10,679,063</u>
<u>\$10,679,118</u>	<u>\$3,619,576</u>	<u>\$5,332,408</u>	<u>\$35,670,038</u>
\$ -	\$ 5,905	\$ 31,749	\$ 242,749
-	-	-	175,833
-	-	-	205,230
-	-	-	50
<u>-</u>	<u>5,905</u>	<u>31,749</u>	<u>623,862</u>
<u>-</u>	<u>-</u>	<u>77,051</u>	<u>401,269</u>
10,679,118	-	-	10,679,118
-	-	5,175,378	12,977,555
-	-	4,036	4,036
-	3,613,671	-	3,613,671
-	-	44,194	44,194
-	-	-	7,326,333
<u>10,679,118</u>	<u>3,613,671</u>	<u>5,223,608</u>	<u>34,644,907</u>
<u>\$10,679,118</u>	<u>\$3,619,576</u>	<u>\$5,332,408</u>	<u>\$35,670,038</u>

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2022

Total fund balances for governmental funds at December 31, 2022		\$ 34,644,907
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	\$ 919,329	
Buildings and improvements, net of \$7,473,602 accumulated depreciation	6,258,727	
Infrastructure, net of \$26,841,725 accumulated depreciation	26,573,987	
Vehicles, net of \$616,393 accumulated depreciation	63,993	
Equipment, furniture and fixtures, net of \$6,297,752 accumulated depreciation	<u>803,620</u>	34,619,656
Deferred outflows of expenditures for the pension plans are not a use of current resources and, therefore, are not reported in the funds		
		495,643
Some of the Police Jury's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources at the fund level.		
Unavailable revenue - ad valorem taxes		401,269
Some liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds.		
Accrued interest	(58,814)	
Compensated absences payable	(112,865)	
Bonds payable	(25,085,722)	
Net pension asset	<u>1,446,173</u>	(23,811,228)
Deferred inflows of contributions for the pension plans are not available resources and, therefore, are not reported in the funds		
		<u>(1,531,611)</u>
Net position at December 31, 2022		<u>\$ 44,818,636</u>

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
For the Year Ended December 31, 2022

	<u>General</u>	<u>Industrial District No. 1</u>	<u>Road District Maintenance</u>	<u>Public Library Maintenance</u>
Revenues:				
Taxes -				
Ad valorem	\$ 932,744	\$ -	\$ 3,034,674	\$ 1,414,347
Sales	-	-	-	-
Licenses and permits	529,066	-	-	-
Intergovernmental revenues -				
Federal grants	6,055,046	-	-	11
State funds:				
Parish transportation funds	-	-	-	-
State revenue sharing	40,549	-	115,040	34,575
Parish equalization funds	984,845	-	-	-
Other	245,226	7,655	-	-
Fees, charges, and commissions	29,367	70,794	-	22,247
Use of money and property	102,833	56,527	16,374	26,207
Miscellaneous	420,872	-	19,124	5,249
Total revenues	<u>9,340,548</u>	<u>134,976</u>	<u>3,185,212</u>	<u>1,502,636</u>
Expenditures:				
Current -				
General government:				
Legislative	278,779	-	-	-
Judicial	110,429	-	-	-
Elections	163,967	-	-	-
Finance and administration	697,681	-	-	-
Other	445,099	-	-	-
Public safety	888,545	-	-	-
Public works	-	60,053	3,127,115	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	1,161,325
Economic development	66,891	7,800	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>2,651,391</u>	<u>67,853</u>	<u>3,127,115</u>	<u>1,161,325</u>
Excess (deficiency) of revenues over expenditures	<u>6,689,157</u>	<u>67,123</u>	<u>58,097</u>	<u>341,311</u>
Other financing sources (uses):				
Proceeds from sale of assets	5,173	-	70,154	-
Transfers in	-	-	341,585	-
Transfers out	(520,991)	-	(461,863)	-
Total other financing sources (uses)	<u>(515,818)</u>	<u>-</u>	<u>(50,124)</u>	<u>-</u>
Net change in fund balances	6,173,339	67,123	7,973	341,311
Fund balances, beginning, as restated	<u>1,152,994</u>	<u>152,909</u>	<u>3,791,999</u>	<u>3,440,862</u>
Fund balances, ending	<u>\$ 7,326,333</u>	<u>\$ 220,032</u>	<u>\$ 3,799,972</u>	<u>\$ 3,782,173</u>

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

<u>2% Sales Tax Revenue Sinking</u>	<u>2% Sales Tax District #1 Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
\$ -	\$ -	\$ 985,918	\$ 6,367,683
-	4,820,389	-	4,820,389
-	-	-	529,066
-	-	9,863	6,064,920
-	-	469,299	469,299
-	-	39,749	229,913
-	-	-	984,845
-	-	68,173	321,054
-	-	553,249	675,657
302,928	31,245	39,422	575,536
-	11,986	3,185	460,416
<u>302,928</u>	<u>4,863,620</u>	<u>2,168,858</u>	<u>21,498,778</u>
-	-	-	278,779
-	-	685,314	795,743
-	-	-	163,967
-	-	-	697,681
-	-	-	445,099
-	-	9,885	898,430
-	969,522	626,027	4,782,717
-	-	609,072	609,072
-	-	364,134	1,525,459
-	-	-	74,691
-	16,000	-	16,000
<u>3,049,942</u>	<u>-</u>	<u>-</u>	<u>3,049,942</u>
<u>3,049,942</u>	<u>985,522</u>	<u>2,294,432</u>	<u>13,337,580</u>
<u>(2,747,014)</u>	<u>3,878,098</u>	<u>(125,574)</u>	<u>8,161,198</u>
-	1,260	450	77,037
2,655,325	120,531	503,643	3,621,084
-	(2,655,325)	(253)	(3,638,432)
<u>2,655,325</u>	<u>(2,533,534)</u>	<u>503,840</u>	<u>59,689</u>
(91,689)	1,344,564	378,266	8,220,887
<u>10,770,807</u>	<u>2,269,107</u>	<u>4,845,342</u>	<u>26,424,020</u>
<u>\$ 10,679,118</u>	<u>\$ 3,613,671</u>	<u>\$ 5,223,608</u>	<u>\$ 34,644,907</u>

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2022

Total net changes in fund balances for the year ended December 31, 2022 per the statement of revenues, expenditures, and changes in fund balances		\$ 8,220,887
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on statement of revenues, expenditures, and changes in fund balance	\$ 118,495	
Depreciation expense	<u>(2,637,150)</u>	(2,518,655)
Some of the Police Jury's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources at the fund level.		
Net change in unavailable revenue - ad valorem taxes		(62,426)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effects of premiums, discounts, and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities over multiple periods.		
Repayment of bond principal	2,275,000	
Amortization of bond premium	<u>62,143</u>	2,337,143
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Accrued interest	5,849	
Compensated absences payable	28,703	
Net pension liability	<u>557,078</u>	<u>591,630</u>
Total changes in net position for the year ended December 31, 2022 per the statement of activities		<u>\$ 8,568,579</u>

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

MAJOR PROPRIETARY FUND DESCRIPTIONS

Sewer System Maintenance Funds

To account for the operation and maintenance of the Reddell, Country Estate, Eugene Subdivision, and East Mamou Sewer Systems.

Ward One Sewer System

To account for the operation and maintenance of the Ward One Sewer System.

Section 8 Housing Program

To account for administration of grant funds received from the U.S. Department of Housing and Urban Development to provide rental assistance to qualified low income individuals.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Statement of Net Position
Proprietary Funds - Enterprise Funds
December 31, 2022

	Sewer System Maintenance Fund	Ward One Sewer System	Section 8 Housing Program	Total
Assets:				
Current assets -				
Cash and interest-bearing deposits	\$ 144,133	\$ 9,437	\$ 160,750	\$ 314,320
Accounts receivable	<u>15,765</u>	<u>7,370</u>	<u>3,200</u>	<u>26,335</u>
Total current assets	<u>159,898</u>	<u>16,807</u>	<u>163,950</u>	<u>340,655</u>
Noncurrent assets -				
Restricted assets - interest bearing deposits	20,627	27,836	-	48,463
Capital assets, net	<u>1,067,437</u>	<u>41,011</u>	<u>5,568</u>	<u>1,114,016</u>
Total noncurrent assets	<u>1,088,064</u>	<u>68,847</u>	<u>5,568</u>	<u>1,162,479</u>
Total assets	<u>1,247,962</u>	<u>85,654</u>	<u>169,518</u>	<u>1,503,134</u>
Liabilities:				
Current liabilities -				
Accounts payable	4,013	5,182	3	9,198
Unearned revenue	261	178	21,851	22,290
Payable from restricted assets -				
Revenue bonds payable	-	2,914	-	2,914
Sewer deposits payable	<u>20,627</u>	<u>15,638</u>	<u>-</u>	<u>36,265</u>
Total current liabilities	24,901	23,912	21,854	70,667
Noncurrent liabilities -				
Revenue bonds payable	<u>-</u>	<u>38,160</u>	<u>-</u>	<u>38,160</u>
Total liabilities	<u>24,901</u>	<u>62,072</u>	<u>21,854</u>	<u>108,827</u>
NET POSITION				
Net investment in capital assets	1,067,437	2,851	5,568	1,075,856
Restricted for debt service	-	9,284	-	9,284
Unrestricted	<u>155,624</u>	<u>11,447</u>	<u>142,096</u>	<u>309,167</u>
Total net position	<u>\$ 1,223,061</u>	<u>\$ 23,582</u>	<u>\$ 147,664</u>	<u>\$ 1,394,307</u>

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2022

	Sewer System Maintenance Fund	Ward One Sewer System	Section 8 Housing Program	Total
Operating revenue:				
Charges for services -				
Sewerage sales	\$ 74,361	\$ 46,056	\$ -	\$ 120,417
Penalties	853	604	-	1,457
Miscellaneous	-	100	242,094	242,194
Federal grants	-	-	800,442	800,442
Total operating revenues	75,214	46,760	1,042,536	1,164,510
Operating expenses	184,031	87,271	1,065,632	1,336,934
Operating loss	(108,817)	(40,511)	(23,096)	(172,424)
Nonoperating revenues (expenses):				
Interest income	1,363	235	150	1,748
Interest expense	-	(2,236)	-	(2,236)
Total nonoperating revenues (expenses)	1,363	(2,001)	150	(488)
Loss before transfers	(107,454)	(42,512)	(22,946)	(172,912)
Transfers in	17,348	-	-	17,348
Change in net position	(90,106)	(42,512)	(22,946)	(155,564)
Net position, beginning	1,313,167	66,094	170,610	1,549,871
Net position, ending	\$ 1,223,061	\$ 23,582	\$ 147,664	\$ 1,394,307

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Statement of Cash Flows
Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2022

	Sewer System Maintenance Fund	Ward One Sewer System	Section 8 Housing Program	Total
Cash flows from operating activities:				
Receipts from customers	\$ 69,845	\$ 46,660	\$ -	\$ 116,505
Operating subsidy received	-	-	800,442	800,442
Payments to suppliers and employees	(88,082)	(60,439)	(359,588)	(508,109)
Payment to landlords	-	-	(703,065)	(703,065)
Other receipts	<u>1,363</u>	<u>100</u>	<u>242,094</u>	<u>243,557</u>
Net cash used by operating activities	<u>(16,874)</u>	<u>(13,679)</u>	<u>(20,117)</u>	<u>(50,670)</u>
Cash flows from noncapital financing activities:				
Net change in sewer deposits	303	538	-	841
Transfers from other funds	<u>17,348</u>	<u>-</u>	<u>-</u>	<u>17,348</u>
Net cash provided by noncapital financing activities	<u>17,651</u>	<u>538</u>	<u>-</u>	<u>18,189</u>
Cash flows from capital and related financing activities:				
Principal paid on revenue bonds	-	(2,780)	-	(2,780)
Interest and fiscal charges	<u>-</u>	<u>(2,236)</u>	<u>-</u>	<u>(2,236)</u>
Net cash used by capital and related financing activities	<u>-</u>	<u>(5,016)</u>	<u>-</u>	<u>(5,016)</u>
Cash flows from investing activities:				
Interest on investments	<u>1,363</u>	<u>235</u>	<u>150</u>	<u>1,748</u>
Net increase (decrease) in cash and cash equivalents	2,140	(17,922)	(19,967)	(35,749)
Cash and cash equivalents, beginning	<u>162,620</u>	<u>55,195</u>	<u>180,717</u>	<u>398,532</u>
Cash and cash equivalents, ending	<u>\$ 164,760</u>	<u>\$ 37,273</u>	<u>\$ 160,750</u>	<u>\$ 362,783</u>

(continued)

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

EVANGELINE PARISH POLICE JURY
Ville Plate, Louisiana

Statement of Cash Flows
Proprietary Funds - Enterprise Funds (Continued)
For the Year Ended December 31, 2022

	Sewer System Maintenance Fund	Ward One Sewer System	Section 8 Housing Program	Total
Reconciliation of operating loss to net cash used by operating activities:				
Operating loss	\$ (108,817)	\$ (40,511)	\$ (23,096)	\$ (172,424)
Adjustments to reconcile operating loss to net cash used by operating activities:				
Depreciation	98,108	27,340	2,606	128,054
Changes in current assets and liabilities:				
Accounts receivable	(5,369)	(3,560)	3,717	(5,212)
Accounts payable	(777)	2,967	(5,789)	(3,599)
Unearned revenue	(19)	85	2,445	2,511
Net cash used by operating activities	<u>\$ (16,874)</u>	<u>\$ (13,679)</u>	<u>\$ (20,117)</u>	<u>\$ (50,670)</u>
Reconciliation of cash and cash equivalents per the statement of cash flows to the statement of net position:				
Cash and cash equivalents, beginning of period -				
Interest-bearing deposits - unrestricted	\$ 142,296	\$ 28,149	\$ 180,717	\$ 351,162
Interest-bearing deposits - restricted	<u>20,324</u>	<u>27,046</u>	<u>-</u>	<u>47,370</u>
Total cash and cash equivalents, beginning	<u>162,620</u>	<u>55,195</u>	<u>180,717</u>	<u>398,532</u>
Cash and cash equivalents, end of period -				
Interest-bearing deposits - unrestricted	144,133	9,437	160,750	314,320
Interest-bearing deposits - restricted	<u>20,627</u>	<u>27,836</u>	<u>-</u>	<u>48,463</u>
Total cash and cash equivalents, ending	<u>164,760</u>	<u>37,273</u>	<u>160,750</u>	<u>362,783</u>
Net increase (decrease)	<u>\$ 2,140</u>	<u>\$ (17,922)</u>	<u>\$ (19,967)</u>	<u>\$ (35,749)</u>

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The Evangeline Parish Police Jury's (Police Jury) financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Police Jury are discussed below.

Louisiana Revised Statute 33:1236 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the Parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

The Police Jury is the governing authority for Evangeline Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 9 jurors representing the various districts within the Parish. The jurors serve four-year terms that expire December 31, 2023.

A. Financial Reporting Entity

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete, and (d) organizations that are closely related to, or financially integrated with the primary government.

Section 2100 of the 2011 Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, "Defining the Financial Reporting Entity" establishes criteria for determining which entities should be considered a component unit and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the primary government's governing authority appoints a majority of board members of the potential component unit and is able to impose its will on the potential component unit or whether the potential component unit is fiscally dependent on the primary government.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

3. Financial benefit/burden relationship between the primary government and the potential component unit.
4. The nature and significance of the relationship between the potential component unit and the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading.

The following component units are not presented in the accompanying financial statements:

Evangeline - Ville Platte Recreational District
Evangeline Parish Communications District
Evangeline Parish Tourist Commission
Duralde Gravity Drainage District No. 4 of Evangeline Parish
Mamou Gravity Drainage District No. 5
Vidrine Gravity Drainage District No. 7 of Evangeline Parish
Evangeline Parish Fire Protection District No. 1 - Mamou
Evangeline Parish Fire Protection District No. 2, Ward 1
Evangeline Parish Water District No. 1 Ward 5
Evangeline Parish Waterworks District - Reddell-Vidrine
Te Mamou Water District
Ward 4 Water District of Evangeline Parish

Financial statements of the individual component units may be obtained from the respective administrative offices or from the Evangeline Parish Police Jury located at 1008 West LaSalle, Ville Platte, Louisiana, 70586.

These primary government financial statements of the Evangeline Parish Police Jury do not include the financial data of the component units described above. This component unit financial data is necessary for reporting in conformity with generally accepted accounting principles.

Related Organizations

The Evangeline Parish Police Jury appoints a portion of the governing boards of each of the entities described below. However, the Police Jury is not financially accountable for these organizations and therefore they are not component units under Statement Nos. 14, 39, and 61 of the Governmental Accounting Standards Board.

Evangeline Parish Solid Waste Commission
Eunice Gravity Drainage District No. 9 of Evangeline Parish
Acadia-Evangeline Fire District
Evangeline Parish Fire Protection District No. 4
Evangeline Parish Fire Protection District No. 5

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The government-wide financial statements provide operational accountability information for the Police Jury as an economic unit. The government-wide financial statements report the Police Jury's ability to maintain service levels and continue to meet its obligations as they come due. The statements include all governmental activities and all business-type activities of the primary government. Fiduciary funds are omitted from the government-wide financial statements. The Police Jury has no fiduciary funds.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Police Jury's governmental and business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The accounts of the Police Jury are organized on the basis of funds, each of which is considered to be an independent fiscal and accounting entity. The operations of each fund are accounted for within separate sets of self-balancing accounts, which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/net position, revenues, and expenditures/expenses, and transfers. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund financial statements report detailed information about the Police Jury. The various funds of the Police Jury are classified into two categories: governmental and proprietary. The emphasis on fund financial statements is on major funds, each displayed in a separate column.

The General Fund is always a major governmental fund. Other individual governmental and enterprise major funds are determined as funds whose revenues, expenditures/expenses, assets and deferred outflows of resources or liabilities and deferred inflows of resources are at least ten percent of the corresponding totals for all funds of that category or type (total governmental or total enterprise fund) and at least five percent of the corresponding total for all governmental and enterprise funds combined or funds designated as major at the discretion of the Police Jury. Funds not classified as a major fund are aggregated and presented in a single column in the fund financial statements.

Governmental Funds -

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources,

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

uses, and balances of financial resources) rather than upon net income. The Police Jury reports these major governmental funds and fund types:

General Fund

The General Fund is the general operating fund of the Police Jury. It is used to account for all financial resources not accounted for and reported in another fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of government grants or other specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects of the Police Jury. The following are the Police Jury's major special revenue funds:

The Industrial District No. 1 Fund is used to account for the operation and maintenance of the industrial district.

Road Maintenance Funds are used to account for maintenance and upkeep of parish roads and bridges within the respective districts.

The Public Library Maintenance Fund is used to account for the operation and maintenance of the parish library.

Debt Service Funds

Debt Service Funds are used to account for and report resources that are restricted, committed or assigned to expenditures for principal and interest. The Police Jury reports the following major debt service fund:

The 2% Sales Tax Revenue Sinking Fund is used to accumulate monies for the payment of the \$28,620,000 Sales Tax Bonds Series 2013 and the \$10,855,000 Sales Tax Refunding Bonds, Series 2021. Debt service is financed by the collection of a two percent sales and use tax.

Capital Projects Funds

Capital Projects Funds are used to report resources that are restricted, committed, or assigned to expenditures for major capital acquisition and construction separately from ongoing operational activities. The Police Jury reports the following major capital projects fund:

The 2% Sales Tax District #1 Capital Projects Fund is used to account for the costs of constructing, improving, and resurfacing public roads within the corporate boundaries of Road & Drainage Sales Tax No. 1 of Evangeline Parish.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The Police Jury's proprietary fund types are enterprise funds. Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity is financed with debt that is solely secured by a pledge of the net revenues. The activities reported in these funds are reported as business-type activities in the government-wide financial statements. The Police Jury's major enterprise funds are the Sewer System Maintenance, Ward One Sewer, and Section 8 Housing Program Funds.

C. Measurement Focus and Basis of Accounting

Measurement Focus

The measurement focus determines the accounting and financial reporting treatment applied to a fund.

The governmental and business-type activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The fund financial statements use either the current financial resources measurement focus, or the economic resources measurement focus as appropriate. Governmental funds use the current financial resources measurement focus. This measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income. The measurement focus of the proprietary fund types, the flow of economic resources, is based upon determination of net income, net position, and cash flows.

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Both governmental and business-type activities in the government-wide financial statements and the proprietary fund financial statements are presented on the accrual basis of accounting. Ad valorem taxes are reported in the period for which they are levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. An exception to this is grants collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. Ad valorem tax revenues are recognized in the period for which levied provided they are also available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the Police Jury's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Police Jury's general revenues.

Allocation of indirect expenses

The Police Jury reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Police Jury. For the purpose of the proprietary fund statement of cash flows, "cash and cash equivalents" include all demand and savings accounts and certificates of deposit with an original maturity of three months or less when purchased.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities consist of ad valorem taxes and state revenue sharing. Ad valorem taxes are reported net of an allowance for uncollectible taxes. The allowance for uncollectible taxes was \$141,878 at December 31, 2022. Business-type activities report customers' utility service receivables as their major receivables. Uncollectible utility service receivables are recognized as bad debts at the time written off.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Restricted Assets

Restricted assets include cash and interest-bearing deposits that are legally restricted as to their use. The restricted assets are related to the revenue bond accounts and sewer deposits in the proprietary fund and a sinking fund account in the governmental funds.

Capital Assets

Capital assets, which include building and improvements, infrastructure, vehicles, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The Police Jury maintains a threshold level of \$5,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	40 years
Equipment	5 years
Utility system and improvements	20-40 years
Infrastructure	20 years

In the fund financial statements, the acquisition of capital assets used in governmental fund operations is accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Compensated Absences

Employees of the Police Jury earn annual leave at the rate of 144 - 188 hours each year, depending upon their length of service and position. Unused annual leave may be carried forward from year to year not to exceed 40 hours. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Full-time employees of the Police Jury earn 88 - 128 hours of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year without limitation for employees hired before July of 2016. The carry forward amount is capped at 720 hours for employees hired after June of 2016. Upon termination, unused sick leave is forfeited.

Library employees receive between 10 and 25 days of annual leave each year, depending upon their job classification and length of service. Employees may accumulate up to one and one-half times their annual allotment of annual leave. Upon termination, employees are paid for their accumulated annual leave at the employee's current rate of pay. Library employees receive 15 days of sick leave each year. Employees may carry forward unused sick leave without limitation. Upon termination, unused sick leave is forfeited.

Long-term debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of sales tax bonds payable.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund long-term debt is the same in the fund statements as it is in the government-wide statements.

Pensions

The net pension liability/asset, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense (described in more detail in Note 12), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Member's earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plan, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Non-employer contributions are recognized as revenue in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when made.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources

Deferred outflows of resources represent a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expenditure/expense) until then. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred outflows of resources and deferred inflows of resources in the government-wide statements are related to is pension plans.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets consists of net capital reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets. It is the Police Jury's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred. At December 31, 2022, the Police Jury reported \$27,224,850 of restricted net position, of which \$3,613,671 was restricted by enabling legislation.
- c. Unrestricted net position consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Jury, which is the highest level of decision-making authority for the Police Jury.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Police Jury’s adopted policy, only the Jury may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

It is the Police Jury’s policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Police Jury uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

Proprietary fund equity is classified the same as in the government-wide statements.

E. Revenues, Expenditures, and Expenses

Revenues

Ad valorem taxes are recorded in the year taxes are due and payable. Interest income on deposits is recorded as revenues when earned. Sales taxes, franchise fees, and intergovernmental revenues are recorded when the Police Jury is entitled to the funds. Substantially all other revenues are recorded when received.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities. In the fund financial statements, expenditures are classified by character for governmental funds and by operating and nonoperating for proprietary funds. In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to the use of economic resources.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

F. Revenue Restrictions

The Police Jury has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources include:

<u>Revenue Source</u>	<u>Legal Restrictions on Use</u>
Sales tax	See Note 11
Sewer revenue	Debt service and utility operations

G. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

Under state law, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2022, the Police Jury had cash and interest-bearing deposits (book balances) as follows:

Demand deposits	\$ 17,717,693
Time and savings deposits	<u>1,366,841</u>
Total	<u>\$ 19,084,534</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Police Jury's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2022 were secured as follows:

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Bank balances	<u>\$ 19,554,288</u>
Federal deposit insurance	973,242
Pledged securities	<u>18,581,046</u>
Total	<u>\$ 19,554,288</u>

Deposits in the amount of \$18,581,046 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in Police Jury's name. The Police Jury does not have a policy for custodial credit risk.

(3) Receivables

Receivables at December 31, 2022 consist of the following:

	Governmental Activities	Business-Type Activities	Total
Accounts receivable	\$ 2,271	\$ 26,335	\$ 28,606
Ad valorem tax and state revenue sharing, net	<u>5,938,333</u>	<u>-</u>	<u>5,938,333</u>
Totals	<u>\$ 5,940,604</u>	<u>\$ 26,335</u>	<u>\$ 5,966,939</u>

(4) Due from Other Governmental Units

Amounts due from other governmental units at December 31, 2022 consist of the following:

Governmental Activities:

Louisiana Department of the Treasury - general and timber severance	\$ 249,000
Evangeline Parish Sheriff - fines and court costs	23,289
Office for Children and Family Services - hearing fees	2,936
Department of Homeland Security - disaster grant	2,626
Louisiana Division of Administration - CWEF grant	1,300
Louisiana Department of the Treasury - WIC program	4,515
Louisiana Department of the Treasury - parish transportation funds	<u>38,156</u>
Total	<u>\$ 321,822</u>

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(5) Restricted Assets

Restricted assets consist of the following at December 31, 2022:

	Governmental Activities	Business-Type Activities	Total
2% Sales Tax Sinking account	\$10,679,063	\$ -	\$ 10,679,063
Revenue bond reserve account	-	5,016	5,016
Revenue bond contingency account	-	7,182	7,182
Sewer deposits	-	36,265	36,265
Total restricted assets	\$ 10,679,063	\$ 48,463	\$ 10,727,526

(6) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1st of each year. Taxes are levied in October and billed to the taxpayers in December. Billed taxes are due by December 31st and become delinquent on January 1st of the following year. The taxes are based on assessed values determined by the Evangeline Parish Assessor and are collected and remitted to the Police Jury by the Evangeline Parish Sheriff. The Taxes are remitted to the Police Jury net of deductions for Pension Fund contributions.

Total taxes levied were \$6,188,433. Ad valorem taxes receivable at December 31, 2022 was \$5,708,420, net of an allowance for uncollectible taxes of \$141,878.

For the year ended December 31, 2022, taxes of 85.51 mills were levied as follows:

Parish wide taxes:			Cemetery District taxes:		
Parish tax	3.80	mills	Cemetery District No. 1	1.96	mills
Parish tax	1.90	mills	Cemetery District No. 2	1.09	mills
Health unit	2.11	mills	Cemetery District No. 3	1.14	mills
Library	5.30	mills	Cemetery District No. 4	2.16	mills
Road District taxes:			Cemetery District No. 5	2.01	mills
Road District No. 1	5.29	mills	Cemetery District No. 6	1.12	mills
Road District No. 2	15.33	mills	Cemetery District No. 7	1.04	mills
Road District No. 3	10.41	mills			
Road District No. 4	15.82	mills	Total millage	85.51	
Road District No. 5	15.03	mills			

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(7) Capital Assets

Capital asset activity for the governmental activities for the year ended December 31, 2022 follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 869,329	\$ 50,000	\$ -	\$ 919,329
Other capital assets:				
Buildings and improvements	13,732,329	-	-	13,732,329
Infrastructure	53,415,712	-	-	53,415,712
Vehicles	637,452	68,495	25,560	680,387
Equipment, furniture and fixtures	<u>7,405,279</u>	<u>-</u>	<u>303,908</u>	<u>7,101,371</u>
Totals	<u>76,060,101</u>	<u>118,495</u>	<u>329,468</u>	<u>75,849,128</u>
Less accumulated depreciation				
Buildings and improvements	7,156,395	317,207	-	7,473,602
Infrastructure	24,820,057	2,021,668	-	26,841,725
Vehicles	622,778	19,175	25,560	616,393
Equipment, furniture and fixtures	<u>6,322,560</u>	<u>279,100</u>	<u>303,908</u>	<u>6,297,752</u>
Total accumulated depreciation	<u>38,921,790</u>	<u>2,637,150</u>	<u>329,468</u>	<u>41,229,472</u>
Governmental activities, capital assets, net	<u>\$ 37,138,311</u>	<u>\$ (2,518,655)</u>	<u>\$ -</u>	<u>\$ 34,619,656</u>

Depreciation expense was charged to governmental activities as follows:

General government	\$ 14,470
Public safety	120,802
Public works	2,183,713
Health and welfare	38,280
Economic development	147,925
Culture and recreation	<u>131,960</u>
Total depreciation expense	<u>\$ 2,637,150</u>

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Capital asset activity for the business-type activities for the year ended December 31, 2022 follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type activities:				
Sewer system	\$ 3,090,319	\$ -	\$ -	\$ 3,090,319
Equipment, furniture and fixtures	13,030	-	-	13,030
Totals	3,103,349	-	-	3,103,349
Less accumulated depreciation	1,861,279	128,054	-	1,989,333
Business-type activities, capital assets, net	<u>\$ 1,242,070</u>	<u>\$ (128,054)</u>	<u>\$ -</u>	<u>\$ 1,114,016</u>

Depreciation expense was charged to business-type activities as follows:

Sewer systems	\$ 125,448
Section 8 Housing Program	2,606
Total depreciation expense	<u>\$ 128,054</u>

(8) Tax Abatements

The Evangeline Parish Police Jury is subject to property tax abatements as follows:

A lease agreement between the Industrial Development Board and Pine Prairie Energy Center, LLC, allowed for the exemption of ad valorem taxes. This agreement, which was approved by the Evangeline Parish Police Jury, is for the inducement of economic development in Evangeline Parish. The tax exemption will continue for the term of the lease. For the year ended December 31, 2022, the Police Jury abated ad valorem tax in the amount of \$836,262.

The Industrial Ad Valorem Tax Exemption Program (ITEP) provided through the Louisiana Department of Economic Development, (authorized pursuant to Article VII, Part II, Section 21(F) of the Louisiana Constitution of 1974) authorizes the abatement of ad valorem taxes for a period of up to ten years on capital improvements and equipment related to manufacturing. The Police Jury abated ad valorem taxes from entities within the parish through the ITEP in the amount of \$96,434 for the year ended December 31, 2022.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(9) Unearned Revenue

Unearned revenue in the governmental activities at December 31, 2022 consists of rent revenue received in advance in the amount of \$175,833.

Unearned revenue in the business-type activities at December 31, 2022 consists of prepayments for customer's utility accounts in the amount of \$439 and Section 8 EHV Service Fees revenue received in the amount of \$21,851 that will be used in a subsequent period.

(10) Changes in Long-Term Liabilities

The following is a summary of long-term liability transactions for the year ended December 31, 2022:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
General obligation bonds	\$ 27,050,000	\$ -	\$ 2,275,000	\$ 24,775,000	\$ 12,115,000
Unamortized bond premium	<u>372,865</u>	<u>-</u>	<u>62,143</u>	<u>310,722</u>	<u>-</u>
Total bonds payable	27,422,865	-	2,337,143	25,085,722	12,115,000
Compensated absences	<u>141,568</u>	<u>-</u>	<u>22,839</u>	<u>118,729</u>	<u>-</u>
Total governmental activities	<u>\$ 27,564,433</u>	<u>\$ -</u>	<u>\$ 2,359,982</u>	<u>\$ 25,204,451</u>	<u>\$ 12,115,000</u>
Business-type activities:					
Direct Borrowing:					
Revenue bond	<u>\$ 43,854</u>	<u>\$ -</u>	<u>\$ 2,780</u>	<u>\$ 41,074</u>	<u>\$ 2,914</u>

General obligation bonds are associated with governmental activities. Compensated absences are generally liquidated by the General Fund and Special Revenue Funds. The revenue bonds are liquidated by the Ward One Sewer System Proprietary Fund.

In the event of default on the General Obligation bonds and in the event of default on all other direct borrowings, the bondholder may take actions as deemed necessary and appropriate as permitted by law to cause the Parish to comply with its obligations under the debt and compel performance.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

General obligation bonds payable at December 31, 2022, consist of the following:

\$10,855,000 Sales Tax Refunding Bonds Series 2021, dated October 20, 2021, for the purpose of advance refunding the Refunded Bonds, funding a debt service reserve fund or purchasing a surety bond, if necessary, and paying the costs of issuance of the Bonds, due in annual installments of \$205,000 to \$2,610,000 through December 1, 2028 at an interest rate of 0.400% to 1.625%, secured by an irrevocable pledge and dedication of the avails or proceeds of the 2% sales and use tax.	\$ 10,650,000
\$28,620,000 Sales Tax Revenue Bonds Series 2013, dated December 17, 2013, for the purpose of constructing, improving and resurfacing public roads within the boundaries of Road and Drainage Sales Tax District No. 1 of the Parish, due in annual installments of \$2,135,000 to \$2,215,000 through December 1, 2024 at an interest rate of 4.00% to 3.721%, and a refunding payment of \$9,775,000 due December 1, 2023 at an interest rate of 4.00% to 3.721%, secured by an irrevocable pledge and dedication of the avails or proceeds of the 2% sales and use tax.	<u>14,125,000</u>
	<u>\$ 24,775,000</u>

Revenue bonds at December 31, 2022 consist of the following issue:

\$83,000 Sewer Revenue Bonds dated July 19, 1994, for the purpose of constructing and acquiring a sanitary sewage collection and disposal system in Police Jury Ward No. 1. The principal and interest payments are due in monthly installments of \$417 through July 19, 2033, with interest at 5.25%. These bonds are secured by revenues derived from the operation of the sanitary sewage collection and disposal system.	<u>\$ 41,074</u>
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The bonds and certificates of indebtedness are due as follows:

Year ending December 31,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2023	\$ 12,115,000	\$ 705,764	\$ 2,914	\$ 2,096
2024	2,425,000	230,611	3,071	1,939
2025	2,515,000	138,617	3,235	1,774
2026	2,540,000	112,713	3,410	1,600
2027	2,570,000	80,962	3,593	1,417
2028 - 2032	2,610,000	42,413	21,081	3,784
2033	-	-	3,770	275
	<u>\$ 24,775,000</u>	<u>\$ 1,311,080</u>	<u>\$ 41,074</u>	<u>\$ 12,885</u>

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

On October 20, 2021 the Policy Jury issued \$10,855,000 of Sales Tax Refunding Bonds, Series 2021 to refund \$9,775,000 of outstanding Sales Tax Revenue Bonds, Series 2013 maturing December 1, 2025 to December 1, 2028. The Series 2013 Bonds bear interest at 3.75% to 4.125 %, upon maturity, while the refunded bonds bear interest at 0.10% to 0.223%, upon maturity. The bonds were partially refunded as the Police Jury has in escrow, proceeds of \$10,855,000 to pay off the bonds when they become callable on December 1, 2023. The bonds currently remain recorded on the financial statements. The proceeds held in escrow are currently recorded in the financial statement as restricted assets.

(11) Sales and Use Tax

Proceeds of a 2% sale and use tax levied by the Police Jury beginning 2013, levied for fifteen years, (2022 collections \$4,820,389) are dedicated to the following purposes:

Constructing, improving, maintaining, and resurfacing public roads and bridges in the Road and Drainage Sales Tax District No. 1 of the Parish of Evangeline, including incidental drainage, and improving, maintaining and operating drainage facilities, including the acquisition of equipment and paying the cost of issuance of bonds.

(12) Pension Plans

The Police Jury participates in two cost-sharing, multiple-employer, defined benefit pension plans: Parochial Employees Retirement System of Louisiana (Plan A) (established by LRS 11:1901) and Registrar of Voters Employees Retirement System (established by LRS 11:2032). Each system is administered and controlled by a separate board of trustees. The systems provide retirement, disability and death benefits to plan members and beneficiaries.

Parochial Employees Retirement System of Louisiana -

Eligibility and Benefits:

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with 30 years of service.
2. Age 62 with 10 years of service.
3. Age 67 with 7 years of service.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

The Plan also provides survivor benefits, disability benefits, and a deferred retirement option plan.

Cost-of-Living Increases:

The Board is authorized to provide a cost-of-living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

Contributions:

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2022, members contributed 9.5% of their annual covered salary and the Police Jury contributed 11.50%. According to state statute, the Plan also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The Plan also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Contributions from non-employer contributing entities were \$27,574. Contributions to the pension plan from the Police Jury were \$244,543 for the year ended December 31, 2022.

Net Pension Liability:

At December 31, 2022, the Police Jury reported a net pension asset of \$1,570,129 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2021 and the total pension liability used to calculate the net pension obligation was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2021, the Police Jury's proportion was 0.333330%, which was an increase of 0.004188% from its proportion measured as of December 31, 2020. Detailed information about the pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Police Jury's net pension liability is available in the separately issued plan financial reports at <http://www.persla.org>.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Actuarial Assumptions:

A summary of the actuarial methods and assumptions used in determining the total pension liability of the plan are as follows:

Valuation Date	December 31, 2021
Date of experience study on which significant assumptions are based	1/1/2013 - 12/31/2017
Actuarial Cost Method	Entry Age Normal
Expected Remaining Service Lives	4 years
Investment Rate of Return	6.40%, net of investment expense, including inflation
Inflation Rate	2.30%
Projected Salary Increases	4.75%
Mortality	Pub-2010 Public Retirement Plans Mortality Table for: Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality; for employees, the Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale; for disabled annuitants, the Table for General Disabled Retirees multiplied by 130% for males and 125% for females using the MP2018 scale.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Plan and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

Discount Rate:

The discount rate used to measure the total pension liability was 6.40% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2021.

Best estimates of arithmetic real rates of return for each major asset class included in the Plan's target asset allocations as of December 31, 2021 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	33%	0.85%
Equity	51%	3.23%
Alternatives	14%	0.71%
Real assets	2%	0.11%
	100%	4.90%
Inflation		2.10%
Expected Arithmetic Nominal Return		7.00%

Sensitivity to Changes in the Discount Rate:

The following presents the employer's proportionate share of the net pension liability/asset for Plan A calculated using the discount rate of 6.40%, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease 5.40%	Current Discount Rate 6.40%	1.0% Increase 7.40%
Employer's proportionate share of the net pension liability (asset)	<u>\$ 279,924</u>	<u>\$(1,570,129)</u>	<u>\$(3,119,887)</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2022, the Police Jury recognized a pension benefit of \$280,480.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

At December 31, 2022, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 94,865	\$ 113,798
Change of assumptions	81,885	-
Net difference between projected and actual earnings on pension plan investments	-	1,358,135
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	2,756	44,308
Employer contributions subsequent to the measurement date	244,543	-
Total	\$ 424,049	\$ 1,516,241

Deferred outflows of resources of \$244,543 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Fiscal Year Ended			
2023			\$ (278,076)
2024			(555,110)
2025			(357,975)
2026			(145,574)
			\$ (1,336,735)

Registrar of Voters Retirement System –

Eligibility and Benefits:

Any member hired prior to January 1, 2013 is eligible for normal retirement after he or she has 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service, regardless of age, may retire. Regular retirement benefits for members hired prior to January 1, 2013 are calculated at 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Any member hired on or after January 1, 2013 is eligible for normal retirement after he or she has attained 30 years of creditable service and is age 55; has attained 20 years of creditable service and is age 60; or has attained 10 years of creditable service and is age 62. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Retirement benefits for members hired on or after January 1, 2013, that have attained 30 years of creditable service with at least 20 years of creditable service in the System, are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Cost of living provisions for the System allows the Board of Trustees to provide an annual cost of living increase of 2.0% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have reached the age of 60 and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Contributions:

According to state statute, contribution requirements for all employers are actuarially determined each year. The actual employer contribution rate was 18.00% and the employee contribution rate was 7.00% for 2022. In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Contributions from non-employer contributing entities were \$16,205. Contributions to the pension plan from the Police Jury were \$13,120 for the year ended December 31, 2022.

Net Pension Liability:

At December 31, 2022, the Police Jury reported a liability of \$123,956 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension obligation was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the Police Jury's proportion was 0.505523%, which was an increase of 0.032654% from its proportion measured as of June 30, 2021. Detailed information about the pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Police Jury's net pension liability is available in the separately issued plan financial reports at <http://www.larovers.com>.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Actuarial Assumptions:

A summary of the actuarial methods and assumptions used in determining the total pension liability of ROVERS as of June 30, 2022 are as follows:

Valuation Date	June 30, 2022
Date of experience study on which significant assumptions are based	7/1/2014 - 6/30/2019
Actuarial Cost Method	Entry Age Normal
Expected Remaining Service Lives	5 years
Inflation Rate	2.30%
Investment Rate of Return	6.25%
Projected Salary Increases	5.25%
Mortality	RP-2010 Public Retirement Plans Mortality Table for general employees and for general disabled retirees, multiplied by 120% for males and females.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Discount Rate:

The discount rate used to measure the total pension liability was 6.25% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.75% for the year ended June 30, 2022.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2022 were as follows:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Domestic Equities	37.50%	7.50%	2.81%
International Equities	20.00%	8.50%	1.70%
Domestic Fixed Income	12.50%	2.50%	0.31%
International Fixed Income	10.00%	3.50%	0.35%
Alternative Investments	10.00%	6.33%	0.63%
Real Estate	10.00%	4.50%	0.45%
Totals	<u>100%</u>		<u>6.25%</u>
Inflation			<u>2.50%</u>
Expected Nominal Return			<u>8.75%</u>

Sensitivity to Changes in the Discount Rate:

The following table presents the net pension liability of the participating employers, calculated using the discount rate of 6.25%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1.0% Decrease <u>5.25%</u>	Current Discount Rate <u>6.25%</u>	1.0% Increase <u>7.25%</u>
Employer's proportionate share of the net pension liability	<u>\$ 200,404</u>	<u>\$ 123,956</u>	<u>\$ 58,929</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2022, the Police Jury recognized \$25,129 in pension expense.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 5,543	\$ 9,263
Change of assumptions	10,340	-
Net difference between projected and actual earnings on pension plan investments	42,987	-
Change in proportion and differences between employer contributions and proportionate share of contributions	6,131	6,107
Employer contributions subsequent to the measurement date	6,593	-
Total	\$ 71,594	\$ 15,370

Deferred outflows of resources of \$6,593 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Fiscal Year Ended	
2023	\$ 7,772
2024	10,856
2025	5,592
2026	25,411
	\$ 49,631

(13) Compensation of Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 2022, follows:

Bryan Vidrine - President	\$ 23,815
Ryan Williams - Vice President	19,385
Ryan Ardoin - Juror	19,200
Eric Soileau - Juror	19,200
Lelia Thrasher - Juror	19,200
Keith Saucier - Juror	19,200
Kevin Veillon - Juror	19,200
Sidney Fontenot - Juror	19,200
Daniel Arvie - Juror	19,200
	\$ 177,600

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

The official address and phone number of the police jurors is 1008 West LaSalle Street, Ville Platte, La, 70586, (337) 363-5651. Terms of office for the elected officials are January 1, 2020 through December 31, 2023.

(14) Compensation, Benefits, and Other Payments to Agency Head

A detail of compensation, benefits, and other payments to Donald Bergeron, Secretary-Treasurer for the year ended December 31, 2022 follows:

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 74,818
Benefits - insurance	6,857
Benefits - retirement	8,604
Benefits - payroll taxes	1,049
Cell phone	1,594
Uniforms	237
Registration fees	1,270
Mileage and transportation	2,237
Lodging	1,494
Meals and tips	<u>1,096</u>
	<u>\$ 99,256</u>

(15) Criminal Court Fund

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year-end be transferred to the parish General Fund. The General Fund subsidized the Criminal Court Fund during the year ended December 31, 2022 by transferring \$503,643 to the Criminal Court Fund in order to pay the costs necessary to operate the Court.

(16) Federal Compliance Contingencies

The Police Jury receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency.

(17) Risk Management

The Police Jury is exposed to risks of loss in the areas of health care, general and auto liability, property hazards, workers' compensation, and employee dishonesty. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(18) Interfund Transactions

Transfers consisted of the following at December 31, 2022:

	Transfers In	Transfers Out
Major funds:		
General Fund	\$ -	\$ 520,991
Road District Maintenance	341,585	461,863
2% Sales Tax District Debt Service	2,655,325	-
2% Sales Tax Capital Projects	120,531	2,655,325
Total major governmental funds	3,117,441	3,638,179
Proprietary funds:		
Sewer System Maintenance	17,348	-
Nonmajor governmental funds	503,643	253
Total	\$3,638,432	\$3,638,432

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

(19) Litigation and Claims

There is no litigation pending against the Police Jury at December 31, 2022.

(20) Prior Period Adjustment

Beginning equity in the Crooked Creek Recreation Fund has been restated by \$100,000. The Police Jury erroneously recorded a grant received from the state as unearned revenue in the prior period.

	GWFS Net Position	Crooked Creek Fund Balance
January 1, 2022 net position, as reported	\$36,150,057	\$ (1,420)
Net effect of correction	100,000	100,000
January 1, 2022 net position, as restated	\$36,250,057	\$ 98,580

**REQUIRED
SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
Revenues:				
Taxes - ad valorem	\$ 797,000	\$ 917,165	\$ 932,744	\$ 15,579
Licenses and permits	453,520	496,110	529,066	32,956
Intergovernmental revenues -				
Federal grants	72,193	29,845	6,055,046	6,025,201
State funds:				
State revenue sharing	40,000	40,114	40,549	435
Parish equalization funds	796,000	676,603	984,845	308,242
Other	133,208	245,226	245,226	-
Fees, charges, and commissions	21,300	28,987	29,367	380
Use of money and property	98,681	70,518	102,833	32,315
Miscellaneous	333,857	367,670	420,872	53,202
Total revenues	<u>2,745,759</u>	<u>2,872,238</u>	<u>9,340,548</u>	<u>6,468,310</u>
Expenditures:				
Current -				
General government:				
Legislative	294,417	278,496	278,779	(283)
Judicial	121,633	118,950	110,429	8,521
Elections	139,838	159,803	163,967	(4,164)
Finance and administration	570,790	613,184	697,681	(84,497)
Other	353,356	426,834	445,099	(18,265)
Public safety	703,128	842,020	888,545	(46,525)
Economic development and assistance	70,793	72,169	66,891	5,278
Total expenditures	<u>2,253,955</u>	<u>2,511,456</u>	<u>2,651,391</u>	<u>(139,935)</u>
Excess of revenues over expenditures	<u>491,804</u>	<u>360,782</u>	<u>6,689,157</u>	<u>6,328,375</u>
Other financing sources (uses):				
Proceeds from sale of assets	-	1,323	5,173	3,850
Transfers out	<u>(707,503)</u>	<u>(520,991)</u>	<u>(520,991)</u>	<u>-</u>
Total other financing sources (uses)	<u>(707,503)</u>	<u>(519,668)</u>	<u>(515,818)</u>	<u>3,850</u>
Net change in fund balance	(215,699)	(158,886)	6,173,339	6,332,225
Fund balance, beginning	<u>1,723,657</u>	<u>1,152,994</u>	<u>1,152,994</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,507,958</u>	<u>\$ 994,108</u>	<u>\$ 7,326,333</u>	<u>\$ 6,332,225</u>

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Industrial District No. 1 Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues -				
State grants	\$ -	\$ -	\$ 7,655	\$ 7,655
Fees, charges and commissions	69,970	79,009	70,794	(8,215)
Use of money and property	53,990	54,864	56,527	1,663
Total revenues	<u>123,960</u>	<u>133,873</u>	<u>134,976</u>	<u>1,103</u>
Expenditures:				
Current -				
Public works	47,999	59,691	60,053	(362)
Economic development and assistance	7,800	7,800	7,800	-
Total expenditures	<u>55,799</u>	<u>67,491</u>	<u>67,853</u>	<u>(362)</u>
Net change in fund balance	68,161	66,382	67,123	741
Fund balance, beginning	<u>152,909</u>	<u>152,909</u>	<u>152,909</u>	<u>-</u>
Fund balance, ending	<u>\$ 221,070</u>	<u>\$ 219,291</u>	<u>\$ 220,032</u>	<u>\$ 741</u>

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Road District Maintenance Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - ad valorem	\$2,472,222	\$2,851,110	\$3,034,674	\$ 183,564
Intergovernmental revenues -				
State funds:				
State revenue sharing	110,582	113,766	115,040	1,274
Use of money and property	6,972	11,129	16,374	5,245
Miscellaneous	4,379	16,378	19,124	2,746
Total revenues	2,594,155	2,992,383	3,185,212	192,829
Expenditures:				
Current -				
Public works	2,049,886	2,952,584	3,127,115	(174,531)
Excess of revenues over				
expenditures	544,269	39,799	58,097	18,298
Other financing sources (uses):				
Proceeds from sale of assets	-	70,154	70,154	-
Transfers in	254,245	341,585	341,585	-
Transfers out	(142,531)	(461,863)	(461,863)	-
Total other financing sources (uses)	111,714	(50,124)	(50,124)	-
Net change in fund balance	655,983	(10,325)	7,973	18,298
Fund balance, beginning	3,791,999	3,791,999	3,791,999	-
Fund balance, ending	\$4,447,982	\$3,781,674	\$3,799,972	\$ 18,298

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Public Library Maintenance Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2022

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Taxes - ad valorem	\$ 1,250,125	\$ 1,396,502	\$ 1,414,347	\$ 17,845
Intergovernmental revenues -				
Federal grants	-	11	11	-
State funds:				
State revenue sharing	34,300	34,222	34,575	353
Use of money and property	19,500	11,523	26,207	14,684
Miscellaneous	13,625	30,193	27,496	(2,697)
Total revenues	<u>1,317,550</u>	<u>1,472,451</u>	<u>1,502,636</u>	<u>30,185</u>
Expenditures:				
Current -				
Culture and recreation	1,221,519	1,139,820	1,161,325	(21,505)
Capital outlay	35,000	-	-	-
Total expenditures	<u>1,256,519</u>	<u>1,139,820</u>	<u>1,161,325</u>	<u>(21,505)</u>
Net change in fund balance	<u>61,031</u>	<u>332,631</u>	<u>341,311</u>	<u>8,680</u>
Fund balance, beginning	<u>3,440,862</u>	<u>3,440,862</u>	<u>3,440,862</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,501,893</u>	<u>\$ 3,773,493</u>	<u>\$ 3,782,173</u>	<u>\$ 8,680</u>

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Employer's Share of Net Pension Liability
For the Year Ended December 31, 2022

Year ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<i>Parochial Employees Retirement System*</i>					
2022	0.333330%	\$(1,570,129)	\$2,236,423	-70.2%	110.46%
2021	0.329142%	(577,122)	2,198,344	-26.3%	104.00%
2020	0.381680%	17,967	2,420,151	0.7%	99.89%
2019	0.389598%	1,729,176	2,395,041	72.2%	88.86%
2018	0.341629%	(253,573)	2,034,558	12.5%	101.98%
2017	0.338456%	697,055	1,948,014	35.8%	94.15%
2016	0.396611%	1,043,994	2,205,406	47.3%	92.23%
2015	0.353762%	96,721	1,916,939	5.0%	99.15%
<i>Registrar of Voters Retirement System**</i>					
2022	0.505523%	\$ 123,956	\$ 73,289	169.1%	82.46%
2021	0.472869%	15,000	70,841	21.2%	97.68%
2020	0.522582%	112,579	70,794	159.0%	83.32%
2019	0.508025%	95,002	69,778	136.1%	84.83%
2018	0.490366%	115,747	68,036	170.1%	80.57%
2017	0.489456%	107,441	67,036	160.3%	80.51%
2016	0.484202%	137,393	66,511	206.6%	73.98%
2015	0.484352%	118,620	65,705	180.5%	76.86%

*The amounts presented have a measurement date of the previous fiscal year.

**The amounts presented have a measurement date of June 30th.

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Employer Contributions
For the Year Ended December 31, 2022

Year ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
<i>Parochial Employees Retirement System</i>					
2022	\$ 244,543	\$ 244,543	\$ -	\$ 2,126,462	11.50%
2021	269,265	269,265	-	2,236,423	12.04%
2020	269,297	269,297	-	2,198,344	12.25%
2019	278,317	278,317	-	2,420,151	11.50%
2018	275,430	275,430	-	2,395,041	11.50%
2017	254,320	254,320	-	2,034,558	12.50%
2016	253,242	253,242	-	1,948,014	13.00%
2015	319,784	319,784	-	2,205,406	14.50%
<i>Registrar of Voters Retirement System</i>					
2022	\$ 13,120	\$ 13,120	\$ -	\$ 72,888	18.00%
2021	13,041	13,041	-	72,452	18.00%
2020	12,751	12,751	-	70,841	18.00%
2019	12,318	12,318	-	70,389	17.50%
2018	11,728	11,728	-	68,986	17.00%
2017	12,511	12,511	-	67,627	18.50%
2016	14,124	14,124	-	66,464	21.25%
2015	15,913	15,913	-	68,022	23.39%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

The Evangeline Parish Police Jury follows these procedures in establishing the budgetary data reflected in the financial statements:

The Secretary-Treasurer prepares and submits the proposed budget to the parish governing authority prior to the fifteenth day of the fiscal year for which the budget is to be applicable. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted. All budgetary appropriations lapse at the end of each fiscal year. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Evangeline Parish Police Jury.

(2) Excess of Expenditures Over Appropriations

The following funds incurred expenditures in excess of appropriations for the year ended December 31, 2022:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Excess</u>
General Fund	\$2,511,456	\$2,651,391	\$ 139,935
Industrial District No. 1	67,491	67,853	362
Road District Maintenance	2,952,584	3,127,115	174,531
Public Library Maintenance	1,139,820	1,161,325	21,505

(3) Pension Plans

Changes of Benefit Terms -

A. Parochial Employees Retirement System of Louisiana:

Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2022.

B. Registrar of Voters Retirement System of Louisiana:

Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2022.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Required Supplementary Information (Continued)

Changes of Assumptions -

<u>Year ended December 31,</u>	<u>Discount Rate</u>	<u>Investment Rate of Return</u>	<u>Inflation Rate</u>	<u>Expected Remaining Service Lives</u>	<u>Projected Salary Increase</u>
*Parochial Employees Retirement System of Louisiana - Plan A					
2022	6.40%	6.40%	2.30%	4	4.75%
2021	6.40%	6.40%	2.30%	4	4.75%
2020	6.50%	6.50%	2.40%	4	4.75%
2019	6.50%	6.50%	2.40%	4	4.75%
2018	6.75%	6.75%	2.50%	4	5.25%
2017	7.00%	7.00%	2.50%	4	5.25%
2016	7.00%	7.00%	2.50%	4	5.25%
2015	7.00%	7.00%	2.50%	4	5.25%
**Registrar of Voters Retirement System of Louisiana					
2022	6.25%	6.25%	2.30%	5	5.25%
2021	6.25%	6.25%	2.30%	5	5.25%
2020	6.40%	6.40%	2.30%	5	5.25%
2019	6.50%	6.50%	2.40%	5	6.00%
2018	6.50%	6.50%	2.40%	5	6.00%
2017	6.75%	6.75%	2.50%	5	6.00%
2016	7.00%	7.00%	2.50%	5	6.00%
2015	7.00%	7.00%	2.50%	5	6.00%

**The amounts presented have a measurement date of the previous fiscal year.*

***The amounts presented have a measurement date of June 30th.*

OTHER FINANCIAL INFORMATION

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2022

	Special Revenue	Road District 4 Sinking	Drainage Improvement Capital Projects	Totals
ASSETS				
Cash and interest bearing deposits	\$4,277,796	\$ -	\$ 44,194	\$4,321,990
Receivables, net	941,522	-	-	941,522
Due from other governmental units	68,896	-	-	68,896
Total assets	\$5,288,214	\$ -	\$ 44,194	\$ 5,332,408
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 31,749	\$ -	\$ -	\$ 31,749
Deferred inflows of resources				
Unavailable revenue - ad valorem taxes	77,051	-	-	77,051
Fund balances:				
Restricted -				
Operations and maintenance	5,175,378	-	-	5,175,378
Purposes of grant	4,036	-	-	4,036
Assigned -				
Operations and maintenance	-	-	44,194	44,194
Total fund balances	5,179,414	-	44,194	5,223,608
Total liabilities and fund balances	\$5,288,214	\$ -	\$ 44,194	\$ 5,332,408

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2022

	<u>Special Revenue</u>	<u>Road District 4 Sinking</u>	<u>Drainage Improvement Capital Projects</u>	<u>Totals</u>
Revenues:				
Taxes				
Ad valorem	\$ 985,918	\$ -	\$ -	\$ 985,918
Intergovernmental revenues -				
Federal grants	9,863	-	-	9,863
State funds:				
Parish transportation funds	469,299	-	-	469,299
State revenue sharing	39,749	-	-	39,749
Other	68,173	-	-	68,173
Fees, charges and commissions	553,249	-	-	553,249
Use of money and property	39,002	-	420	39,422
Other revenues	3,185	-	-	3,185
Total revenues	<u>2,168,438</u>	<u>-</u>	<u>420</u>	<u>2,168,858</u>
Expenditures:				
Current -				
General government:				
Judicial	685,314	-	-	685,314
Public safety	9,885	-	-	9,885
Public works	626,027	-	-	626,027
Health and welfare	609,072	-	-	609,072
Total expenditures	<u>2,294,432</u>	<u>-</u>	<u>-</u>	<u>2,294,432</u>
Excess (deficiency) of revenues over expenditures	<u>(125,994)</u>	<u>-</u>	<u>420</u>	<u>(125,574)</u>
Other financing sources (uses):				
Proceeds from sale of assets	450	-	-	450
Transfers in	503,643	-	-	503,643
Transfers out	-	(253)	-	(253)
Total other financing sources (uses)	<u>504,093</u>	<u>(253)</u>	<u>-</u>	<u>503,840</u>
Net change in fund balances	378,099	(253)	420	378,266
Fund balances, beginning, as restated	<u>4,801,315</u>	<u>253</u>	<u>43,774</u>	<u>4,845,342</u>
Fund balances, ending	<u>\$5,179,414</u>	<u>\$ -</u>	<u>\$44,194</u>	<u>\$5,223,608</u>

NONMAJOR SPECIAL REVENUE FUNDS

Parish Road Fund

To account for the construction and maintenance of roads and bridges on a parish-wide basis. Financing is provided by the State of Louisiana Parish Transportation Fund.

Criminal Court Fund

To account for the receipt of court fees and fines and disbursement of these receipts for salaries and operating expenses of the criminal court. Operation is also financed by transfers from the General Fund.

Health Unit Maintenance Fund

To account for the maintenance of a health unit, which provides health and welfare services to the citizens of the Parish. Major means of financing are provided by ad valorem taxes and state revenue sharing.

Cemetery District Maintenance Funds

To account for maintenance and upkeep of parish cemeteries within the respective cemetery districts. The major means of financing for the districts is ad valorem taxes, which are levied against properties within the districts.

Crooked Creek Recreation Maintenance Fund

To account for the costs of providing recreation facilities for residents of the Parish. Major means of financing is provided by fees for use of the facilities.

Special Grant Fund

To account for federal and state grants received for special projects and emergency preparedness.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Nonmajor Special Revenue Funds
Combining Balance Sheet
December 31, 2022

	Parish Road Fund	Criminal Court Fund	Health Unit Maintenance	Cemetery Maintenance	Crooked Creek Recreation Fund	Special Grant Fund	Totals
ASSETS							
Cash and interest-bearing deposits	\$ 605,694	\$ 50,541	\$ 1,393,243	\$ 2,086,672	\$ 137,610	\$ 4,036	\$ 4,277,796
Receivables, net	-	-	542,098	399,424	-	-	941,522
Due from other governmental units	38,156	26,225	4,515	-	-	-	68,896
Total assets	<u>\$ 643,850</u>	<u>\$ 76,766</u>	<u>\$ 1,939,856</u>	<u>\$ 2,486,096</u>	<u>\$ 137,610</u>	<u>\$ 4,036</u>	<u>\$ 5,288,214</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ 5,358	\$ 12,193	\$ 23	\$ 14,175	\$ -	\$ 31,749
Deferred inflows of resources							
Unavailable revenue - ad valorem taxes	-	-	43,995	33,056	-	-	77,051
Fund balances:							
Restricted -							
Operations and maintenance	643,850	71,408	1,883,668	2,453,017	123,435	-	5,175,378
Purposes of grant	-	-	-	-	-	4,036	4,036
Total fund balances	<u>643,850</u>	<u>71,408</u>	<u>1,883,668</u>	<u>2,453,017</u>	<u>123,435</u>	<u>4,036</u>	<u>5,179,414</u>
Total liabilities and fund balances	<u>\$ 643,850</u>	<u>\$ 76,766</u>	<u>\$ 1,939,856</u>	<u>\$ 2,486,096</u>	<u>\$ 137,610</u>	<u>\$ 4,036</u>	<u>\$ 5,288,214</u>

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2022

	Parish Road Fund	Criminal Court Fund	Health Unit Maintenance
Revenues:			
Taxes -			
Ad valorem	\$ -	\$ -	\$ 562,462
Intergovernmental revenues -			
Federal grants	-	-	-
State funds:			
Parish transportation funds	469,299	-	-
State revenue sharing	-	-	25,156
Other	-	-	60,130
Fees, charges and commissions	-	175,768	-
Use of money and property	5,037	1,932	12,429
Other revenues	-	-	170
Total revenues	474,336	177,700	660,347
Expenditures:			
Current -			
General government:			
Judicial	-	685,314	-
Public safety	-	-	-
Public works	301,333	-	-
Health and welfare	-	-	609,072
Culture and recreation	-	-	-
Total expenditures	301,333	685,314	609,072
Excess (deficiency) of revenues over expenditures	173,003	(507,614)	51,275
Other financing sources:			
Proceeds from sale of assets	-	-	-
Transfers in	-	503,643	-
Total other financing sources (uses)	-	503,643	-
Net change in fund balances	173,003	(3,971)	51,275
Fund balances, beginning, as restated	470,847	75,379	1,832,393
Fund balances, ending	\$ 643,850	\$ 71,408	\$ 1,883,668

<u>Cemetery Maintenance</u>	<u>Crooked Creek Recreation Fund</u>	<u>Special Grant Fund</u>	<u>Totals</u>
\$ 423,456	\$ -	\$ -	\$ 985,918
-	-	9,863	9,863
-	-	-	469,299
14,593	-	-	39,749
-	8,043	-	68,173
-	377,481	-	553,249
19,564	-	40	39,002
<u>-</u>	<u>3,015</u>	<u>-</u>	<u>3,185</u>
<u>457,613</u>	<u>388,539</u>	<u>9,903</u>	<u>2,168,438</u>
-	-	-	685,314
-	-	9,885	9,885
324,694	-	-	626,027
-	-	-	609,072
<u>-</u>	<u>364,134</u>	<u>-</u>	<u>364,134</u>
<u>324,694</u>	<u>364,134</u>	<u>9,885</u>	<u>2,294,432</u>
<u>132,919</u>	<u>24,405</u>	<u>18</u>	<u>(125,994)</u>
-	450	-	450
<u>-</u>	<u>-</u>	<u>-</u>	<u>503,643</u>
<u>-</u>	<u>450</u>	<u>-</u>	<u>504,093</u>
132,919	24,855	18	378,099
<u>2,320,098</u>	<u>98,580</u>	<u>4,018</u>	<u>4,801,315</u>
<u>\$2,453,017</u>	<u>\$ 123,435</u>	<u>\$ 4,036</u>	<u>\$5,179,414</u>

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Other Supplemental Information - Ward One Sewer System
(Unaudited)
December 31, 2022

Number of Sewer Customers

Records maintained by the Police Jury indicated the following number of customers were being serviced during the month of December 2022:

Residential	174
Commercial	<u>1</u>
Total customers	<u><u>175</u></u>

Sewer Rates

The sewer rates for the Police Jury Ward No. 1 sewer system are \$22.08 per month for residential and \$23.75 for commercial buildings for the year ended December 31, 2022.

Aged Receivables

The aged receivables as of December 31, 2022 were as follows:

30 days	\$ 6,362
60 days	<u>1,008</u>
	<u><u>\$ 7,370</u></u>

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Insurance in Force
(Unaudited)
December 31, 2022

Description of Coverage	Expiration Date	Coverage Amounts
Workmen's Compensation:		
LWCC	1/1/2023	\$ 111,322
Commercial property insurance:		
Building - 1204 Chauncey Pitre Road, Ville Platte	3/15/2023	326,000
Police Jury administrative office - 1008 W. LaSalle, Ville Platte	3/15/2023	520,000
Evangeline Parish Library -		
General liability	8/6/2023	1,000,000
Building (3036 Stagg Street, Basile)	8/6/2023	427,703
Building (1111 Walnut Street, Pine Prairie)	8/6/2023	465,014
Building (13951 Veterans Memorial Blvd, Ville Platte)	8/6/2023	178,036
Building (New library - Main Street)	8/6/2023	1,999,847
Building (111 North 1st Street, Chataignier)	8/6/2023	243,101
Business personal property (Ville Platte, Mamou, Chataignier, Basile, and Pine Prairie)	8/6/2023	Various
Fire and extended coverage:		
Evangeline Parish Sheriff's Office (Courthouse Annex 415 W. Cotton):	3/15/2023	671,000
County Extension and USDA, 230 Court St., Ville Platte		
Building	3/15/2023	335,000
Contents	3/15/2023	20,000
Courthouse (200 Court St., Ville Platte) -		
Building	3/15/2023	5,260,000
Contents	3/15/2023	1,000,000
Food stamp office (138 Court St., Ville Platte) -		
Building	3/15/2023	150,000
Health Unit and Library (317 2nd Street, Mamou)		
Buildings	3/15/2023	671,000
Contents	3/15/2023	35,000

(continued)

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Insurance in Force (Continued)
(Unaudited)
December 31, 2022

Description of Coverage	Expiration Date	Coverage Amounts
Fire and extended coverage: (continued)		
Health Unit (1010 W. LaSalle, Ville Platte)		
Buildings	3/15/2023	760,000
Contents	3/15/2023	75,000
USDA Building (205 Court Street, Ville Platte)	3/15/2023	500,000
Crooked Creek (1300 Sandy Beach Drive, Ville Platte)		
Lodge #9, #10, #11, Bathroom #1, and #2	3/15/2023	40,000 each
Center Bath House	3/15/2023	50,000
Conference room/Pavilion	3/15/2023	150,000
Front office building	3/15/2023	125,000
Front office contents	3/15/2023	25,000
Surety Bonds:		
Employment Practices and Third-Party	3/15/2023	1,000,000
Registrar of Voters	4/24/2023	5,000
Library - Director	5/4/2023	5,000
Library - Secretary	7/3/2023	5,000
Library - Professional Liability	11/1/2023	1,000,000
All risk physical damage:		
Police Jury road equipment -	3/15/2023	2,140,576
Auto Policy	3/15/2023	500,000

OTHER SUPPLEMENTARY INFORMATION

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	<u>First Six Month Period Ended 6/30/2022</u>	<u>Second Six Month Period Ended 12/31/2022</u>
Receipts From:		
Evangeline Parish Sheriff, Court Costs/Fees	\$ 31,614	\$ 35,981
Evangeline Parish Sheriff, Criminal Fines - Other	29,839	29,383
District Attorney of the 13th Judicial District, Criminal Fines - Other	1,965	3,806
Ville Platte City Court, Criminal Fines - Other	<u>3,545</u>	<u>3,934</u>
Total Receipts	<u>\$ 66,963</u>	<u>\$ 73,104</u>

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Financial Data Schedule - Balance Sheet
Section 8 Housing Program
December 31, 2022

Line Item Number	Account Description	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	14.IKE DHAP- IKE	Total
111	Cash - unrestricted	<u>\$ 69,139</u>	<u>\$ 22,395</u>	<u>\$ 69,216</u>	<u>\$ 160,750</u>
100	Total cash	<u>69,139</u>	<u>22,395</u>	<u>69,216</u>	<u>160,750</u>
124	Accounts receivable - other government	-	1,626	-	1,626
125	Accounts receivable - miscellaneous	<u>1,573</u>	-	-	<u>1,573</u>
120	Total receivables, net	<u>1,573</u>	<u>1,626</u>	<u>-</u>	<u>3,199</u>
150	Total current assets	<u>70,712</u>	<u>24,021</u>	<u>69,216</u>	<u>163,949</u>
164	Furniture, equipment & machinery	13,030	-	-	13,030
166	Accumulated depreciation	<u>(7,462)</u>	-	-	<u>(7,462)</u>
160	Total capital assets, net	<u>5,568</u>	<u>-</u>	<u>-</u>	<u>5,568</u>
180	Total non-current assets	<u>5,568</u>	<u>-</u>	<u>-</u>	<u>5,568</u>
290	Total assets	<u>\$ 76,280</u>	<u>\$ 24,021</u>	<u>\$ 69,216</u>	<u>\$ 169,517</u>
312	Accounts payable <= 90 days	\$ 3	\$ -	\$ -	\$ 3
342	Unearned revenue	-	<u>21,851</u>	-	<u>21,851</u>
310	Total current liabilities	<u>3</u>	<u>21,851</u>	<u>-</u>	<u>21,854</u>
300	Total liabilities	<u>3</u>	<u>21,851</u>	<u>-</u>	<u>21,854</u>
508.4	Net investment in capital assets	5,568	-	-	5,568
511.4	Restricted net position	13,002	-	-	13,002
512.4	Unrestricted net position	<u>57,707</u>	<u>2,170</u>	<u>69,216</u>	<u>129,093</u>
513	Total equity - net position	<u>76,277</u>	<u>2,170</u>	<u>69,216</u>	<u>147,663</u>
600	Total liabilities and equity	<u>\$ 76,280</u>	<u>\$ 24,021</u>	<u>\$ 69,216</u>	<u>\$ 169,517</u>

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Financial Data Schedule - Income Statement
Section 8 Housing Program
December 31, 2022

Line Item Number	Account Description	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher	14.IKE DHAP- IKE	Total
70600	HUD PHA operating grants	\$ 680,697	\$ 119,745	\$ -	\$ 800,442
71100	Investment income - unrestricted	150	-	-	150
71500	Other revenue	<u>242,095</u>	<u>-</u>	<u>-</u>	<u>242,095</u>
70000	Total revenue	<u>922,942</u>	<u>119,745</u>	<u>-</u>	<u>1,042,687</u>
91100	Administrative salaries	60,547	-	-	60,547
91500	Employee benefit contributions- admin	26,525	-	-	26,525
91800	Travel	4,063	-	-	4,063
91900	Other	<u>25,721</u>	<u>22,707</u>	<u>-</u>	<u>48,428</u>
91000	Total operating - administrative	<u>116,856</u>	<u>22,707</u>	<u>-</u>	<u>139,563</u>
96140	All other insurance	<u>179</u>	<u>-</u>	<u>-</u>	<u>179</u>
96100	Total insurance premiums	<u>179</u>	<u>-</u>	<u>-</u>	<u>179</u>
96200	Other general expenses	<u>613</u>	<u>-</u>	<u>-</u>	<u>613</u>
96000	Total other general expenses	<u>613</u>	<u>-</u>	<u>-</u>	<u>613</u>
96900	Total operating expenses	<u>117,648</u>	<u>22,707</u>	<u>-</u>	<u>140,355</u>
	Excess operating revenue over				
97000	operating expenses	<u>805,294</u>	<u>97,038</u>	<u>-</u>	<u>902,332</u>
97300	Housing assistance payments	580,239	115,080	7,746	703,065
97350	HAP Portability-In	219,608	-	-	219,608
97400	Depreciation expense	<u>2,606</u>	<u>-</u>	<u>-</u>	<u>2,606</u>
90000	Total expenses	<u>920,101</u>	<u>137,787</u>	<u>7,746</u>	<u>1,065,634</u>
	Excess (deficiency) of revenue over				
10000	(under) expenses	<u>2,841</u>	<u>(18,042)</u>	<u>(7,746)</u>	<u>(22,947)</u>
11030	Beginning equity	<u>73,436</u>	<u>20,212</u>	<u>76,962</u>	<u>170,610</u>
11170	Administrative fee equity	<u>63,275</u>	<u>-</u>	<u>-</u>	<u>63,275</u>
11180	Housing assistance payments equity	<u>\$ 13,002</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,002</u>
11190	Unit months available	1,440	180		1,620
11210	Unit months leased	1,377	164		1,541

**INTERNAL CONTROL, COMPLIANCE,
AND
OTHER MATTERS**

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA
Deidre L. Stock, CPA

C. Burton Kolder, CPA*
Of Counsel

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA – retired 2022

* A Professional Accounting Corporation

183 S. Beadle Rd. 11929 Bricksome Ave.
Lafayette, LA 70508 Baton Rouge, LA 70816
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 332 W. Sixth Ave.
Ville Platte, LA 70586 Oberlin, LA 70655
Phone (337) 363-2792 Phone (337) 639-4737

WWW.KCSRCPAS.COM

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Members of the Evangeline Parish Police Jury
Ville Platte, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Evangeline Parish Police Jury (Police Jury), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated June 5, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Police Jury's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002.

Evangeline Parish Police Jury's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Police Jury's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Police Jury's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 5, 2023

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
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183 S. Beadle Rd. 11929 Bricksome Ave.
Lafayette, LA 70508 Baton Rouge, LA 70816
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

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Ville Platte, LA 70586 Oberlin, LA 70655
Phone (337) 363-2792 Phone (337) 639-4737

WWW.KCSRCPAS.COM

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Members of the Evangeline Parish Police Jury
Ville Platte, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Evangeline Parish Police Jury's (Police Jury) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2022. The Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Police Jury and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Police Jury's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Police Jury's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Police Jury's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Police Jury's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Police Jury's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 5, 2023

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program Name	Pass-through Identifying Number	Assistance Listing Number	Expenditures
Direct Programs:			
United States Department of Housing and Urban Development			
Housing Voucher Cluster -			
Section 8 Housing Choice Vouchers	-	14.871	\$ 680,697
Emergency Housing Vouchers	-	14.871	<u>119,745</u>
Total Housing Voucher Cluster			<u>800,442</u>
Total Department of Housing and Urban Development			<u>800,442</u>
Pass-through Programs:			
United States Department of Treasury			
Passed through the State of Louisiana Division of Administration			
COVID -19 Coronavirus State and Local Fiscal Recovery Funds	-	21.027	<u>6,025,212</u>
Department of Homeland Security -			
Homeland Security and Emergency Preparedness:			
Emergency Management Performance Grants	-	97.042	29,845
Homeland Security Grant Program	-	97.067	<u>9,863</u>
Total Department of Homeland Security			<u>39,708</u>
Total			<u>\$6,865,362</u>

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Evangeline Parish Police Jury under programs of the federal government for the year ended December 31, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Evangeline Parish Police Jury, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Evangeline Parish Police Jury.

(2) Summary of Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting which is described in Note 1 to the Evangeline Parish Police Jury's basic financial statements for the year ending December 31, 2022. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate

The Evangeline Parish Police Jury has not elected to use the 10 percent *de minimus* indirect cost rate allowed under the Uniform Guidance.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

Part I. Summary of Auditor's Results

Financial Statements

1. Type of auditor's opinion issued on financial statements:

Opinion Unit	Type of Opinion
Governmental activities	Unmodified
Business-type activities	Unmodified
Major funds:	
General	Unmodified
Industrial District No. 1 Special Revenue Fund	Unmodified
Crooked Creek Recreation Special Revenue Fund	Unmodified
Road District Maintenance Special Revenue Fund	Unmodified
Public Library Maintenance Special Revenue Fund	Unmodified
2% Sales Tax Revenue Sinking Fund	Unmodified
2% Sales Tax District No. 1 Capital Projects Fund	Unmodified
Sewer System Maintenance Enterprise Fund	Unmodified
Ward One Sewer System Enterprise Fund	Unmodified
Section 8 Housing Program Enterprise Fund	Unmodified
Aggregate remaining fund information	Unmodified

2. Internal control over financial reporting:

Material weakness(es) identified?	_____ yes	_____ <input checked="" type="checkbox"/> no	
Significant deficiency(ies) identified?	_____ yes	_____ <input checked="" type="checkbox"/> none reported	

3. Noncompliance material to the financial statements?

_____ yes _____ no

Federal Awards

4. Internal control over major federal programs:

Material weakness(es) identified?	_____ yes	_____ <input checked="" type="checkbox"/> no	
Significant deficiency(ies) identified?	_____ yes	_____ <input checked="" type="checkbox"/> none reported	

5. Major programs and type of auditor's report issued:

Assistance Listing Number	Federal Agency and Name of Major Program	Type of Opinion
	<u>U.S. Department of Treasury</u>	
21.027	Coronavirus State and Local Fiscal Recovery Funds	Unmodified
	<u>U.S. Department of Housing and Urban Development</u>	
14.871	Housing Voucher Cluster	Unmodified

(continued)

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2022

6. Audit findings required to be reported in accordance with 2 CFR §200.516(a)?	<u> </u> yes	<u> x </u> no
7. Threshold for distinguishing type A and B programs?	<u> \$750,000 </u>	
8. Qualified as a low-risk auditee?	<u> x </u> yes	<u> </u> no
<i>Other</i>		
9. Management letter issued?	<u> x </u> yes	<u> </u> no

(continued)

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2022

Part II. Findings reported in accordance with *Government Auditing Standards*:

A. Internal Control

There were no internal control findings.

B. Compliance

2022-001 Collection of Sewer System Charges

Fiscal Year Finding Initially Occurred: Unknown

CONDITION: Regarding the sewer system in Police Jury Ward No. 1, charges for services were not collected in accordance with Section 10 of the Bond Issuance Resolution approved by the Police Jury.

CRITERIA: Charges for services should be collected in accordance with Section 10 of the Bond Issuance Resolution approved by the Police Jury.

CAUSE: Sewer system services cannot be disconnected for late or non-payment of service charges.

EFFECT: Failure to collect user fees in a timely manner results in a loss of revenue and jeopardizes continuity of operations.

RECOMMENDATION: Efforts should be made to collect delinquent accounts.

MANAGEMENT RESPONSE: The Police Jury has partnered with the Louisiana Office of Debt Recovery to recover outstanding sewer bills by attaching the debt to the customer's state income tax return, driver's license, permits, and hunting and fishing licenses.

2022-002 Compliance with Budget Act

Fiscal Year Finding Initially Occurred: 2020

CONDITION: Actual expenditures exceeded budgeted expenditures by five percent or more in the General Fund and Road Maintenance Fund.

CRITERIA: LSA-RS 39:1311 et seq, Budgetary Authority and Control, provides for "amending the budget when total revenue plus projected revenue are failing to meet total budgeted revenues by 5% or more, or when total expenditures plus projected expenditures exceed budgeted expenditures by 5% or more."

CAUSE: The cause results from the failure to properly monitor expenditures of the Police Jury and amend the budget to reflect current spending.

(continued)

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2022

EFFECT: The budget may not be used as an effective management tool to control expenditures.

RECOMMENDATION: We recommend that the budget be amended in accordance with the requirements of RS 39:1311, the Local Government Budget Act.

MANAGEMENT RESPONSE: The Police Jury will comply with all requirements of RS 39:1311 of the Local Government Budget Act.

C. Management Letter

A management letter was issued relating to operating losses in the Sewer System Maintenance Enterprise Funds.

Part III. Findings and questioned costs for federal awards defined in the Uniform Guidance:

A. Compliance Findings –

There were no compliance findings noted.

B. Internal Control Findings –

There were no internal control findings noted.

CORRECTIVE ACTION PLAN FOR CURRENT AUDIT FINDINGS

APPENDIX A



Evangeline Parish Police Jury

1008 W. LaSalle Street
Telephone (337) 363-5651
Fax (337) 363-5652

VILLE PLATTE, LOUISIANA 70586-4490



OFFICERS

PRESIDENT
Bryan Vidrine

VICE-PRESIDENT
Kevin Veillon

SEC-TREASURER
Chester Granger, Jr.

MEMBERS

DIST. 1
Keith Saucier
803 Whispering Pine Ln.
Ville Platte, LA 70586

DIST. 2
Sidney Fontenot
1632 Duplechin Ave.
Basile, LA 70515

DIST. 3
Ryan Ardoin
1925 L.D. Verrette Rd.
Mamou, LA 70554

DIST. 4
Lelia Thrasher
3300 Crooked Creek Parkway
Ville Platte, LA 70586

DIST. 5
Kevin Veillon
1047 Family Dr.
Ville Platte, LA 70586

DIST. 6
Eric Soileau
P. O. Box 38
Reddell, LA 70580

DIST. 7
Bryan Vidrine
415 Scenic Dr.
Ville Platte, LA 70586

DIST. 8
Angelica Williams
P.O. Box 857
Ville Platte, LA 70586

DIST. 9
Daniel Arvie
968 Railroad St.
Ville Platte, LA 70586

CORRECTIVE ACTION PLAN FOR CURRENT AUDIT FINDINGS

June 5, 2023

The Evangeline Parish Police Jury respectfully submits the following corrective action plan for the year ended December 31, 2022.

Name and address of independent public accounting firm:

Kolder, Slaven & Company, LLC
434 E. Main Street
P.O. Box 588
Ville Platte, LA 70586

Audit period: December 31, 2022

The findings from the December 31, 2022 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

COMPLIANCE

2022-001

Recommendation: Efforts should be made to collect delinquent accounts.

Action Taken: The Police Jury has partnered with the Louisiana Office of Debt Recovery to recover outstanding sewer bills by attaching the debt to the customer's state income tax return, driver's license, permits, and hunting and fishing licenses.

2022-002

Recommendation: We recommend that the budget be amended in accordance with the requirements of RS 39:1311, the Local Government Budget Act.

Action Taken: The Police Jury will comply with all requirements of RS 39:1311 of the Local Government Budget Act.

Sincerely,


Chester Granger, Secretary-Treasurer


Kevin Veillon, Vice-President

SUMMARY SCHEDULE OF PRIOR AUIDT FINDINGS

APPENDIX B



Evangeline Parish Police Jury

1008 W. LaSalle Street
Telephone (337) 363-5651
Fax (337) 363-5652

VILLE PLATTE, LOUISIANA 70586-4490



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

OFFICERS

PRESIDENT
Bryan Vidrine

VICE-PRESIDENT
Kevin Veillon

SEC-TREASURER
Chester Granger, Jr.

MEMBERS

DIST. 1
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FINDINGS – FINANCIAL STATEMENT AUDIT

COMPLIANCE

2021-001 Collection of Sewer System Charges

Fiscal year finding initially occurred: Unknown

CONDITION: Regarding the sewer system in Police Jury Ward No. 1, charges for services were not collected in accordance with Section 10 of the Bond Issuance Resolution approved by the Police Jury.

RECOMMENDATION: Efforts should be made to collect delinquent accounts.

CURRENT STATUS: See finding 2022-001.

2021-002 Compliance with Budget Act

Fiscal year finding initially occurred: 2020

CONDITION: Actual expenditures exceeded budgeted expenditures by five percent or more in the General Fund and Cemetery Maintenance Fund.

CURRENT STATUS: See finding 2022-002.

2021-003 Noncompliance with Public Bid Law

Fiscal Year Finding Initially Occurred: 2021

CONDITION: The price paid for an excavator purchased through a vendor under Louisiana state contract was higher than the approved state contract price.

RECOMMENDATION: The Police Jury should ensure that equipment purchased under state contract is invoiced at the correct amount.

CURRENT STATUS: Resolved.

2021-004 Parish Transportation Fund

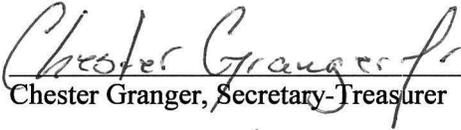
Fiscal Year Finding Initially Occurred: 2021

CONDITION: Parish transportation funds in the amount of \$49,500 were used to construct a building.

RECOMMENDATION: Procedures should be implemented to ensure that Parish Transportation monies are spent only in accordance with the statute.

CURRENT STATUS: Resolved.

Sincerely,


Chester Granger, Secretary-Treasurer


Kevin Veillon, Vice-President

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA
Deidre L. Stock, CPA

C. Burton Kolder, CPA*
Of Counsel

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA – retired 2022

* A Professional Accounting Corporation

183 S. Beadle Rd. 11929 Bricksome Ave.
Lafayette, LA 70508 Baton Rouge, LA 70816
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 332 W. Sixth Ave.
Ville Platte, LA 70586 Oberlin, LA 70655
Phone (337) 363-2792 Phone (337) 639-4737

WWW.KSRCPAS.COM

MANAGEMENT LETTER

The Members of the Evangeline
Parish Police Jury
Ville Platte, Louisiana

We have completed our audit of the basic financial statements of the Evangeline Parish Police Jury for the year ended December 31, 2022, and submit the following recommendations for your consideration:

- (1) The Sewer System Maintenance Enterprise Funds experienced a combined operating loss of \$149,328 during the current year. The Police Jury should evaluate operations to determine methods to increase revenues and/or reduce expenses in order to operate at a surplus.

In conclusion, we express our appreciation to you and your staff, particularly to your office staff, for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing our recommendations, please feel free to contact us.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 5, 2023

EVANGELINE PARISH POLICE JURY

Statewide Agreed-Upon Procedures Report

Year Ended December 31, 2022

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Members of the Evangeline Parish Police Jury
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. The Evangeline Parish Police Jury's management is responsible for those C/C areas identified in the SAUPs.

The Evangeline Parish Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2022 through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

No exceptions were found as a result of this procedure.

- ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

The policy did not indicate how vendors are added to the vendor list.

- iii. **Disbursements**, including processing, reviewing, and approving.

No exceptions were found as a result of this procedure.

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
No exceptions were found as a result of this procedure.
- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
No exceptions were found as a result of this procedure.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
The policy did not indicate the types of services requiring written contracts or the approval process.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
No exceptions were found as a result of this procedure.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
The policy did not contain the required approvers of statements.
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
The policy did not contain a system to monitor possible ethics violations.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
No exceptions were found as a result of this procedure.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
The entity did not have a policy for this category.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.
The policy did not contain R.S. 42:342-344 requirements for agency responsibilities and prohibitions, annual employee training, or annual reporting.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
No exceptions were found as a result of this procedure.
 - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds.
No exceptions were found as a result of this procedure.
 - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
No exceptions were found as a result of this procedure.
 - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.
Written updates on the progress of audit findings were not provided to the board.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
- Obtained the listing of entity bank accounts for the fiscal period and management's representation that the listing is complete.*
- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
No exceptions were found as a result of this procedure.
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
One of the bank reconciliations selected did not include written evidence of management review.
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.
One of the bank reconciliations selected did not have documentation reflecting that management has researched reconciling items that have been outstanding for more than 12 months from the statement closing date.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Obtained the listing of collection locations and management's representation that the listing is complete.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- i. Employees responsible for cash collections do not share cash drawers/registers;

At three of the four collections locations, employees responsible for cash collections share cash drawers/registers.

- ii. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

No exceptions were found as a result of this procedure.

- iii. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

No exceptions were found as a result of this procedure.

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

No exceptions were found as a result of this procedure.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

No exceptions were found as a result of this procedure.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.

No exceptions were found as a result of this procedure.

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions were found as a result of this procedure.

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions were found as a result of this procedure.

- iv. Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

Four of the deposits selected were not made within one business day of receipt.

- v. Trace the actual deposit per the bank statement to the general ledger.

No exceptions were found as a result of this procedure.

5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Obtained the listing of locations that process payments and management's representation that the listing is complete.

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

No exceptions were found as a result of this procedure.

- ii. At least two employees are involved in processing and approving payments to vendors;

No exceptions were found as a result of this procedure.

- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

No exceptions were found as a result of this procedure.

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

At one of the payment processing locations, the employee/official responsible for signing checks does not mail the payment or give the signed checks to an employee to mail who is not responsible for processing payments.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No ACH/EFT's were noted.

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity; and

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exceptions were found as a result of procedures i - ii.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No ACH/EFT's were noted.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Obtained the listing of active credit cards, bank debit cards, fuel cards, and purchase cards (cards) and management's representation that the listing is complete.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported; and
- ii. Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions were found as a result of procedures i - ii.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions were found as a result of this procedure.

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

Obtained the listing of travel and travel-related reimbursements and management's representation that the listing is complete.

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

One of the reimbursements selected used rates that were more than the rates established by the State of Louisiana or the U.S. General Services Administration.

- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

No exceptions were found as a result of this procedure.

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

No exceptions were found as a result of this procedure.

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions were found as a result of this procedure.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

Obtained a listing of all agreements/contracts that were initiated or renewed during the fiscal period and management's representation that the listing is complete.

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was documented approval); and
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions were found as a result of procedures i - iv.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Obtained a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exceptions were found as a result of procedures i – iv.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

No exceptions were found as a result of this procedure.

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions were found as a result of this procedure.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

One of the employees selected did not have documentation demonstrating that one hour of ethics training was completed during the calendar year.

- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No exceptions were found as a result of this procedure.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

The entity has not appointed an ethics designee as required by R.S. 42:1170.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

No exceptions were found as a result of this procedure.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

No exceptions were found as a result of this procedure.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

No exceptions were found as result of this procedure.

- B. Observe the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exceptions were found as a result of this procedure.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures:

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

No exceptions were found as a result of this procedure.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

None of the employees selected had documentation demonstrating at least one hour of sexual harassment training was completed during the calendar year.

- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

The sexual harassment policy and complaint procedure was not posted on the entity's premises or website.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;
- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v. Amount of time it took to resolve each complaint.

The annual report was not prepared.

Management's Response

Management of the Evangeline Parish Police Jury concurs with the exceptions and are working to address the deficiencies identified.

We were engaged by the Evangeline Parish Police Jury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Evangeline Parish Police Jury and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 5, 2023