

**EVANGELINE PARISH POLICE JURY**  
**Ville Platte, Louisiana**

**Financial Report**  
**Year Ended December 31, 2017**

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# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Victor R. Slaven, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Brad E. Kolder, CPA, JD\*  
Stephen J. Anderson, CPA\*  
Christine C. Doucet, CPA  
Wanda F. Arcement, CPA, CVA  
Bryan K. Joubert, CPA  
Matthew E. Margaglio, CPA  
Casey L. Ardoin, CPA, CFE

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. 1234 David Dr. Ste. 203  
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

\* A Professional Accounting Corporation

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

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 (the Police Jury), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Police Jury's primary government as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified and adverse audit opinions.

### **Basis for Adverse Opinion on Aggregate Discretely Presented Component Units**

The financial statements referred to above 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 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 amount by which this departure from accounting principles generally accepted in the United States of America would affect the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues and expenses of the aggregate discretely presented component units is not reasonably determinable.

### **Adverse Opinion**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, 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, 2017, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Police Jury as of December 31, 2017, 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.

### ***Emphasis of Matter***

As discussed in Note 23 to the basic financial statements, the Police Jury had a prior year restatement. Our opinion is not modified with respect to this matter.

### **Other Matters**

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that budgetary comparison information, schedule of employer's share of net pension liability, and schedule of employer contributions, (pages 50-57), be presented to supplement the basic financial statements. Such 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. 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.

Management has omitted 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.

#### *Other 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 other financial information and other supplemental information (pages 60-81) are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards (page 87) is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The financial data schedules (pages 97-98) are presented for purposes of additional analysis as required by the U.S. Department of Housing and Urban Development and is also not a required part of the basic financial statements.

The other financial information, schedule of expenditures of federal awards, and financial data schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 financial information, schedule of expenditures of federal awards, and financial data schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The other supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2018, 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 the Police Jury's internal control over financial reporting and compliance.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
June 18, 2018

## **BASIC FINANCIAL STATEMENTS**

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Statement of Net Position  
December 31, 2017

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 10,272,286	\$ 228,186	\$ 10,500,472
Receivables, net	10,555	17,379	27,934
Due from other governmental units	6,049,851	-	6,049,851
Other assets	11,664	-	11,664
Restricted assets:			
Cash and interest-bearing deposits	-	39,520	39,520
Investments	419,945	-	419,945
Land	857,798	-	857,798
Capital assets, net	47,500,745	1,735,728	49,236,473
Total assets	65,122,844	2,020,813	67,143,657
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources related to pensions	960,999	2,945	963,944
<b>LIABILITIES</b>			
Cash overdraft	966	-	966
Accounts and other payables	251,722	7,791	259,513
Accrued interest	96,977	-	96,977
Performance bonds payable	319,818	-	319,818
Unearned revenue	227,333	1,066	228,399
Deposits payable	50	28,588	28,638
Long-term liabilities:			
Portion due within one year -			
Compensated absences payable	679	-	679
Bonds payable	1,973,000	2,242	1,975,242
Portion due after one year -			
Compensated absences payable	122,783	-	122,783
Bonds payable	23,987,437	51,384	24,038,821
Net pension liability	802,527	1,969	804,496
Total liabilities	27,783,292	93,040	27,876,332
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources related to pensions	167,202	558	167,760
<b>NET POSITION</b>			
Net investment in capital assets	22,671,486	1,684,344	24,355,830
Restricted for:			
Debt service	150,087	8,690	158,777
Operations and maintenance	11,774,328	-	11,774,328
Purposes of grant	23,931	-	23,931
Capital expenditures	1,512,293	-	1,512,293
Unrestricted	2,001,224	237,126	2,238,350
Total net position	\$ 38,133,349	\$ 1,930,160	\$ 40,063,509

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, 2017

Activities	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position		
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 2,297,131	\$ 748,048	\$ -	\$ -	\$ (1,549,083)	\$ -	\$ (1,549,083)
Public safety	834,004	-	44,921	-	(789,083)	-	(789,083)
Public works	6,622,217	90,793	514,957	708,747	(5,307,720)	-	(5,307,720)
Health and welfare	556,980	-	-	-	(556,980)	-	(556,980)
Culture and recreation	1,344,718	170,066	65,411	-	(1,109,241)	-	(1,109,241)
Economic development	228,231	-	-	-	(228,231)	-	(228,231)
Interest on long-term debt	990,173	-	-	-	(990,173)	-	(990,173)
Total governmental activities	<u>12,873,454</u>	<u>1,008,907</u>	<u>625,289</u>	<u>708,747</u>	<u>(10,530,511)</u>	<u>-</u>	<u>(10,530,511)</u>
Business-type activities:							
Sewer Systems	219,110	104,895	-	-	-	(114,215)	(114,215)
Section 8 Housing Program	600,997	-	548,447	-	-	(52,550)	(52,550)
Total business-type activities	<u>820,107</u>	<u>104,895</u>	<u>548,447</u>	<u>-</u>	<u>-</u>	<u>(166,765)</u>	<u>(166,765)</u>
Total primary government	<u>\$ 13,693,561</u>	<u>\$ 1,113,802</u>	<u>\$ 1,173,736</u>	<u>\$ 708,747</u>	<u>(10,530,511)</u>	<u>(166,765)</u>	<u>(10,697,276)</u>
General revenues:							
Taxes -							
Property taxes, levied for general purposes					5,617,151	-	5,617,151
Sales and use taxes, levied for general purposes					3,342,176	-	3,342,176
Grants and contributions not restricted to specific programs -							
Beer taxes					4,515	-	4,515
State revenue sharing					228,586	-	228,586
Parish equalization					1,197,281	-	1,197,281
Other state grants					199,012	-	199,012
Non-employer pension contribution					38,640	206	38,846
Interest and investment earnings					111,151	610	111,761
Miscellaneous					442,187	48,564	490,751
Transfers					(4,476)	4,476	-
Total general revenues					<u>11,176,223</u>	<u>53,856</u>	<u>11,230,079</u>
Change in net position					645,712	(112,909)	532,803
Net position - January 1, 2017, as restated					<u>37,487,637</u>	<u>2,043,069</u>	<u>39,530,706</u>
Net position - December 31, 2017					<u>\$ 38,133,349</u>	<u>\$ 1,930,160</u>	<u>\$ 40,063,509</u>

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

**FUND FINANCIAL STATEMENTS (FFS)**

## **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.

#### **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.

#### **Special Grant Fund**

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

#### **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.

#### **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.

### **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. 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.

### **Enterprise Fund**

#### **Sewer System Maintenance Fund**

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Balance Sheet  
Governmental Funds  
December 31, 2017

	General	Health Unit Maintenance	Special Grant	Road District Maintenance
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 906,154	\$ 1,272,688	\$ 50,807	\$ 2,023,312
Receivables, net	2,480	-	-	-
Due from other funds	198,841	-	-	15,590
Due from other governmental units	1,146,980	506,500	185,790	2,532,695
Other assets	6,664	-	-	-
Restricted assets:				
Investments	-	-	-	-
Total assets	<u>\$ 2,261,119</u>	<u>\$ 1,779,188</u>	<u>\$ 236,597</u>	<u>\$ 4,571,597</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>				
<b>Liabilities:</b>				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts, salaries, and other payables	170,553	3,490	13,825	22,912
Unearned revenue	-	-	-	-
Due to other funds	15,590	-	198,841	-
Performance bonds payable	319,818	-	-	-
Deposits payable	50	-	-	-
Total liabilities	<u>506,011</u>	<u>3,490</u>	<u>212,666</u>	<u>22,912</u>
<b>Deferred inflows of resources:</b>				
Unavailable revenue - property taxes	<u>69,395</u>	<u>41,233</u>	<u>-</u>	<u>248,386</u>
<b>Fund balances:</b>				
<b>Restricted -</b>				
Debt service	-	-	-	-
Operations and maintenance	-	1,734,465	-	4,300,299
Purposes of grant	-	-	23,931	-
Capital expenditures	-	-	-	-
<b>Committed -</b>				
Operations and maintenance	-	-	-	-
<b>Assigned -</b>				
Operations and maintenance	-	-	-	-
Unassigned (deficit)	<u>1,685,713</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>1,685,713</u>	<u>1,734,465</u>	<u>23,931</u>	<u>4,300,299</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,261,119</u>	<u>\$ 1,779,188</u>	<u>\$ 236,597</u>	<u>\$ 4,571,597</u>

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

Public Library Maintenance	Industrial District No. 1	2% Sales Tax Revenue Sinking	2% Sales Tax District #1 Capital Projects	Other Governmental Funds	Totals
\$2,346,493	\$246,853	\$ 53	\$1,249,102	\$2,176,824	\$10,272,286
-	8,075	-	-	-	10,555
-	-	-	-	-	214,431
1,240,721	-	-	-	437,165	6,049,851
-	5,000	-	-	-	11,664
-	-	231,153	188,792	-	419,945
<u>\$3,587,214</u>	<u>\$259,928</u>	<u>\$231,206</u>	<u>\$1,437,894</u>	<u>\$2,613,989</u>	<u>\$16,978,732</u>
\$ -	\$ -	\$ -	\$ -	\$ 966	\$ 966
6,398	429	-	10,189	24,605	252,401
-	227,333	-	-	-	227,333
-	-	-	-	-	214,431
-	-	-	-	-	319,818
-	-	-	-	-	50
<u>6,398</u>	<u>227,762</u>	<u>-</u>	<u>10,189</u>	<u>25,571</u>	<u>1,014,999</u>
<u>105,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,623</u>	<u>487,987</u>
-	-	231,206	-	15,858	247,064
3,475,466	-	-	-	2,264,098	11,774,328
-	-	-	-	-	23,931
-	-	-	1,427,705	84,588	1,512,293
-	-	-	-	160,525	160,525
-	-	-	-	42,905	42,905
-	32,166	-	-	(3,179)	1,714,700
<u>3,475,466</u>	<u>32,166</u>	<u>231,206</u>	<u>1,427,705</u>	<u>2,564,795</u>	<u>15,475,746</u>
<u>\$3,587,214</u>	<u>\$259,928</u>	<u>\$231,206</u>	<u>\$1,437,894</u>	<u>\$2,613,989</u>	<u>\$16,978,732</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
December 31, 2017

Total fund balances for governmental funds at December 31, 2017		\$15,475,746
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	\$ 857,798	
Buildings and improvements, net of \$5,893,444 accumulated depreciation	7,550,602	
Infrastructure, net of \$15,210,765 accumulated depreciation	38,204,946	
Vehicles, net of \$600,795 accumulated depreciation	28,767	
Equipment, furniture and fixtures, net of \$5,188,654 accumulated depreciation	<u>1,716,430</u>	48,358,543
Revenues that have been deferred are unearned in the governmental funds but are recognized as revenue in the government-wide financial statements		487,987
The deferred outflows of expenditures for the parochial and registrar of voters retirement systems are not available resources, and therefore, are not reported in the funds		960,999
Some liabilities are not due and payable from current financial resources and are, therefore not reported in the funds. These liabilities consist of:		
Bonds, certificates and notes payable	(25,960,437)	
Compensated absences payable	(122,783)	
Accrued interest payable	(96,977)	
Net pension liability	<u>(802,527)</u>	(26,982,724)
The deferred inflows of contributions for the parochial and registrar of voters retirement systems are not payable from current expendable resources and, therefore, are not reported in the funds		<u>(167,202)</u>
Net position at December 31, 2017		<u>\$38,133,349</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, 2017

	General	Health Unit Maintenance	Special Grant	Road District Maintenance
Revenues:				
Taxes -				
Ad valorem	\$ 790,560	\$ 467,787	\$ -	\$ 2,301,209
Sales	-	-	-	-
Licenses and permits	490,366	-	-	-
Intergovernmental revenues -				
Federal grants	195,582	-	559,016	9,524
State funds -				
Parish transportation funds	-	-	-	-
State revenue sharing	40,467	24,832	-	113,869
Parish equalization funds	1,197,281	-	-	-
Other	151,678	51,850	60,182	-
Fees, charges and commissions	29,736	-	-	-
Use of money and property	48,947	2,773	105	28,541
Miscellaneous	349,029	5,469	-	32,905
Total revenues	3,293,646	552,711	619,303	2,486,048
Expenditures:				
Current -				
General government:				
Legislative	244,392	-	-	-
Judicial	120,197	-	-	-
Elections	133,096	-	-	-
Finance and administration	608,951	-	-	-
Other	384,671	-	-	-
Public safety	660,707	-	17,306	-
Public works	157,970	-	640,806	2,626,201
Health and welfare	-	498,428	-	-
Culture and recreation	-	-	-	-
Economic development and assistance	72,506	-	-	-
Debt service	30,553	-	-	-
Total expenditures	2,413,043	498,428	658,112	2,626,201
Excess (deficiency) of revenues over expenditures	880,603	54,283	(38,809)	(140,153)
Other financing sources (uses):				
Transfers in	-	-	3,407	443,358
Transfers out	(692,198)	-	-	(404,136)
Total other financing sources (uses)	(692,198)	-	3,407	39,222
Net change in fund balances	188,405	54,283	(35,402)	(100,931)
Fund balances (deficit), beginning, as restated	1,497,308	1,680,182	59,333	4,401,230
Fund balances, ending	\$ 1,685,713	\$ 1,734,465	\$ 23,931	\$ 4,300,299

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

<u>Public Library Maintenance</u>	<u>Industrial District No. 1</u>	<u>2% Sales Tax Revenue Sinking</u>	<u>2% Sales Tax District #1 Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
\$ 1,194,968	\$ -	\$ 6,129	\$ -	\$ 368,511	\$ 5,129,164
-	-	-	3,342,176	-	3,342,176
-	-	-	-	-	490,366
-	-	-	73,732	1,803	839,657
-	-	-	-	428,967	428,967
34,765	-	-	-	14,653	228,586
-	-	-	-	-	1,197,281
5,229	-	-	-	-	268,939
-	90,793	-	-	398,012	518,541
5,660	11,406	-	6,952	6,767	111,151
47,217	-	-	-	7,567	442,187
<u>1,287,839</u>	<u>102,199</u>	<u>6,129</u>	<u>3,422,860</u>	<u>1,226,280</u>	<u>12,997,015</u>
-	-	-	-	-	244,392
-	-	-	-	702,497	822,694
-	-	-	-	-	133,096
-	-	-	-	-	608,951
-	-	-	-	-	384,671
-	-	-	-	-	678,013
-	27,947	-	1,898,117	943,974	6,295,015
-	-	-	-	-	498,428
996,142	-	-	-	198,596	1,194,738
-	7,800	-	-	-	80,306
-	-	2,699,218	-	279,006	3,008,777
<u>996,142</u>	<u>35,747</u>	<u>2,699,218</u>	<u>1,898,117</u>	<u>2,124,073</u>	<u>13,949,081</u>
<u>291,697</u>	<u>66,452</u>	<u>(2,693,089)</u>	<u>1,524,743</u>	<u>(897,793)</u>	<u>(952,066)</u>
15	-	2,699,135	-	852,782	3,998,697
<u>(207,703)</u>	<u>-</u>	<u>-</u>	<u>(2,699,136)</u>	<u>-</u>	<u>(4,003,173)</u>
<u>(207,688)</u>	<u>-</u>	<u>2,699,135</u>	<u>(2,699,136)</u>	<u>852,782</u>	<u>(4,476)</u>
84,009	66,452	6,046	(1,174,393)	(45,011)	(956,542)
<u>3,391,457</u>	<u>(34,286)</u>	<u>225,160</u>	<u>2,602,098</u>	<u>2,609,806</u>	<u>16,432,288</u>
<u>\$ 3,475,466</u>	<u>\$ 32,166</u>	<u>\$ 231,206</u>	<u>\$ 1,427,705</u>	<u>\$ 2,564,795</u>	<u>\$ 15,475,746</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, 2017

Total net change in fund balances for the year ended December 31, 2017 per statement of revenues, expenditures, and changes in fund balances		\$(956,542)
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	\$2,359,340	
Current year disposition of capital assets net of accumulated depreciation	(2,014)	
Depreciation expense	<u>(3,136,588)</u>	(779,262)
Governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are amortized in the statement of activities		
Amortization of bond premium		62,143
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds		
Property taxes	487,987	
Non-employer contributions to pension plans	<u>38,640</u>	526,627
Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Bond principal retirement		1,950,000
Some items 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		
Decrease in accrued interest	6,461	
Increase in compensated absences	<u>(9,151)</u>	(2,690)
Pension benefit (expense) not requiring the use of current economic resources and, therefore, not recorded as a fund expenditures		<u>(154,564)</u>
Change in net position for the year ended December 31, 2017 per statement of activities		<u>\$ 645,712</u>

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Statement of Net Position  
Proprietary Funds - Enterprise Funds  
December 31, 2017

	Sewer System Maintenance Fund	Other Enterprise Funds	Total
Assets:			
Current assets -			
Cash and interest-bearing deposits	\$ 66,739	\$ 161,447	\$ 228,186
Accounts receivable, net	4,075	3,564	7,639
Other receivables	-	9,740	9,740
Total current assets	70,814	174,751	245,565
Noncurrent assets -			
Restricted assets - interest-bearing deposits	14,613	24,907	39,520
Capital assets, net of accumulated depreciation	1,558,015	177,713	1,735,728
Total noncurrent assets	1,572,628	202,620	1,775,248
Total assets	1,643,442	377,371	2,020,813
Deferred outflows of resources	-	2,945	2,945
Liabilities:			
Current liabilities -			
Accounts payable	3,625	4,166	7,791
Unearned revenue	678	388	1,066
Revenue bonds payable	-	2,242	2,242
Payable from restricted assets -			
Sewer deposits payable	14,613	13,975	28,588
Total current liabilities	18,916	20,771	39,687
Noncurrent liabilities -			
Revenue bonds payable	-	51,384	51,384
Net pension liability	-	1,969	1,969
Total noncurrent liabilities	-	53,353	53,353
Total liabilities	18,916	74,124	93,040
Deferred inflows of resources	-	558	558
NET POSITION			
Net investment in capital assets	1,558,015	126,329	1,684,344
Restricted for debt service	-	8,690	8,690
Unrestricted	66,511	170,615	237,126
Total net position	\$ 1,624,526	\$ 305,634	\$ 1,930,160

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, 2017

	Sewer System Maintenance Fund	Other Enterprise Funds	Total
Operating revenue:			
Charges for services -			
Sewerage sales	\$ 60,627	\$ 42,825	\$ 103,452
Penalties	1,093	350	1,443
Miscellaneous	50	48,514	48,564
Federal grants	-	548,447	548,447
Total operating revenues	61,770	640,136	701,906
Operating expenses	151,785	665,446	817,231
Operating loss	(90,015)	(25,310)	(115,325)
Nonoperating revenues (expenses):			
Interest income	354	256	610
Nonemployer pension contribution	-	206	206
Interest expense	-	(2,876)	(2,876)
Total nonoperating revenues (expenses)	354	(2,414)	(2,060)
Loss before transfers	(89,661)	(27,724)	(117,385)
Transfers in	4,476	-	4,476
Change in net position	(85,185)	(27,724)	(112,909)
Net position, beginning, as restated	1,709,711	333,358	2,043,069
Net position, ending	\$1,624,526	\$305,634	\$1,930,160

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, 2017

	Sewer System Maintenance Fund	Other Enterprise Funds	Total
Cash flows from operating activities:			
Receipts from customers	\$61,613	\$ 43,175	\$ 104,788
Operating subsidy received	-	548,447	548,447
Payments to suppliers and employees	(49,363)	(165,773)	(215,136)
Payment to landlords	-	(510,412)	(510,412)
Other receipts	50	48,514	48,564
Net cash provided (used) by operating activities	12,300	(36,049)	(23,749)
Cash flows from noncapital financing activities:			
Transfers from other funds	4,476	-	4,476
Cash flows from capital and related financing activities:			
Principal paid on revenue bonds payable	-	(2,140)	(2,140)
Interest and fiscal charges paid on revenue bonds	-	(2,876)	(2,876)
Net change in sewer deposits	1,620	830	2,450
Net cash provided (used) by capital and related financing activities	1,620	(4,186)	(2,566)
Cash flows from investing activities:			
Proceeds of investments and interest-bearing deposits with maturity in excess of ninety days	-	20,872	20,872
Interest on investments	354	256	610
Net cash provided by investing activities	354	21,128	21,482
Net increase (decrease) in cash and cash equivalents	18,750	(19,107)	(357)
Cash and cash equivalents, beginning	62,602	205,461	268,063
Cash and cash equivalents, ending	\$81,352	\$186,354	\$ 267,706

(continued)

EVANGELINE PARISH POLICE JURY  
Ville Plate, Louisiana

Statement of Cash Flows  
Proprietary Funds - Enterprise Funds (Continued)  
For the Year Ended December 31, 2017

	Sewer System Maintenance Fund	Other Enterprise Funds	Total
Reconciliation of operating loss to net cash provided by operating activities:			
Operating loss	\$ (90,015)	\$ (25,310)	\$ (115,325)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:			
Depreciation	98,117	27,770	125,887
Pension expense	-	1,222	1,222
(Increase) decrease in receivables	(107)	1,735	1,628
Increase in accounts payable	3,627	4,166	7,793
Increase (decrease) in unearned revenue	678	(45,632)	(44,954)
Net cash provided (used) by operating activities	\$ 12,300	\$ (36,049)	\$ (23,749)
Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet:			
Cash and cash equivalents, beginning of period -			
Interest-bearing deposits - unrestricted	\$ 49,609	\$ 205,461	\$ 255,070
Interest-bearing deposits - restricted	12,993	20,872	33,865
Less: Interest-bearing deposits with maturity in excess of 90 days	-	(20,872)	(20,872)
Total cash and cash equivalents, beginning of period	62,602	205,461	268,063
Cash and cash equivalents, end of period -			
Interest-bearing deposits - unrestricted	66,739	161,447	228,186
Interest-bearing deposits - restricted	14,613	24,907	39,520
Total cash and cash equivalents, end of period	81,352	186,354	267,706
Net increase (decrease)	\$ 18,750	\$ (19,107)	\$ (357)

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 accompanying financial statements of the Evangeline Parish Police Jury (Police Jury) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

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.

A. Financial Reporting Entity

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, 2019.

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 Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Activities presents a comparison between direct expenses and program revenues for the business-type activities of the Police Jury and for each function of the Police Jury's governmental 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, fines, 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 and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the Police Jury are classified into two categories: governmental and proprietary. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Police Jury or meets the following criteria:

- a. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

The major funds of the Police Jury are described below:

Governmental Funds -

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.

The Health Unit Maintenance Fund is used to account for the maintenance of a health unit. Major means of financing are provided by ad valorem taxes and state revenue sharing.

The Special Grant Fund is used to account for federal and state grants received for special projects and emergency preparedness.

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

The Public Library Maintenance Fund is used to account for the operation and maintenance of the parish library. Major means of financing are provided by parish-wide ad valorem taxes and state revenue sharing.

The Industrial District No. 1 Fund is used 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.

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. Debt service is financed by the collection of a two percent sales and use tax.

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 the Parish.

Additionally, the Police Jury reports the following fund types:

Special revenue funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service and capital projects.

Debt service funds, established to meet requirements of bond ordinances, are used to account for all financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Capital projects funds account for all financial resources that are restricted, committed, or assigned to expenditure for capital outlays.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Proprietary Funds -

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Police Jury's major enterprise fund is the Sewer System Maintenance Fund.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the "current financial resources" or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. An exception to this is grants collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

The proprietary fund utilizes the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used.

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.

Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the Police Jury's policy to use restricted resources first, then unrestricted resources as they are needed.

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 or short-term investments with an original maturity of three months or less.

Under state law, the Police Jury may invest in United States bonds, treasury notes, or certificates. Investments are stated at amortized cost.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Interfund receivables and payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to and from other funds.” Short-term interfund loans are reported as “interfund receivables and payables. Long-term interfund loans (noncurrent portion) are reported as “advances to and from other funds.” Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

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 receivable. Ad valorem taxes are reported net of an allowance for uncollectible taxes. Business-type activities report customer’s utility service receivables as their major receivables. Uncollectible utility service receivables are recognized as bad debts at the time written off.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, 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 estimated fair market 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. Prior to January 1, 2003, governmental funds’ infrastructure assets were not capitalized. These assets have been valued at estimated historical cost.

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

In the fund financial statements, capital assets used in governmental fund operations are 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.

Restricted Assets

Restricted assets include cash and interest-bearing deposits of the proprietary fund and investments in the governmental funds 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 construction account and sinking fund account in the governmental funds.

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 bonds and certificates of indebtedness payable, capital leases payable and utility meter deposits 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.

Compensated Absences

Employees of the Police Jury earn annual leave at the rate of 128-168 hours each year, depending upon their length of service. 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.

Full-time employees of the Police Jury earn 40-80 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 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.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

At December 31, 2017, employees of the Police Jury have accumulated and vested \$123,462 of employee annual leave benefits payable.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. Deferred outflows and deferred inflows in the government-wide statements are related to its pension plans. Deferred inflows in the fund financial statements are related to unavailable property tax revenue.

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 assets 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 (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- 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 balances of the governmental funds are classified as follows.

- d. 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.
- e. 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)

- f. 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.
- g. 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.
- h. Unassigned – all other spendable amounts.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Police Jury considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Police Jury considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Police Jury has provided otherwise in his commitment or assignment actions.

Enterprise (Utility and Section 8 Housing) Fund equity at the fund level is classified the same as in the government-wide statements.

E. Revenues, Expenditures, and Expenses

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. In the fund financial statements, expenditures are classified as follows:

- Governmental Funds - By Character:
- Proprietary Fund - By Operating and Nonoperating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

EVANGELINE PARISH POLICE JURY  
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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:

Revenue Source	Legal Restrictions on Use
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 certain reported amounts and disclosures. Accordingly, 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, 2017, the Police Jury had cash and interest-bearing deposits (book balances) totaling \$10,539,992 as follows:

Demand deposits	\$ 9,044,791
Time and savings deposits	<u>1,495,201</u>
Total	<u>\$10,539,992</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 will not be able to recover the collateral securities that are in the possession of an outside party. 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, 2017 were secured as follows:

EVANGELINE PARISH POLICE JURY  
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Notes to Basic Financial Statements (Continued)

Bank balances	\$ 10,743,719
Federal deposit insurance	1,313,923
Pledged securities	9,429,796
Total	\$ 10,743,719

Deposits in the amount of \$9,429,796 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) Investments

As of December 31, 2017, the Police Jury had investments in money market mutual funds in the amount of \$419,945, which represents 100% of the Police Jury's investments as of this date. They are being held as a temporary account for the construction of road improvement projects in the parish and a sinking fund for the applicable debt. These investments mature in less than one year at \$419,945 and are recorded at fair value. Fair value was determined by obtaining "quoted" year-end market prices. The investments are rated AAA by Standard and Poor's. Accordingly, there is no interest rate risk or credit risk associated with these investments.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Police Jury will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The investments are in the name of the Police Jury. Accordingly, the Police Jury had no custodial credit risk related to investments at December 31, 2017. The Police Jury does not have a policy for custodial credit risk.

(4) Restricted Assets

Restricted assets consisted of the following at December 31, 2017:

	Governmental Activities	Business-Type Activities	Total
2% Sales Tax Construction account	\$ 188,792	\$ -	\$ 188,792
2% Sales Tax Sinking account	231,153	-	231,153
Revenue bond reserve account	-	5,010	5,010
Revenue bond contingency account	-	5,922	5,922
Sewer deposits	-	28,588	28,588
Total restricted assets	\$ 419,945	\$ 39,520	\$ 459,465

EVANGELINE PARISH POLICE JURY  
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Notes to Basic Financial Statements (Continued)

(5) Receivables

Receivables at December 31, 2017 consist of the following:

Fund	Governmental Activities	Business-Type Activities	Total
Accounts receivable	\$ 8,075	\$ 7,639	\$ 15,714
Other	2,480	9,740	12,220
Totals	\$ 10,555	\$ 17,379	\$ 27,934

(6) Due from Other Governmental Units

Amounts due from other governmental units at December 31, 2017 consisted of the following:

Governmental Activities:

Louisiana Department of the Treasury - general and timber severance	\$ 268,715
Ville Platte City Court - fines	435
Evangeline Parish Sheriff/District Attorney- fines and court costs	22,882
Office for Children and Family Services - hearing fees	4,386
Evangeline Parish Sheriff - ad valorem tax and state revenue sharing	5,479,565
Louisiana Department of the Treasury - WIC program	9,670
La. Department of Homeland Security and Emergency Preparedness - grants	228,756
Louisiana Department of the Treasury - parish transportation funds	35,442
Total	\$6,049,851

(7) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in October and are billed to taxpayers in December. Billed taxes become delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Evangeline Parish and are collected by the Sheriff. For the year ended December 31, 2017, taxes of 81.19 mills were levied as follows:

Parish wide taxes:		Cemetery District taxes:	
Parish tax	3.66 mills	Cemetery District No. 1	1.95 mills
Parish tax	1.83 mills	Cemetery District No. 2	0.91 mills
Health unit	2.00 mills	Cemetery District No. 3	1.12 mills
Library	5.11 mills	Cemetery District No. 4	2.00 mills
Road District taxes:		Cemetery District No. 5	1.97 mills
Road District No. 1	5.17 mills	Cemetery District No. 6	1.12 mills
Road District No. 2	13.60 mills	Cemetery District No. 7	0.90 mills
Road District No. 3	10.30 mills		
Road District No. 4	14.63 mills	Total millage	81.19
Road District No. 5	14.92 mills		

EVANGELINE PARISH POLICE JURY  
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Notes to Basic Financial Statements (Continued)

Total taxes levied were \$5,431,788. Taxes receivable at December 31, 2017 were \$5,421,455, net of an allowance for uncollectible taxes of \$3,474.

(8) Capital Assets

Capital asset activity for the year ended December 31, 2017 was as follows:

	<u>Balance</u> <u>1/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2017</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 849,798	\$ 8,000	\$ -	\$ 857,798
Construction in progress	3,368,437	1,952,523	5,320,960	-
Other capital assets:				
Buildings and improvements	13,444,046	-	-	13,444,046
Infrastructure	48,094,751	5,320,960	-	53,415,711
Vehicles	646,403	21,249	38,090	629,562
Equipment, furniture and fixtures	<u>6,757,075</u>	<u>377,568</u>	<u>229,559</u>	<u>6,905,084</u>
Totals	<u>73,160,510</u>	<u>7,680,300</u>	<u>5,588,609</u>	<u>75,252,201</u>
Less accumulated depreciation				
Buildings and improvements	5,550,651	342,793	-	5,893,444
Infrastructure	12,789,225	2,421,540	-	15,210,765
Vehicles	628,705	10,180	38,090	600,795
Equipment, furniture and fixtures	<u>5,054,124</u>	<u>362,075</u>	<u>227,545</u>	<u>5,188,654</u>
Total accumulated depreciation	<u>24,022,705</u>	<u>3,136,588</u>	<u>265,635</u>	<u>26,893,658</u>
Governmental activities, capital assets, net	<u>\$49,137,805</u>	<u>\$4,543,712</u>	<u>\$5,322,974</u>	<u>\$48,358,543</u>
Business-type activities:				
Sewer system	\$ 3,090,319	\$ -	\$ -	\$ 3,090,319
Equipment, furniture and fixtures	<u>19,770</u>	<u>-</u>	<u>-</u>	<u>19,770</u>
Totals	3,110,089	-	-	3,110,089
Less accumulated depreciation	<u>1,248,474</u>	<u>125,887</u>	<u>-</u>	<u>1,374,361</u>
Business-type activities, capital assets, net	<u>\$ 1,861,615</u>	<u>\$ (125,887)</u>	<u>\$ -</u>	<u>\$ 1,735,728</u>

Depreciation expense in the business-type activities was charged to the sewer systems.

EVANGELINE PARISH POLICE JURY  
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Notes to Basic Financial Statements (Continued)

Depreciation expense was charged to governmental activities as follows:

General government	\$ 60,487
Public safety	153,062
Public works	2,612,632
Health and welfare	39,273
Economic development	147,925
Culture and recreation	<u>123,209</u>
Total depreciation expense	<u>\$3,136,588</u>

(9) Unearned Revenue

Unearned revenue in the governmental activities at December 31, 2017 consists of rent revenue received in advance in the amount of \$227,333.

Unearned revenue in the business-type activities at December 31, 2017 consists of prepayments for customer's utility accounts in the amount of \$1,066.

(10) Changes in Long-Term Liabilities

The following is a summary of the long-term liability transactions for the year ended December 31, 2017:

	Balance 1/1/2017	Additions	Deletions	Balance 12/31/2017	Amount due in one year
Governmental activities:					
General obligation					
bonds and certificates	\$27,289,000	\$ -	\$1,950,000	\$25,339,000	\$1,973,000
Premium	<u>683,580</u>	<u>-</u>	<u>62,143</u>	<u>621,437</u>	<u>-</u>
Total bonds payable	27,972,580	-	2,012,143	25,960,437	1,973,000
Compensated absences	<u>114,766</u>	<u>8,696</u>	<u>-</u>	<u>123,462</u>	<u>679</u>
Total governmental activities	<u>\$28,087,346</u>	<u>\$ 8,696</u>	<u>\$2,012,143</u>	<u>\$26,083,899</u>	<u>\$1,973,679</u>
Business-type activities:					
Revenue bond	<u>\$ 55,766</u>	<u>\$ -</u>	<u>\$ 2,140</u>	<u>\$ 53,626</u>	<u>\$ 2,242</u>

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

EVANGELINE PARISH POLICE JURY  
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Notes to Basic Financial Statements (Continued)

General obligation bonds payable at December 31, 2017, consists of the following:

\$900,000 Certificates of Indebtedness, Series 2011, dated May 12, 2011, for the purpose of paying the costs of constructing and improving Parish roads and highways and costs incurred in the issuance of the certificates, due in annual installments of \$138,000 to \$154,000 through March 1, 2021, at an interest rate of 3.09%, secured by an irrevocable pledge and dedication of the funds to be derived from the levy and collection of a special property tax of 14.63 mills.	\$ 584,000
\$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 \$1,820,000 to \$2,590,000 through December 1, 2028 at an interest rate of 4.00% to 4.125%, secured by an irrevocable pledge and dedication of the avails or proceeds of the 2% sales and use tax.	23,650,000
\$1,500,000 Limited Tax Revenue Bonds, Series 2012, dated July 19, 2012, for the purpose of constructing a new parish library, due in annual installments of \$85,000 to \$100,000 through September 1, 2028, interest at 2.1% to 3.9%, secured by an irrevocable pledge and dedication of the funds to be derived from the levy and collection of a special property tax of 5.11 mills.	<u>1,105,000</u>
	<u>\$25,339,000</u>

Revenue bonds at December 31, 2017 are comprised 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>\$ 53,626</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
2018	\$ 1,973,000	\$ 998,462	\$ 2,242	\$ 2,767
2019	2,053,000	922,123	2,363	2,647
2020	2,159,000	842,472	2,490	2,520
2021	2,259,000	739,763	2,624	2,386
2022	2,170,000	654,219	2,765	2,245
2023-2027	12,035,000	2,036,474	16,224	8,826
2028-2032	2,690,000	110,738	21,081	3,968
2033	-	-	3,837	91
	<u>\$25,339,000</u>	<u>\$6,304,251</u>	<u>\$53,626</u>	<u>\$25,450</u>

EVANGELINE PARISH POLICE JURY  
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Notes to Basic Financial Statements (Continued)

(11) Sales and Use Tax

Proceeds of a 2% sale and use tax levied by the Police Jury beginning 2013, levied for fifteen years, (2017 collections \$3,342,176) are dedicated to the following purposes:

Constructing, improving, maintaining and resurfacing public roads and bridges in the District, 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 system provides retirement, disability and death benefits to plan members and beneficiaries. The system's pension schedules including the plan's fiduciary net position are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Interest income is recognized when earned.

**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.

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.

EVANGELINE PARISH POLICE JURY  
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Notes to Basic Financial Statements (Continued)

**Contributions:**

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2017, members contributed 9.5% of their annual covered salary and the Police Jury contributed 12.5%. According to state statute, the PERSLA also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The PERSLA 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 \$25,001. Contributions to the pension plan from the Police Jury were \$254,320 for the year ended December 31, 2017.

**Net Pension Liability:**

At December 31, 2017, the Police Jury reported a liability of \$697,055 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016 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, 2016, the Police Jury's proportion was 0.338456%, which was a decrease of 0.058155% from its proportion measured as of December 31, 2015. 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>.

**Payables to the System:**

The Police Jury's payable to the System at December 31, 2017 was \$124,695 which was the legally required contribution owed for the 4<sup>th</sup> quarter of the 2017 calendar year.

**Actuarial Assumptions:**

A summary of the actuarial methods and assumptions used in determining the total pension liability of PERSLA as of December 31, 2016 are as follows:

EVANGELINE PARISH POLICE JURY  
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Notes to Basic Financial Statements (Continued)

Valuation Date	December 31, 2016
Date of experience study on which significant assumptions are based	1/1/2010 - 12/31/2014
Actuarial Cost Method	Entry Age Normal
Expected Remaining Service Lives	4 years
Investment Rate of Return	7.0%, net of investment expense
Inflation Rate	2.50%
Mortality	RP-2000 Healthy Annuitant Sex Distinct Tables was selected for annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.
Projected Salary Increases	5.25% (2.75% Merit/2.50% Inflation)
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the PERSLA 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.

**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.

**Discount Rate:**

The discount rate used to measure the total pension liability was 7.0% 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 PERSLA'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  
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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 2.0% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.66% for the year ended December 31, 2016. Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocations as of December 31, 2016 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.24%
Equity	52%	3.63%
Alternatives	11%	0.67%
Real assets	2%	0.12%
	<u>100%</u>	<u>5.66%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.66%</u>

**Sensitivity to Changes in the Discount Rate:**

The following presents the employer's proportionate share of the net pension liability for Plan A calculated using the discount rate of 7.0%, 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 (6.0%) or one percentage-point higher (8.0%) than the current rate:

	1.0% Decrease 6.00%	Current Discount Rate 7.00%	1.0% Increase 8.00%
Employer's proportionate share of the net pension liability	<u>\$2,085,170</u>	<u>\$697,055</u>	<u>\$(476,639)</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, 2017, the Police Jury recognized \$402,832 in pension expense.

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Notes to Basic Financial Statements (Continued)

At December 31, 2017, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to PERSLA from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ -	\$ 121,978
Change of assumptions	132,340	-
Net difference between projected and actual earnings on pension plan investments	540,940	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	-	22,165
Employer contributions subsequent to the measurement date	254,320	-
Total	\$927,600	\$ 144,143

Deferred outflows of resources of \$254,320 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability during the year ended December 31, 2018. 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	
2018	\$ 193,670
2019	210,653
2020	139,429
2021	(14,615)
	\$ 529,137

**Registrar of Voters Retirement System –**

**Eligibility and Benefits:**

Any member hired prior to January 1, 2013 is eligible for normal retirement after he 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  
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Notes to Basic Financial Statements (Continued)

Any member hired on or after January 1, 2013 is eligible for normal retirement after he 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 2.5% 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. For the year ending June 30, 2017, the actual employer contribution rate was 20.00%. 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 \$13,845. Contributions to the pension plan from the Police Jury were \$12,511 for the year ended December 31, 2017.

**Net Pension Liability:**

At December 31, 2017, the Police Jury reported a liability of \$107,441 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017 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, 2017, the Police Jury's proportion was 0.489456%, which was an increase of 0.005254% from its proportion measured as of June 30, 2016. 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, 2017 are as follows:

Valuation Date	June 30, 2017
Date of experience study on which significant assumptions are based	7/1/2009 - 6/30/2014
Actuarial Cost Method	Entry Age Normal
Expected Remaining Service Lives	5 years
Investment Rate of Return	6.75, net of investment expense
Mortality	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants.
Projected Salary Increases	6.0% (3.5% Merit, 2.5% Inflation)
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.

**Discount Rate:**

The discount rate used to measure the total pension liability was 6.75%. 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 8.39% for the year ended June 30, 2017.

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, 2017 were as follows:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Domestic Equities	40%	7.50%	3.00%
International Equities	15%	8.50%	1.28%
Domestic Fixed Income	20%	2.50%	0.50%
International Fixed Income	10%	3.50%	0.35%
Alternative Investments	5%	6.24%	0.31%
Real Estate	10%	4.50%	0.45%
Totals	<u>100%</u>		<u>5.89%</u>
Inflation			<u>2.50%</u>
Expected Arithmetic Nominal Return			<u>8.39%</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 6.75%, 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 as of June 30, 2017.

	1.0% Decrease 5.75%	Current Discount Rate 6.75%	1.0% Increase 7.75%
Employer's proportionate share of the net pension liability	<u>\$ 164,222</u>	<u>\$ 107,441</u>	<u>\$ 58,572</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

**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, 2017, the Police Jury recognized \$19,787 in pension expense.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ -	\$ 19,975
Change of assumptions	10,321	3,473
Net difference between projected and actual earnings on pension plan investments	12,086	-
Change in proportion and differences between employer contributions and proportionate share of contributions	8,189	169
Employer contributions subsequent to the measurement date	5,748	-
Total	\$ 36,344	\$ 23,617

Deferred outflows of resources of \$5,748 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability during the year ended December 31, 2018. 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			
2018			\$ 3,807
2019			4,066
2020			4,119
2021			(5,013)
			\$ 6,979

**Payables to the System:**

The Police Jury's payable to the System at December 31, 2017 was \$1,873 which was the legally required contribution owed for the 4<sup>th</sup> quarter of the 2017 calendar year.

(13) 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, 2017 by transferring \$474,274 to the Criminal Court Fund in order to pay the costs necessary to operate the Court.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(14) Compensation of Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 2017, follows:

Bryan Vidrine	\$ 14,400
Eric Soileau	14,400
Lamar Johnson	14,400
Rocky Rider	14,400
Ryan Ardoin	15,600
Ryan Williams	14,400
Kevin Veillon	14,400
Sidney Fontenot	14,400
Daniel Arvie	14,400
	<u>\$ 130,800</u>

(15) Deficits in Individual Fund

The Crooked Creek Recreation Fund reflected a deficit fund balance of \$3,179 at December 31, 2017. It is anticipated that the deficit will be funded by excess revenues in subsequent periods.

(16) Interfund Transactions

A. A summary of interfund receivables and payables at December 31, 2017 follows:

	Interfund Receivables	Interfund Payables
Major governmental funds:		
General Fund	\$ 198,841	\$ 15,590
Special Grant Fund	-	198,841
Road District Maintenance	15,590	-
Total major governmental funds	<u>\$ 214,431</u>	<u>\$ 214,431</u>

The above amounts are for reimbursements owed for expenditures paid for those funds and for short-term loans.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

B. Transfers consisted of the following at December 31, 2017:

	Transfers In	Transfers Out
Major funds:		
General Fund	\$ -	\$ 692,198
Special Grant	3,407	-
Road District Maintenance	443,358	404,136
Public Library Maintenance	15	207,703
2% Sales Tax District Debt Service	2,699,135	-
2% Sales Tax Capital Projects	-	2,699,136
Total major governmental funds	3,145,915	4,003,173
Proprietary funds:		
Sewer System Maintenance	4,476	-
Nonmajor funds	852,782	-
Total	\$4,003,173	\$4,003,173

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.

(17) Compensation, Benefits, and Other Payments to Donald Bergeron, Secretary-Treasurer

Purpose	Amount
Salary	\$ 60,526
Benefits - insurance	5,301
Benefits - retirement	7,566
Benefits - payroll taxes	858
Cell phone	2,108
Uniforms	484
Hotel	459
Registration fees	405
Mileage	807
Meals and tips	374
	\$ 78,888

(18) Litigation and Claims

There is no litigation pending against the Police Jury at December 31, 2017.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(19) Fair Value Measurements

Professional standards require the disclosure for fair value measurements of financial assets and liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. The standards establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of inputs used to measure fair value are as follows:

- a. Level 1 inputs are quoted market prices (unadjusted) in active markets for identical assets or liabilities.
- b. Level 2 inputs are observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of assets or liabilities.
- c. Level 3 inputs are unobservable inputs for the asset or liability.

The following methods and assumptions were used by the Police Jury in estimating fair values of financial instruments:

- a. The carrying amount reported in the statement of net position for the following approximates fair value due to the short maturities of these instruments: cash and interest-bearing deposits, receivables, and payables.
- b. The fair value for investments are based on quoted market prices at the reporting date multiplied by the quantity held. The carrying value equals the fair value.

The fair value of the Police Jury's investments at December 31, 2017 is \$419,945 and is considered to be a Level 1 input.

(20) 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.

(21) Risk Management

The Police Jury is exposed to risks of loss in the areas of health care, general and auto liability, property hazards and 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)

(22) 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, in connection with, the issuance of the \$50,000,000 Industrial Development Revenue Bonds, 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, 2017 the Police Jury abated ad valorem tax in the amount of \$605,532.

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 in the parish through the ITEP in the amount of \$249,784 for the year ended December 31, 2017.

(23) Prior Year Restatement

Effective January 1, 2017 the Police Jury changed the Sewer System Maintenance Fund from a special revenue fund (governmental activities) to an enterprise fund (business-type activities). Enterprise funds are intended to operate in a manner similar to private business enterprises, where the costs of services (including depreciation) are financed or recovered primarily through user charges. This change resulted in a restatement of previously reported net position as follows:

	Government -Wide Financial Statements	
	Governmental Activities	Business-type Activities
January 1, 2017 net position, as reported	\$39,197,348	\$ 333,358
Net effect of reclassifying Sewer System Maintenance Funds	(1,709,711)	1,709,711
January 1, 2017 net position, as restated	\$37,487,637	\$2,043,069

	Fund Financial Statements		
	Other Governmental Funds	Total Governmental Funds	Total Enterprise Funds
January 1, 2017 net position, as reported	\$2,663,383	\$ 16,485,865	\$ 333,358
Net effect of reclassifying Sewer System Maintenance Funds	(53,577)	(53,577)	1,709,711
January 1, 2017 net position, as restated	\$2,609,806	\$ 16,432,288	\$2,043,069

**REQUIRED  
SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana  
General Fund

Budgetary Comparison Schedule  
For the Year Ended December 31, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Taxes - ad valorem	\$ 832,000	\$ 828,515	\$ 790,560	\$ (37,955)
Licenses and permits	412,000	483,861	490,366	6,505
Intergovernmental revenues -				
Federal grants	33,500	153,961	195,582	41,621
State funds -				
State revenue sharing	40,000	49,358	40,467	(8,891)
Parish equalization funds	973,000	1,168,046	1,197,281	29,235
Other	141,800	151,691	151,678	(13)
Fees, charges and commissions	37,950	30,240	29,736	(504)
Use of money and property	54,943	48,947	48,947	-
Miscellaneous	328,637	343,703	349,029	5,326
Total revenues	<u>2,853,830</u>	<u>3,258,322</u>	<u>3,293,646</u>	<u>35,324</u>
Expenditures:				
Current -				
General government:				
Legislative	249,925	243,552	244,392	(840)
Judicial	145,829	138,107	120,197	17,910
Elections	145,542	127,146	133,096	(5,950)
Finance and administration	606,024	611,687	608,951	2,736
Other	375,845	396,352	384,671	11,681
Public safety	721,015	686,071	660,707	25,364
Public works		119,580	157,970	(38,390)
Economic development and assistance	64,096	73,059	72,506	553
Debt service	30,554	30,553	30,553	-
Total expenditures	<u>2,338,830</u>	<u>2,426,107</u>	<u>2,413,043</u>	<u>13,064</u>
Excess of revenues over expenditures	515,000	832,215	880,603	48,388
Other financing uses:				
Transfers out	(561,750)	(694,553)	(692,198)	2,355
Net change in fund balance	(46,750)	137,662	188,405	50,743
Fund balance, beginning	<u>1,497,308</u>	<u>1,497,308</u>	<u>1,497,308</u>	<u>-</u>
Fund balance, ending	<u>\$1,450,558</u>	<u>\$1,634,970</u>	<u>\$1,685,713</u>	<u>\$ 50,743</u>

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Health Unit Maintenance Fund

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2017

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - ad valorem	\$ 492,743	\$ 467,787	\$ 467,787	\$ -
Intergovernmental revenues -				
State funds -				
State revenue sharing	25,276	24,832	24,832	-
Other	60,650	56,170	51,850	(4,320)
Use of money and property	2,150	2,424	2,773	349
Miscellaneous	1,900	5,618	5,469	(149)
Total revenues	<u>582,719</u>	<u>556,831</u>	<u>552,711</u>	<u>(4,120)</u>
Expenditures:				
Current -				
Health and welfare	<u>599,752</u>	<u>503,647</u>	<u>498,428</u>	<u>5,219</u>
Excess (deficiency) of revenues over expenditures	(17,033)	53,184	54,283	1,099
Fund balance, beginning	<u>1,680,182</u>	<u>1,680,182</u>	<u>1,680,182</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,663,149</u>	<u>\$ 1,733,366</u>	<u>\$ 1,734,465</u>	<u>\$ 1,099</u>

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Special Grant Fund

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2017

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues -				
Federal grants	\$ -	\$ 587,497	\$ 559,016	\$(28,481)
State funds -				
Other		60,182	60,182	-
Use of money and property	98	96	105	9
Total revenues	<u>98</u>	<u>647,775</u>	<u>619,303</u>	<u>(28,472)</u>
Expenditures:				
Current -				
Public safety	-	16,021	17,306	(1,285)
Public works	-	669,663	640,806	28,857
Total expenditures	<u>-</u>	<u>685,684</u>	<u>658,112</u>	<u>27,572</u>
Excess (deficiency) of revenues over expenditures	98	(37,909)	(38,809)	(900)
Other financing sources:				
Transfers in	-	2,498	3,407	909
Net change in fund balance	98	(35,411)	(35,402)	9
Fund balance, beginning	<u>59,333</u>	<u>59,333</u>	<u>59,333</u>	<u>-</u>
Fund balance, ending	<u>\$ 59,431</u>	<u>\$ 23,922</u>	<u>\$ 23,931</u>	<u>\$ 9</u>

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Road District Maintenance Fund

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2017

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Taxes - ad valorem	\$2,548,706	\$ 2,301,434	\$2,301,209	\$ (225)
Intergovernmental revenues -				
Federal grants	-	9,524	9,524	-
State funds -				
State revenue sharing	114,747	113,640	113,869	229
Use of money and property	5,789	5,648	28,541	22,893
Miscellaneous	<u>18,350</u>	<u>49,899</u>	<u>32,905</u>	<u>(16,994)</u>
Total revenues	2,687,592	2,480,145	2,486,048	5,903
Expenditures:				
Current -				
Public works	<u>1,730,257</u>	<u>2,625,686</u>	<u>2,626,201</u>	<u>(515)</u>
Excess (deficiency) of revenues over expenditures	<u>957,335</u>	<u>(145,541)</u>	<u>(140,153)</u>	<u>5,388</u>
Other financing sources (uses):				
Transfers in	331,245	443,592	443,358	(234)
Transfers out	<u>(404,136)</u>	<u>(404,136)</u>	<u>(404,136)</u>	<u>-</u>
Total other financing sources (uses)	<u>(72,891)</u>	<u>39,456</u>	<u>39,222</u>	<u>(234)</u>
Net change in fund balance	884,444	(106,085)	(100,931)	5,154
Fund balance, beginning	<u>4,401,230</u>	<u>4,401,230</u>	<u>4,401,230</u>	<u>-</u>
Fund balance, ending	<u>\$5,285,674</u>	<u>\$ 4,295,145</u>	<u>\$4,300,299</u>	<u>\$ 5,154</u>

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Public Library Maintenance Fund

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2017

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - ad valorem	\$ 1,064,830	\$ 1,143,380	\$ 1,194,968	\$ 51,588
Intergovernmental revenues -				
State funds -				
State revenue sharing	25,000	51,073	34,765	(16,308)
Other	2,500	-	5,229	5,229
Use of money and property	2,150	4,198	5,660	1,462
Miscellaneous	29,000	50,967	47,217	(3,750)
Total revenues	<u>1,123,480</u>	<u>1,249,618</u>	<u>1,287,839</u>	<u>38,221</u>
Expenditures:				
Current -				
Culture and recreation	<u>1,012,631</u>	<u>1,043,019</u>	<u>996,142</u>	<u>46,877</u>
Excess of revenues over expenditures	<u>110,849</u>	<u>206,599</u>	<u>291,697</u>	<u>85,098</u>
Other financing sources (uses):				
Transfers in	-	-	15	15
Transfers out	<u>(123,115)</u>	<u>(123,115)</u>	<u>(207,703)</u>	<u>(84,588)</u>
Total other financing sources (uses)	<u>(123,115)</u>	<u>(123,115)</u>	<u>(207,688)</u>	<u>(84,573)</u>
Net change in fund balance	(12,266)	83,484	84,009	525
Fund balance, beginning	<u>3,391,457</u>	<u>3,391,457</u>	<u>3,391,457</u>	<u>-</u>
Fund balance, ending	<u>\$3,379,191</u>	<u>\$3,474,941</u>	<u>\$3,475,466</u>	<u>\$ 525</u>

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Industrial District No. 1 Fund

Budgetary Comparison Schedule  
 For the Year Ended December 31, 2017

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees, charges and commissions	\$ 104,250	\$ 106,982	\$ 90,793	\$(16,189)
Use of money and property	120	381	11,406	11,025
Total revenues	<u>104,370</u>	<u>107,363</u>	<u>102,199</u>	<u>(5,164)</u>
Expenditures:				
Current -				
Public works	38,817	28,924	27,947	977
Economic development and assistance	7,800	7,800	7,800	-
Total expenditures	<u>46,617</u>	<u>36,724</u>	<u>35,747</u>	<u>977</u>
Excess of revenues over expenditures	57,753	70,639	66,452	(4,187)
Fund balance (deficit), beginning	<u>(34,286)</u>	<u>(34,286)</u>	<u>(34,286)</u>	<u>-</u>
Fund balance, ending	<u>\$ 23,467</u>	<u>\$ 36,353</u>	<u>\$ 32,166</u>	<u>\$ (4,187)</u>

Evangeline Parish Police Jury  
Ville Platte, Louisiana

Schedule of Employer's Share of Net Pension Liability  
For the Year Ended December 31, 2017

Year ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<b><i>Parochial Employees Retirement System</i></b>					
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%
<b><i>Registrar of Voters Retirement System</i></b>					
2017	0.489456%	\$ 107,441	\$ 66,464	161.7%	80.51%
2016	0.484202%	\$ 137,393	\$ 68,022	202.0%	73.98%
2015	0.484352%	\$ 118,620	\$ 57,253	207.2%	76.86%

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

Evangeline Parish Police Jury  
Ville Platte, Louisiana

Schedule of Employer Contributions  
For the Year Ended December 31, 2017

<u>Year ended December 31,</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
<b><i>Parochial Employees Retirement System</i></b>					
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%
<b><i>Registrar of Voters Retirement System</i></b>					
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.*

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to the Required Supplementary Information  
For the Year Ended December 31, 2017

(1) Budgets and Budgetary Accounting

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

1. 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.
2. 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.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. 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.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. 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 fund incurred expenditures in excess of appropriations:

Road District Maintenance Fund	\$ 515
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(3) Pension Plans

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plans.

**OTHER FINANCIAL INFORMATION**

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Nonmajor Governmental Funds

Combining Balance Sheet  
 December 31, 2017

	Special Revenue	Debt Service	Capital Projects	Totals
ASSETS				
Cash and interest bearing deposits	\$ 2,033,473	\$ 15,858	\$ 127,493	\$2,176,824
Due from other governmental units	437,165	-	-	437,165
Total assets	\$ 2,470,638	\$ 15,858	\$ 127,493	\$2,613,989
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ 966	\$ -	\$ -	\$ 966
Accounts payable	24,605	-	-	24,605
Total liabilities	25,571	-	-	25,571
Deferred inflows of resources:				
Unavailable revenue - property taxes	23,623	-	-	23,623
Fund balances:				
Restricted -				
Debt service	-	15,858	-	15,858
Operations and maintenance	2,264,098	-	-	2,264,098
Capital expenditures	-	-	84,588	84,588
Committed -				
Operations and maintenance	160,525	-	-	160,525
Assigned -				
Operations and maintenance	-	-	42,905	42,905
Unassigned (deficit)	(3,179)	-	-	(3,179)
Total fund balances	2,421,444	15,858	127,493	2,564,795
Total liabilities, deferred inflows of resources and fund balances	\$ 2,470,638	\$ 15,858	\$ 127,493	\$2,613,989

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, 2017

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals</u>
Revenues:				
Taxes-				
Ad valorem	\$ 368,511	\$ -	\$ -	\$ 368,511
Intergovernmental revenues -				
Federal grants	1,803	-	-	1,803
State funds:				
Parish transportation funds	428,967	-	-	428,967
State revenue sharing	14,653	-	-	14,653
Fees, charges and commissions	398,012	-	-	398,012
Use of money and property	6,490	192	85	6,767
Other revenues	7,567	-	-	7,567
Total revenues	<u>1,226,003</u>	<u>192</u>	<u>85</u>	<u>1,226,280</u>
Expenditures:				
Current -				
General government:				
Judicial	702,497	-	-	702,497
Public works	943,974	-	-	943,974
Culture and recreation	198,596	-	-	198,596
Debt service	-	279,006	-	279,006
Total expenditures	<u>1,845,067</u>	<u>279,006</u>	<u>-</u>	<u>2,124,073</u>
Excess (deficiency) of revenues over expenditures	(619,064)	(278,814)	85	(897,793)
Other financing sources:				
Transfers in	489,274	278,935	84,573	852,782
Net change in fund balances	(129,790)	121	84,658	(45,011)
Fund balances, beginning	<u>2,551,234</u>	<u>15,737</u>	<u>42,835</u>	<u>2,609,806</u>
Fund balances, ending	<u>\$2,421,444</u>	<u>\$ 15,858</u>	<u>\$ 127,493</u>	<u>\$2,564,795</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.

### **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.

### **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.

### **Drainage Maintenance Fund**

To account for the operation and maintenance of drainage in districts one, five, six, seven, eight, and nine.

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Nonmajor Special Revenue Funds

Combining Balance Sheet  
 December 31, 2017

	<u>Parish Road Fund</u>	<u>Criminal Court Fund</u>	<u>Crooked Creek Recreation Fund</u>
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 561,251	\$ 28,536	\$ -
Due from other governmental units	<u>35,442</u>	<u>27,267</u>	<u>-</u>
 Total assets	 <u>\$ 596,693</u>	 <u>\$ 55,803</u>	 <u>\$ -</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
Liabilities:			
Cash overdraft	\$ -	\$ -	\$ 966
Accounts payable	<u>20,279</u>	<u>-</u>	<u>2,213</u>
Total liabilities	<u>20,279</u>	<u>-</u>	<u>3,179</u>
Deferred inflows of resources:			
Unavailable revenue - property taxes	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:			
Restricted -			
Operations and maintenance	576,414	55,803	-
Committed -			
Operations and maintenance	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>(3,179)</u>
Total fund balances	<u>576,414</u>	<u>55,803</u>	<u>(3,179)</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 596,693</u>	 <u>\$ 55,803</u>	 <u>\$ -</u>

Cemetery District Maintenance Fund	Drainage Maintenance Fund	Totals
\$1,283,161	\$ 160,525	\$2,033,473
<u>374,456</u>	<u>-</u>	<u>437,165</u>
<u>\$1,657,617</u>	<u>\$ 160,525</u>	<u>\$2,470,638</u>
\$ -	\$ -	\$ 966
<u>2,113</u>	<u>-</u>	<u>24,605</u>
<u>2,113</u>	<u>-</u>	<u>25,571</u>
<u>23,623</u>	<u>-</u>	<u>23,623</u>
1,631,881	-	2,264,098
-	160,525	160,525
-	-	(3,179)
<u>1,631,881</u>	<u>160,525</u>	<u>2,421,444</u>
<u>\$1,657,617</u>	<u>\$ 160,525</u>	<u>\$2,470,638</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, 2017

	<u>Parish Road Fund</u>	<u>Criminal Court Fund</u>	<u>Crooked Creek Recreation Fund</u>
Revenues:			
Taxes - Ad valorem	\$ -	\$ -	\$ -
Intergovernmental revenues -			
Federal grants	1,803	-	-
State funds:			
Parish transportation funds	428,967	-	-
State revenue sharing	-	-	-
Fees, charges and commissions	-	227,946	170,066
Use of money and property	1,233	282	522
Other revenues	-	-	7,567
Total revenues	<u>432,003</u>	<u>228,228</u>	<u>178,155</u>
Expenditures:			
Current -			
General government:			
Judicial	-	702,497	-
Public works	473,282	-	-
Culture and recreation	-	-	198,596
Total expenditures	<u>473,282</u>	<u>702,497</u>	<u>198,596</u>
Excess (deficiency) of revenues over expenditures	(41,279)	(474,269)	(20,441)
Other financing sources:			
Transfers in	-	474,274	15,000
Net change in fund balances	(41,279)	5	(5,441)
Fund balances, beginning	<u>617,693</u>	<u>55,798</u>	<u>2,262</u>
Fund balances (deficit), ending	<u>\$ 576,414</u>	<u>\$ 55,803</u>	<u>\$ (3,179)</u>

Cemetery District Maintenance Fund	Drainage Maintenance Fund	Totals
\$ 368,511	\$ -	\$ 368,511
-	-	1,803
-	-	428,967
14,653	-	14,653
-	-	398,012
3,325	1,128	6,490
<u>-</u>	<u>-</u>	<u>7,567</u>
<u>386,489</u>	<u>1,128</u>	<u>1,226,003</u>
-	-	702,497
470,692	-	943,974
<u>-</u>	<u>-</u>	<u>198,596</u>
<u>470,692</u>	<u>-</u>	<u>1,845,067</u>
(84,203)	1,128	(619,064)
<u>-</u>	<u>-</u>	<u>489,274</u>
(84,203)	1,128	(129,790)
<u>1,716,084</u>	<u>159,397</u>	<u>2,551,234</u>
<u>\$ 1,631,881</u>	<u>\$ 160,525</u>	<u>\$2,421,444</u>

## **NONMAJOR DEBT SERVICE FUNDS**

### **Public Library Sinking**

To accumulate monies for payment of the Series 2011 \$1,500,000 Limited Tax Revenue Bonds. Debt service is financed by a 5.11 mills fifteen year property tax levied in the year 2013 and continuing through 2027.

### **Road District No. 4 Sinking**

To accumulate monies for payment of the Series 2011 \$900,000 Certificates of Indebtedness. Debt service is financed by a 14.63 mills ten year property tax levied in the year 2011 and continuing through 2028.

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Nonmajor Debt Service Funds

Combining Balance Sheet  
 December 31, 2017

	<u>Public Library Sinking</u>	<u>Road District 4 Sinking</u>	<u>Totals</u>
ASSETS			
Cash and interest-bearing deposits	<u>\$ 15,836</u>	<u>\$ 22</u>	<u>\$ 15,858</u>
FUND BALANCES			
Fund balances: Restricted - Debt service	<u>\$ 15,836</u>	<u>\$ 22</u>	<u>\$ 15,858</u>

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Nonmajor Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2017

	Public Library Sinking	Road District 4 Sinking	Totals
Revenues:			
Use of money and property	\$ 158	\$ 34	\$ 192
Expenditures:			
Debt service	<u>123,115</u>	<u>155,891</u>	<u>279,006</u>
Deficiency of revenues over expenditures	(122,957)	(155,857)	(278,814)
Other financing sources:			
Transfers in	<u>123,115</u>	<u>155,820</u>	<u>278,935</u>
Net change in fund balances	158	(37)	121
Fund balances, beginning	<u>15,678</u>	<u>59</u>	<u>15,737</u>
Fund balances, ending	<u>\$ 15,836</u>	<u>\$ 22</u>	<u>\$ 15,858</u>

## **NONMAJOR CAPITAL PROJECTS FUNDS**

### **Public Library Construction**

To account for the costs of construction of the Chataignier Library Branch.

### **Drainage Improvement Construction Fund**

To account for funds remaining from the \$1,000,000 parish wide drainage improvement bond issue dated September 1, 1967. These funds are used in a continuing program of drainage improvements projects in the parish.

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Nonmajor Capital Projects Funds

Combining Balance Sheet  
 December 31, 2017

	<u>Public Library Construction</u>	<u>Drainage Improvement Construction</u>	<u>Total</u>
ASSETS			
Cash and interest-bearing deposits	<u>\$ 84,588</u>	<u>\$ 42,905</u>	<u>\$ 127,493</u>
FUND BALANCES			
Fund balances			
Restricted -			
Capital expenditures	\$84,588	\$ -	\$ 84,588
Assigned -			
Operations and maintenance	<u>-</u>	<u>42,905</u>	<u>42,905</u>
Total fund balances	<u>\$ 84,588</u>	<u>\$ 42,905</u>	<u>\$ 127,493</u>

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2017

	<u>Public Library Construction</u>	<u>Drainage Improvement Construction</u>	<u>Total</u>
Revenues:			
Use of money and property	\$ -	\$ 85	\$ 85
Other financing sources:			
Transfers in	<u>84,573</u>	<u>-</u>	<u>84,573</u>
Net change in fund balances	84,573	85	84,658
Fund balances, beginning	<u>15</u>	<u>42,820</u>	<u>42,835</u>
Fund balances, ending	<u>\$ 84,588</u>	<u>\$ 42,905</u>	<u>\$ 127,493</u>

## **NONMAJOR ENTERPRISE FUNDS**

### **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

Combining Statement of Net Position  
Nonmajor Enterprise Funds  
December 31, 2017

	<u>Ward One Sewer System</u>	<u>Section 8 Housing Program</u>	<u>Total</u>
Assets:			
Current assets -			
Cash and interest-bearing deposits	\$ 39,217	\$ 122,230	\$ 161,447
Accounts receivable, net	3,564	-	3,564
Other receivables	-	9,740	9,740
Total current assets	<u>42,781</u>	<u>131,970</u>	<u>174,751</u>
Noncurrent assets -			
Restricted assets - interest-bearing deposits	24,907	-	24,907
Capital assets, net of accumulated depreciation	177,713	-	177,713
Total noncurrent assets	<u>202,620</u>	<u>-</u>	<u>202,620</u>
Total assets	<u>245,401</u>	<u>131,970</u>	<u>377,371</u>
Deferred outflows of resources	<u>-</u>	<u>2,945</u>	<u>2,945</u>
Liabilities:			
Current liabilities -			
Accounts payable	4,042	124	4,166
Unearned revenue	388	-	388
Revenue bonds payable	2,242	-	2,242
Payable from restricted assets -			
Sewer deposits payable	13,975	-	13,975
Total current liabilities	<u>20,647</u>	<u>124</u>	<u>20,771</u>
Noncurrent liabilities -			
Revenue bonds payable	51,384	-	51,384
Net pension liability	-	1,969	1,969
Total noncurrent liabilities	<u>51,384</u>	<u>1,969</u>	<u>53,353</u>
Total liabilities	<u>72,031</u>	<u>2,093</u>	<u>74,124</u>
Deferred inflows of resources	<u>-</u>	<u>558</u>	<u>558</u>
NET POSITION			
Net investment in capital assets	126,329	-	126,329
Restricted for debt service	8,690	-	8,690
Unrestricted	38,351	132,264	170,615
Total net position	<u>\$ 173,370</u>	<u>\$ 132,264</u>	<u>\$ 305,634</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2017

	Ward One Sewer System	Section 8 Housing Program	Total
Operating revenue:			
Charges for services -			
Sewerage sales	\$ 42,825	\$ -	\$ 42,825
Penalties	350	-	350
Miscellaneous	244	48,270	48,514
Federal grants	-	548,447	548,447
Total operating revenues	43,419	596,717	640,136
Operating expenses	64,449	600,997	665,446
Operating loss	(21,030)	(4,280)	(25,310)
Nonoperating revenues (expenses):			
Interest income	101	155	256
Nonemployer pension contribution	-	206	206
Interest expense	(2,876)	-	(2,876)
Total nonoperating revenues (expenses)	(2,775)	361	(2,414)
Change in net position	(23,805)	(3,919)	(27,724)
Net position, beginning	197,175	136,183	333,358
Net position, ending	\$ 173,370	\$ 132,264	\$ 305,634

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2017

	<u>Ward One Sewer System</u>	<u>Section 8 Housing Program</u>	<u>Total</u>
Cash flows from operating activities:			
Receipts from customers	\$ 43,175	\$ -	\$ 43,175
Operating subsidy received	-	548,447	548,447
Payments to suppliers and employees	-	(165,773)	(165,773)
Payment to landlords	(33,556)	(476,856)	(510,412)
Other receipts	<u>244</u>	<u>48,270</u>	<u>48,514</u>
Net cash provided (used) by operating activities	<u>9,863</u>	<u>(45,912)</u>	<u>(36,049)</u>
Cash flows from capital and related financing activities:			
Principal paid on revenue bonds payable	(2,140)	-	(2,140)
Interest and fiscal charges paid on revenue bonds	(2,876)	-	(2,876)
Net change in sewer deposits	<u>830</u>	<u>-</u>	<u>830</u>
Net cash used by capital and related financing activities	<u>(4,186)</u>	<u>-</u>	<u>(4,186)</u>
Cash flows from investing activities:			
Proceeds of investments and interest-bearing deposits with maturity in excess of ninety days	20,872	-	20,872
Interest on investments	<u>101</u>	<u>155</u>	<u>256</u>
Net cash provided by investing activities	<u>20,973</u>	<u>155</u>	<u>21,128</u>
Net increase (decrease) in cash and cash equivalents	26,650	(45,757)	(19,107)
Cash and cash equivalents, beginning	<u>37,474</u>	<u>167,987</u>	<u>205,461</u>
Cash and cash equivalents, ending	<u>\$ 64,124</u>	<u>\$ 122,230</u>	<u>\$ 186,354</u>

(continued)

EVANGELINE PARISH POLICE JURY  
Ville Plate, Louisiana

Combining Statement of Cash Flows  
Nonmajor Enterprise Funds (Continued)  
For the Year Ended December 31, 2017

	Ward One Sewer System	Section 8 Housing Program	Total
Reconciliation of operating loss to net cash provided by operating activities:			
Operating loss	\$ (21,030)	\$ (4,280)	\$ (25,310)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:			
Depreciation	27,770	-	27,770
Pension expense	-	1,222	1,222
(Increase) decrease in receivables	(636)	2,371	1,735
Increase in accounts payable	4,042	124	4,166
Decrease in unearned revenue	(283)	(45,349)	(45,632)
Net cash provided (used) by operating activities	\$ 9,863	\$ (45,912)	\$ (36,049)
Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet:			
Cash and cash equivalents, beginning of period -			
Interest-bearing deposits - unrestricted	\$ 37,474	\$ 167,987	\$ 205,461
Interest-bearing deposits - restricted	20,872	-	20,872
Less: Interest-bearing deposits with maturity in excess of 90 days	(20,872)	-	(20,872)
Total cash and cash equivalents, beginning of period	37,474	167,987	205,461
Cash and cash equivalents, end of period -			
Interest-bearing deposits - unrestricted	39,217	122,230	161,447
Interest-bearing deposits - restricted	24,907	-	24,907
Total cash and cash equivalents, end of period	64,124	122,230	186,354
Net increase (decrease)	\$ 26,650	\$ (45,757)	\$ (19,107)

**OTHER SUPPLEMENTAL INFORMATION**

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Other Supplemental Information - Ward One Sewer System  
(Unaudited)  
December 31, 2017

Number of Sewer Customers

Records maintained by the Police Jury indicated the following number of customers were being serviced during the month of December 2017:

Residential	221
Commercial	1
Total customers	<u>222</u>

Sewer Rates

The sewer rates for the Police Jury Ward No. 1 sewer system are \$22.08 per month for residential and \$23.78 for commercial buildings for the year ended December 31, 2017.

Aged Receivables

The aged receivables as of December 31, 2017 were as follows:

30 days	\$2,127
60 days	1,437
	<u>\$3,564</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Insurance in Force  
(Unaudited)  
December 31, 2017

Description of Coverage	Expiration Date	Coverage Amounts
<b>Workmen's Compensation:</b>		
Government Risk Management	1/1/2018	\$ 103,837
<b>Commercial property insurance:</b>		
Health Unit-1010 W. LaSalle Street -		
Building	10/1/2018	1,183,010
Contents	10/1/2018	75,000
Building-1205 Chauncey Pitre Road	2/4/2018	290,160
Police Jury administrative office - 1008 W. LaSalle, Ville Platte	2/4/2018	434,020
Evangeline Parish Library -		
General liability	8/6/2018	1,000,000
Building (3036 Stagg Street, Basile)	8/6/2018	335,119
Building (1111 Walnut Street, Pine Prairie)	8/6/2018	364,353
Building (13951 Veterans Memorial Blvd, Ville Platte)	8/6/2018	139,499
Business personal property (Ville Platte, Mamou, Chataignier, Basile, and Pine Prairie)	8/6/2018	Various
Building (New library - Main Street)	8/6/2018	1,566,934
<b>Fire and extended coverage:</b>		
Evangeline Parish Sheriff's Office (Courthouse Annex 415 W. Cotton):	2/4/2018	704,470
Government office, 230 Court St. (County Extension and USDA) -		
Building	3/15/2018	298,090
Contents	3/15/2018	20,000
Courthouse (200 Court St.) -		
Building	3/15/2018	4,681,460
Contents	3/15/2018	1,050,000
Food stamp office (138 Court St.) -		
Building	3/15/2018	342,560
Contents	3/15/2018	30,000
Health Unit and Library, Mamou, Louisiana -		
Buildings	2/4/2018	628,370
Contents	2/4/2018	35,000
Crooked Creek Buildings (1300 Sandy Beach Dr., Ville Platte)	10/1/2018	813,730

(continued)

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Insurance in Force (Continued)  
(Unaudited)  
December 31, 2017

Description of Coverage	Expiration Date	Coverage Amounts
Surety Bonds:		
Secretary-treasurer	10/1/2018	50,000
Assist. Secretary-treasurer	6/20/2018	50,000
Payroll Clerk	6/20/2018	5,000
A/P Clerks, Permit Clerk, and Section 8 Secretary	6/13/2018	20,000
President	6/19/2021	50,000
Vice President	6/19/2018	50,000
Registrar of Voters	4/24/2018	5,000
Public Works Director	6/13/2018	50,000
All risk physical damage:		
Police Jury road equipment -	7/15/2018	300,000
Fleet Policy	7/27/2018	1,768,792

**INTERNAL CONTROL, COMPLIANCE**

**AND**

**OTHER MATTERS**

# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Victor R. Slaven, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Brad E. Kolder, CPA, JD\*  
Stephen J. Anderson, CPA\*  
Christine C. Doucet, CPA  
Wanda F. Arcement, CPA, CVA  
Bryan K. Joubert, CPA  
Matthew E. Margaglio, CPA  
Casey L. Ardoin, CPA, CFE

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. 1234 David Dr. Ste. 203  
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

## 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*

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\* A Professional Accounting Corporation

To the Members of the Police Jury  
Evangeline Parish  
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, 2017, 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 18, 2018. The report on the Police Jury was adverse because the financial statements do not include financial data of the component units of the Police Jury. The financial statements of the omitted component units were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with these omitted component units.

### 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) to determine the 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 and therefore, material weaknesses or significant deficiencies may exist that have not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as items 2017-001 and 2017-002, that we consider to be significant deficiencies.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Evangeline Parish 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 2017-003.

## **Evangeline Parish Police Jury's Response to Findings**

The Evangeline Parish Police Jury's response to the findings identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan. The Police Jury's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **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 18, 2018

# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Victor R. Slaven, CPA\*  
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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. 1234 David Dr. Ste. 203  
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

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

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\* A Professional Accounting Corporation

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

### Report on Compliance for Each Major Federal Program

We have audited the Evangeline Parish Police Jury's (Police Jury) compliance with the types of compliance requirements described 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, 2017. 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.

#### *Management's Responsibility*

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on compliance for each of the Police Jury's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Police Jury's compliance.

#### *Opinion on Each Major Federal Program*

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, 2017.

## Report on Internal Control over Compliance

Management of the Evangeline Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Police Jury's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Legislative Auditor as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
June 18, 2018

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2017

Federal Grantor/Pass-Through Grantor/Program Name	CFDA Number	Expenditures
Direct Programs:		
United States Department of Housing and Urban Development - Section 8 Housing Choice Vouchers	14.871	\$ <u>548,447</u>
Pass-through Programs:		
United States Department of Housing and Urban Development - State of Louisiana Division of Administration: Community Development Block Grant/State's program	14.228	<u>167,967</u>
Department of Homeland Security -		
Homeland Security and Emergency Preparedness:		
Disaster Grants - Public Assistance	97.036	85,059
Hazard Mitigation Grant	97.039	550,950
Emergency Management Performance Grants	97.042	27,615
Homeland Security Grant Program	97.067	<u>8,066</u>
		<u>671,690</u>
Total		<u>\$1,388,104</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2017

(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, 2017. 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

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. 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.

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2017

Part I. Summary of Auditor's Results:

1. The auditor's report expresses an adverse opinion on the financial statements of the Evangeline Parish Police Jury's (Police Jury) reporting entity because the financial statements do not include financial data of all component units of the Police Jury. An unmodified opinion was issued on the basic financial statements of the Police Jury's primary government.
2. Two significant deficiencies in internal control were disclosed during the audit of the financial statements.
3. One instance of noncompliance material to the financial statements which would be required to be reported in accordance with *Government Auditing Standards* was disclosed during the audit.
4. No deficiencies in internal control over the major federal award program were disclosed during the audit.
5. The auditor's report on compliance for the Section 8 Housing Choice Vouchers Program (CFDA 14.871) and the Hazard Mitigation Grant (CFDA 97.039) expresses an unmodified opinion.
6. The audit disclosed no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The major programs were the U.S. Department of Housing and Urban Development Section 8 Housing Choice Vouchers Program (CFDA 14.871) and Hazard Mitigation Grant (CFDA 97.039).
8. The threshold used for distinguishing between Type A and Type B programs was \$750,000.
9. The Evangeline Parish Police Jury did not qualify as a low-risk auditee.

Part II. Findings – Financial Statement Audit

**A. Internal Control Findings –**

See internal control findings 2017-001 through 2017-002 on the Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan.

**B. Compliance Findings –**

See compliance finding 2017-003 on the Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan.

(continued)

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended December 31, 2017

Part III. Findings and questioned costs for federal awards which include audit findings as defined in 2 CFR section 200.516(a).

**A. Compliance Findings –**

There were no compliance findings noted.

**B. Internal Control Findings –**

There were no internal control findings noted.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
For the Year Ended December 31, 2017

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<u>CURRENT YEAR (12/31/2017)</u>						
<u>Internal Control:</u>						
2017-001	Unknown	The Evangeline Parish Police Jury does not have adequate segregation of accounting functions in the area of collecting and recording revenue.	N/A	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting duties.	Donald Bergeron, Secretary-Treasurer	N/A
2017-002	2007	The Police Jury does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	N/A	The Police Jury has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Donald Bergeron, Secretary-Treasurer	N/A
<u>Compliance:</u>						
2017-003	Unknown	Regarding the sewer system in Police Jury Ward No. 1, services should be provided and collected in accordance with Section 10 of the Resolution approved by the Police Jury.	No	Continued efforts will be made by the Police Jury to collect delinquent accounts.	Donald Bergeron, Secretary-Treasurer	Immediately

(continued)

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan (Continued)  
For the Year Ended December 31, 2017

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<u>PRIOR YEAR (12/31/2016)</u>						
<u>Internal Control:</u>						
2016-001	Unknown	The Evangeline Parish Police Jury does not have adequate segregation of accounting functions in the area of collecting and recording revenue.	N/A	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting duties.	Donald Bergeron, Secretary-Treasurer	N/A
2016-002	2007	The Police Jury does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	N/A	The Police Jury has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Donald Bergeron, Secretary-Treasurer	N/A
<u>Compliance:</u>						
2016-003	Unknown	Regarding the sewer system in Police Jury Ward No. 1, services should be provided and collected in accordance with Section 10 of the Resolution approved by the Police Jury.	No	Continued efforts will be made by the Police Jury to collect delinquent accounts.	Donald Bergeron, Secretary-Treasurer	Immediately

**SCHEDULES REQUIRED BY DEPARTMENT OF HOUSING AND URBAN  
DEVELOPMENT, REAL ESTATE ASSESSMENT CENTER (REAC)**

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C. Burton Kolder, CPA\*  
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183 S. Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141

11929 Bricksome Ave.  
Baton Rouge, LA 70816  
Phone (225) 293-8300

1428 Metro Dr.  
Alexandria, LA 71301  
Phone (318) 442-4421

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New Iberia, LA 70560  
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Phone (985) 384-2020

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Ville Platte, LA 70586  
Phone (337) 363-2792

332 W. Sixth Ave.  
Oberlin, LA 70655  
Phone (337) 639-4737

\* A Professional Accounting Corporation

WWW.KCSRPCAS.COM

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURE

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

We have performed the procedure described in the second paragraph of this report, which was agreed to by the Evangeline Parish Police Jury (Police Jury) and the U.S. Department of Housing and Urban Development, Public Indian Housing-Real Estate Assessment Center (PIH-REAC), solely to assist them in determining whether the electronic submission of certain information agrees with the related hard copy documents included within the OMB Uniform Guidance reporting package. The Police Jury is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedure engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of the electronically submitted information and hard copy documents as shown in the attached chart.

We were engaged to perform an audit in accordance with *Government Auditing Standards* by the Police Jury as of and for the year ended December 31, 2017 and have issued our reports thereon dated June 18, 2018. The information in the "Hard Copy Documents" column was included within the scope or was a by-product of that audit. Further, our opinion on the fair presentation of the supplementary information dated June 4, 2018, was expressed in relation to the basic financial statements of the Police Jury taken as a whole.

A copy of the reporting package required by *Government Auditing Standards*, which includes the auditor's reports, is available in its entirety from the Evangeline Parish Police Jury. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, PIH-REAC.

This report is intended solely for the information and use of the Police Jury and the U.S. Department of Housing and Urban Development, PIH-REAC, and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, 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 18, 2018

ATTACHMENT TO INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURE

UFRS Rule Information	Hard Copy Document(s)	Findings
Balance Sheet and Revenue and Expense (data line items 111 to 11210)	Financial Statement Data of Department	Agrees
Footnotes (data element G5000-010)	Footnotes to audited basic financial statements of the reporting entity	Agrees
Type of Opinion on the FDS (data element G3100-040)	Auditor's supplemental report on the FDS	Agrees

EVANGELINE PARISH POLICE JURY

Financial Data Schedule - Balance Sheet

Section 8 Housing Program

December 31, 2017

Line Item Number	Account Description	14.871 Housing Choice Vouchers	97.109 Housing Assistance Grant	Total
113	Cash - other restricted	\$ 28,001	\$ 94,229	\$ 122,230
100	Total cash	<u>28,001</u>	<u>94,229</u>	<u>122,230</u>
125	Accounts receivable - miscellaneous	<u>9,740</u>	<u>-</u>	<u>9,740</u>
120	Total receivables, net of allow for doubtful accounts	<u>9,740</u>	<u>-</u>	<u>9,740</u>
150	Total current assets	<u>37,741</u>	<u>94,229</u>	<u>131,970</u>
164	Furniture, equipment & machinery - administration	16,259	-	16,259
165	Leasehold improvements	3,511	-	3,511
166	Accumulated depreciation	<u>(19,770)</u>	<u>-</u>	<u>(19,770)</u>
160	Total capital assets, net of accumulated depreciation	<u>-</u>	<u>-</u>	<u>-</u>
180	Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>
200	Deferred outflows of resources	<u>2,945</u>	<u>-</u>	<u>2,945</u>
290	Total assets and deferred outflows of resources	<u>\$ 40,686</u>	<u>\$ 94,229</u>	<u>\$ 134,915</u>
312	Accounts payable <= 90 days	\$ 124	\$ -	\$ 124
310	Total current liabilities	<u>124</u>	<u>-</u>	<u>124</u>
357	Accrued pension liabilities	<u>1,969</u>	<u>-</u>	<u>1,969</u>
300	Total liabilities	<u>2,093</u>	<u>-</u>	<u>2,093</u>
400	Deferred inflows of resources	<u>558</u>	<u>-</u>	<u>558</u>
508.4	Net investment in capital assets	-	-	-
511.4	Restricted net position	6,819	-	6,819
512.4	Unrestricted net position	<u>31,216</u>	<u>94,229</u>	<u>125,445</u>
513	Total equity - net position	<u>38,035</u>	<u>94,229</u>	<u>132,264</u>
600	Total liabilities, deferred inflows and equity	<u>\$ 40,686</u>	<u>\$ 94,229</u>	<u>\$ 134,915</u>

EVANGELINE PARISH POLICE JURY

Financial Data Schedule - Income Statement

Section 8 Housing Program

For the Year Ended December 31, 2017

Line Item Number	Account Description	14.871 Housing Choice Vouchers	97.109 Housing Assistance Grant	Total
70600	HUD PHA operating grants	\$ 548,447	\$ -	\$ 548,447
71100	Investment income - unrestricted	155	-	155
71500	Other revenue	48,476	-	48,476
70000	Total revenue	597,078	-	597,078
91100	Administrative salaries	40,524	-	40,524
91500	Employee benefit contributions- administrative	14,899	-	14,899
91600	Office expenses	10,660	-	10,660
91800	Travel	3,626	-	3,626
91900	Other	10,482	-	10,482
91000	Total operating - administrative	80,191	-	80,191
96130	Workmen's Compensation	128	-	128
96100	Total insurance premiums	128	-	128
96900	Total operating expenses	80,319	-	80,319
97000	Excess operating revenue over operating expenses	516,759	-	516,759
97300	Housing assistance payments	476,856	-	476,856
97350	HAP Portability-In	43,822	-	43,822
90000	Total expenses	600,997	-	600,997
10000	Excess (deficiency) of revenue over (under) expenses	(3,919)	-	(3,919)
11030	Beginning equity	41,954	94,229	136,183
11040	Prior period adjustments, equity transfers and correct	-	-	-
11170	Administrative fee equity	31,216	-	31,216
11180	Housing assistance payments equity	\$ 6,819	\$ -	\$ 6,819
11190	Unit months available	1,440	-	1,440
11210	Unit months leased	1,324	-	1,324

**EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana**

**Statewide Agreed-Upon Procedures Report  
Year Ended December 31, 2017**

# KOLDER, SLAVEN & COMPANY, LLC

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C. Burton Kolder, CPA\*  
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\* A Professional Accounting Corporation

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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To the Management of the Evangeline Parish Police Jury  
And Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the Evangeline Parish Police Jury and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2017 through December 31, 2017. The entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### ***Written Policies and Procedures***

---

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:

a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

*The written policies and procedures address the functions noted above.*

b) **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 written policies and procedures address the functions noted above.*

c) **Disbursements**, including processing, reviewing, and approving.

*The written policies and procedures address the functions noted above.*

d) **Receipts**, including receiving, recording, and preparing deposits.

*The written policies and procedures address the functions noted above.*

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

*The written policies and procedures address the functions noted above.*

- f) **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 written policies and procedures address the functions noted above.*

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage.

*The written policies and procedures address the functions noted above.*

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

*The written policies and procedures address the functions noted above.*

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.

*The written policies and procedures address the functions noted above.*

- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*The written policies and procedures address the functions noted above.*

**Board (or Finance Committee, if applicable)**

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- 2. Obtain and review the board/committee minutes for the fiscal period, and:

- a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

*Obtained and reviewed minutes of the managing board for the fiscal period noting that the board met at least monthly.*

- b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).

*Obtained and reviewed minutes of the managing board for the fiscal period noting that the minutes included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in five of the months during the fiscal year.*

- If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.

*The deficit spending did not cause a fund balance deficit.*

Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.)

*Obtained and reviewed the minutes of the managing board for the fiscal period noting that there were approvals of contracts/disbursements in at least one meeting during the fiscal period.*

### ***Bank Reconciliations***

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3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

*Obtained listing of client bank accounts from management and management's representation that listing is complete.*

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three-year rotating basis (if more than 5 accounts). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity fund accounts may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

- a) Bank reconciliations have been prepared;

*One of the bank accounts did not have bank reconciliations prepared.*

- b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and

*One bank account did not have evidence of management review.*

- c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

*One bank account did not have documentation present indicating management researched reconciling items that have been outstanding for more than six months.*

### ***Collections***

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5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

*Obtained listing of cash collection locations and management's representation that listing is complete*

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three-year rotating basis (if more than 5 locations). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity funds may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* **For each cash collection location selected:**

- a) Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

*In 3 of the locations, the persons responsible for collecting cash were not bonded.*

*In 2 of the locations, the person responsible for collecting cash deposits cash in the bank.*

*In 2 of the locations, the person responsible for collecting cash shares a drawer with another person.*

- b) Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

*In all locations tested, there is no formal process to reconcile cash collections to the general ledger/subsidiary ledger by revenue source, by a person who is not responsible for cash collections.*

- c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:

- Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.

*In three of the locations, some deposits were not made within one day of collection.*

- Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

*In one location, daily cash collections were not completely supported by documentation.*

7. Obtain existing written documentation (e.g. policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and 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) by a person who is not responsible for collections.

*In all locations, there is no process specifically defined to determine the completeness of all collections by a person who is not responsible for collections.*

**Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)**

8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

*Listing of disbursements and management's representation that the listing is complete was obtained.*

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:

a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

*No exceptions were noted.*

b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

*One exception was noted.*

c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

*No exceptions noted.*

10. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

*The person responsible for processing payments is not prohibited from adding vendors to the purchasing system.*

11. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

*No exceptions noted.*

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

*The supply of unused checks is in a locked location.*

13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

*No exceptions noted.*

*Credit Cards/Debit Cards/Fuel Cards/P-Cards*

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14. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), 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.

*Listing of active credit cards, bank debit cards, fuel cards and name of person who maintain possession of cards and management's representation that the listing is complete was obtained.*

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.])

*Supporting documentation was not approved in writing by someone other than the authorized card holder.*

- b) Report whether finance charges and/or late fees were assessed on the selected statements.

*No finance charges or late fees were assessed.*

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).

- a) For each transaction, report whether the transaction is supported by:

- An original itemized receipt (i.e., identifies precisely what was purchased)

*Monthly statements were obtained and address the functions noted above.*

- Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.

*Documentation of business/public purpose was not indicated on all invoices.*

- Other documentation that may be required by written policy (e.g., purchase order, written authorization.)

*Monthly statements were obtained and address the functions noted above.*

- b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

*No exceptions were noted.*

- c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

*Personal items were charged on hotel invoice. The charges were reimbursed.*

### ***Travel and Expense Reimbursement***

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17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

*Listing of travel and expense reimbursements by person and management's representation that the listing is complete was obtained.*

18. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)) and report any amounts that exceed GSA rates.

*Policies were obtained. Amounts listed could exceed GSA rates.*

19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

- a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.

*Expenses were paid in accordance with written policy.*

- b) Report whether each expense is supported by:

- An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]

*No exceptions noted.*

- Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).

*No exceptions noted.*

- Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

*No exceptions noted.*

- c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

*No exceptions noted.*

- d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*One exception was noted.*

### ***Contracts***

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- 20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

*A list of contracts on file with management's representation that the listing is complete was obtained.*

- 21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

- a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.

*No exceptions noted.*

- b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:

- If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)

*Contracts were not subject to Louisiana Bid Law or Procurement Code.*

- If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.

*Quotes were not obtained.*

- c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

*Contracts were not amended.*

- d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.

*No exceptions noted.*

- e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

*Documentation of contract approval was reviewed.*

### ***Payroll and Personnel***

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- 22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:

*Listing of employees with their related salaries and management's representation that the listing is complete was obtained.*

- a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.

*No exceptions noted.*

- b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

*No exceptions noted.*

- 23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

- a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

*No exceptions noted.*

- b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.

*No exceptions noted.*

- c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

*No exceptions noted.*

- 24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

*Termination payments were not approved by management.*

25. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

*No exceptions noted.*

#### ***Ethics (excluding nonprofits)***

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26. Using the five randomly selected employees/officials from procedure #22 under “Payroll and Personnel” above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required ethics training was completed.

*Documentation of ethics training was not available on one employee.*

27. Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management’s actions complied with the entity’s ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

*Management asserted that they have received no allegations during the fiscal period.*

#### ***Debt Service (excluding nonprofits)***

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28. If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.

*No debt was issued during the fiscal period.*

29. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

*All scheduled debt service payments were made, and debt reserves were maintained as required by debt covenants.*

30. If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

*No exceptions noted.*

#### ***Other***

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31. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*Management has asserted that the entity did not have any misappropriations of public funds or assets.*

32. Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at [www.lla.la.gov/hotline](http://www.lla.la.gov/hotline)) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

*Required notices were posted on the entity's premises and website.*

33. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

*No exceptions noted.*

We were not engaged to and did not conduct an examination or review, 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.

The purpose of this report is 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  
February 14, 2018