

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

**Financial Report**  
**Year Ended December 31, 2019**

## TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-3
 BASIC FINANCIAL STATEMENTS	
 GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net position	6
Statement of activities	7
 FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental funds	10-11
Reconciliation of the governmental funds balance sheet to the statement of net position	12
Statement of revenues, expenditures, and changes in fund balances - governmental funds	13-14
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	15
Statement of net position - proprietary funds - enterprise funds	17
Statement of revenues, expenses, and changes in net fund position - proprietary funds - enterprise funds	18
Statement of cash flows - proprietary funds - enterprise funds	19-20
 Notes to basic financial statements	 21-49
 REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedules:	
General Fund	51
Health Unit Maintenance Fund	52
Cemetery Maintenance Fund	53
Road District Maintenance Fund	54
Public Library Maintenance Fund	55
Industrial District No. 1 Fund	56
Schedule of employer's share of net pension liability	57
Schedule of employer contributions	58
Notes to required supplementary information	59-60
 OTHER FINANCIAL INFORMATION	
Nonmajor Governmental Funds -	
Combining balance sheet	62
Combining statement of revenues, expenditures, and changes in fund balances	63

(continued)

## TABLE OF CONTENTS (continued)

	<u>Page</u>
Nonmajor special revenue funds -	
Combining balance sheet	65
Combining statement of revenues, expenditures, and changes in fund balances	66
Nonmajor debt service funds -	
Combining balance sheet	68
Combining statement of revenues, expenditures, and changes in fund balances	69
Nonmajor capital projects funds -	
Combining balance sheet	71
Combining statement of revenues, expenditures, and changes in fund balances	72
Section 8 Housing Program:	
Financial data schedule - balance sheet	73
Financial data schedule - income statement	74
OTHER SUPPLEMENTAL INFORMATION	
Other supplemental information - Ward One Sewer System (unaudited)	76
Schedule of insurance in force (unaudited)	77-78
INTERNAL CONTROL, COMPLIANCE AND OTHER MATTERS	
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 <i>Government Auditing Standards</i>	80-81
Schedule of current and prior year audit findings and management's corrective action plan	82-83

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## INDEPENDENT AUDITOR'S REPORT

To the Members of the Evangeline Parish Police Jury  
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, 2019, 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, 2019, 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, 2019, 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 21 to the financial statements, as a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen that may negatively affect the financial position and changes in financial position of the Police Jury. Our opinions are not modified with respect to this matter.

## **Other Matters**

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

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents, 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.

The Police Jury 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 62-78) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other financial information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 is 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 July 24, 2020, 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  
July 24, 2020

## **BASIC FINANCIAL STATEMENTS**

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



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Statement of Net Position  
December 31, 2019

	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Total
ASSETS			
Cash and interest-bearing deposits	\$ 9,292,557	\$ 278,810	\$ 9,571,367
Receivables	29,642	9,230	38,872
Due from other governmental units	5,937,067	-	5,937,067
Other assets	16,401	-	16,401
Restricted assets:			
Cash and interest-bearing deposits	-	42,741	42,741
Cash with paying agent	224,872	-	224,872
Land	857,798	-	857,798
Capital assets, net	41,463,454	1,484,814	42,948,268
Total assets	<u>57,821,791</u>	<u>1,815,595</u>	<u>59,637,386</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension plan	<u>1,586,789</u>	<u>-</u>	<u>1,586,789</u>
LIABILITIES			
Cash overdraft	4,949	-	4,949
Accounts and other payables	486,061	20,761	506,822
Accrued interest	80,737	-	80,737
Performance bonds payable	221,730	-	221,730
Unearned revenue	205,333	477	205,810
Deposits payable	50	31,299	31,349
Long-term liabilities:			
Portion due within one year -			
Bonds payable	2,159,000	2,490	2,161,490
Portion due after one year -			
Compensated absences payable	148,882	-	148,882
Bonds payable	19,651,151	46,506	19,697,657
Net pension liability	<u>1,824,178</u>	<u>-</u>	<u>1,824,178</u>
Total liabilities	<u>24,782,071</u>	<u>101,533</u>	<u>24,883,604</u>
DEFERRED INFLOWS OF RESOURCES			
Pension plan	<u>141,712</u>	<u>-</u>	<u>141,712</u>
NET POSITION			
Net investment in capital assets	20,511,101	1,438,308	21,949,409
Restricted for:			
Debt service	160,894	8,952	169,846
Operations and maintenance	11,030,658	-	11,030,658
Purposes of grant	2,601	-	2,601
Capital expenditures	1,069,127	-	1,069,127
Unrestricted	<u>1,710,416</u>	<u>266,802</u>	<u>1,977,218</u>
Total net position	<u>\$ 34,484,797</u>	<u>\$ 1,714,062</u>	<u>\$ 36,198,859</u>

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Statement of Activities  
Year Ended December 31, 2019

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position		
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:						
Governmental activities:						
General government	\$ 2,450,383	\$ 713,335	\$ -	\$ (1,737,048)	\$ -	\$ (1,737,048)
Public safety	953,770	-	55,006	(898,764)	-	(898,764)
Public works	8,033,278	69,595	465,123	(7,498,560)	-	(7,498,560)
Health and welfare	668,567	-	-	(668,567)	-	(668,567)
Culture and recreation	1,390,144	181,615	2,475	(1,206,054)	-	(1,206,054)
Economic development	227,700	-	-	(227,700)	-	(227,700)
Interest on long-term debt	854,012	-	-	(854,012)	-	(854,012)
Total governmental activities	<u>14,577,854</u>	<u>964,545</u>	<u>522,604</u>	<u>(13,090,705)</u>	<u>-</u>	<u>(13,090,705)</u>
Business-type activities:						
Sewer Systems	224,841	110,791	-	-	(114,050)	(114,050)
Section 8 Housing Program	<u>723,322</u>	<u>-</u>	<u>592,073</u>	<u>-</u>	<u>(131,249)</u>	<u>(131,249)</u>
Total business-type activities	<u>948,163</u>	<u>110,791</u>	<u>592,073</u>	<u>-</u>	<u>(245,299)</u>	<u>(245,299)</u>
Total primary government	<u>\$ 15,526,017</u>	<u>\$ 1,075,336</u>	<u>\$ 1,114,677</u>	<u>(13,090,705)</u>	<u>(245,299)</u>	<u>(13,336,004)</u>
General revenues:						
Taxes -						
Property taxes, levied for general purposes				5,502,591	-	5,502,591
Sales and use taxes, levied for general purposes				3,203,019	-	3,203,019
Grants and contributions not restricted to specific programs -						
Beer taxes				3,704	-	3,704
State revenue sharing				227,728	-	227,728
Parish equalization				1,147,513	-	1,147,513
Other state grants				209,870	-	209,870
Non-employer pension contribution				44,973	-	44,973
Interest and investment earnings				186,411	1,408	187,819
Miscellaneous				512,095	144,229	656,324
Transfers				<u>(4,916)</u>	<u>4,916</u>	<u>-</u>
Total general revenues				<u>11,032,988</u>	<u>150,553</u>	<u>11,183,541</u>
Change in net position				(2,057,717)	(94,746)	(2,152,463)
Net position - January 1, 2019				<u>36,542,514</u>	<u>1,808,808</u>	<u>38,351,322</u>
Net position - December 31, 2019				<u>\$ 34,484,797</u>	<u>\$ 1,714,062</u>	<u>\$ 36,198,859</u>

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

**FUND FINANCIAL STATEMENTS (FFS)**

## **MAJOR GOVERNMENTAL FUND DESCRIPTIONS**

### **General Fund**

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

### **Special Revenue Funds**

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

#### **Health Unit Maintenance Fund**

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

#### **Cemetery District Maintenance Funds**

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

#### **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.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Balance Sheet  
Governmental Funds  
December 31, 2019

	General	Health Unit Maintenance	Cemetery Maintenance	Road District Maintenance
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 1,069,894	\$ 1,319,030	\$ 1,576,600	\$ 895,229
Receivables, net	-	-	-	-
Due from other funds	26,875	-	-	-
Due from other governmental units	1,167,934	519,801	377,138	2,539,710
Other assets	11,401	-	-	-
Restricted assets:				
Cash with paying agent	-	-	-	-
Total assets	<u>\$2,276,104</u>	<u>\$ 1,838,831</u>	<u>\$ 1,953,738</u>	<u>\$3,434,939</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>				
<b>Liabilities:</b>				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts, salaries, and other payables	246,254	8,694	910	64,332
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Performance bonds payable	221,730	-	-	-
Deposits payable	50	-	-	-
Total liabilities	<u>468,034</u>	<u>8,694</u>	<u>910</u>	<u>64,332</u>
<b>Deferred inflows of resources:</b>				
Unavailable revenue - property taxes	<u>64,550</u>	<u>42,473</u>	<u>26,778</u>	<u>222,574</u>
<b>Fund balances:</b>				
Restricted -				
Debt service	-	-	-	-
Operations and maintenance	-	1,787,664	1,926,050	3,148,033
Purposes of grant	-	-	-	-
Capital expenditures	-	-	-	-
Assigned -				
Operations and maintenance	-	-	-	-
Unassigned (deficit)	<u>1,743,520</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>1,743,520</u>	<u>1,787,664</u>	<u>1,926,050</u>	<u>3,148,033</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$2,276,104</u>	<u>\$ 1,838,831</u>	<u>\$ 1,953,738</u>	<u>\$3,434,939</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
\$2,530,506	\$ 295,084	\$ 54	\$ 1,079,077	\$ 527,083	\$ 9,292,557
-	29,642	-	-	-	29,642
-	-	-	-	-	26,875
1,263,084	-	-	-	69,400	5,937,067
-	5,000	-	-	-	16,401
-	-	224,872	-	-	224,872
<u>\$3,793,590</u>	<u>\$ 329,726</u>	<u>\$ 224,926</u>	<u>\$ 1,079,077</u>	<u>\$ 596,483</u>	<u>\$ 15,527,414</u>
\$ -	\$ -	\$ -	\$ -	\$ 4,949	\$ 4,949
12,563	127,121	-	9,960	16,227	486,061
-	205,333	-	-	-	205,333
-	-	-	-	26,875	26,875
-	-	-	-	-	221,730
-	-	-	-	-	50
<u>12,563</u>	<u>332,454</u>	<u>-</u>	<u>9,960</u>	<u>48,051</u>	<u>944,998</u>
<u>106,833</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>463,208</u>
-	-	224,926	-	16,705	241,631
3,674,194	-	-	-	494,717	11,030,658
-	-	-	-	2,601	2,601
-	-	-	1,069,117	10	1,069,127
-	-	-	-	43,330	43,330
-	(2,728)	-	-	(8,931)	1,731,861
<u>3,674,194</u>	<u>(2,728)</u>	<u>224,926</u>	<u>1,069,117</u>	<u>548,432</u>	<u>14,119,208</u>
<u>\$3,793,590</u>	<u>\$ 329,726</u>	<u>\$ 224,926</u>	<u>\$ 1,079,077</u>	<u>\$ 596,483</u>	<u>\$ 15,527,414</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
December 31, 2019

Total fund balances for governmental funds at December 31, 2019		\$ 14,119,208
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 \$6,525,435 accumulated depreciation	7,162,495	
Infrastructure, net of \$20,504,721 accumulated depreciation	32,910,990	
Vehicles, net of \$595,650 accumulated depreciation	41,802	
Equipment, furniture and fixtures, net of \$5,762,582 accumulated depreciation	<u>1,348,167</u>	42,321,252
The deferred outflows of expenditures for the pension plans are not a use of current resources, and therefore, are not reported in the funds		
		1,586,789
Some of the Police Jury's revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources at the fund level.		
		463,208
Some liabilities are not due and payable from current period and, therefore are not reported in the funds. These liabilities consist of:		
Accrued interest	(80,737)	
Compensated absences payable	(148,882)	
Bonds payable	(21,810,151)	
Net pension liability	<u>(1,824,178)</u>	(23,863,948)
The deferred inflows of contributions for the pension plans are not available resources, and therefore, are not reported in the funds		
		<u>(141,712)</u>
Net position at December 31, 2019		<u>\$34,484,797</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  
Year Ended December 31, 2019

	General	Health Unit Maintenance	Cemetery Maintenance	Road District Maintenance
Revenues:				
Taxes -				
Ad valorem	\$ 819,195	\$ 496,536	\$ 360,453	\$ 2,461,642
Sales	-	-	-	-
Licenses and permits	491,533	-	-	-
Intergovernmental revenues -				
Federal grants	27,318	-	-	-
State funds -				
Parish transportation funds	-	-	-	-
State revenue sharing	40,115	24,923	14,625	113,750
Parish equalization funds	1,147,513	-	-	-
Other	137,074	76,500	-	-
Fees, charges, and commissions	32,625	-	-	-
Use of money and property	55,683	10,741	12,389	15,329
Miscellaneous	415,908	1,634	-	63,602
Total revenues	<u>3,166,964</u>	<u>610,334</u>	<u>387,467</u>	<u>2,654,323</u>
Expenditures:				
Current -				
General government:				
Legislative	246,846	-	-	-
Judicial	133,131	-	-	-
Elections	119,332	-	-	-
Finance and administration	635,353	-	-	-
Other	451,064	-	-	-
Public safety	762,443	-	-	-
Public works	315	-	303,851	3,549,035
Health and welfare	-	585,215	-	-
Culture and recreation	-	-	-	-
Economic development and assistance	71,975	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>2,420,459</u>	<u>585,215</u>	<u>303,851</u>	<u>3,549,035</u>
Excess (deficiency) of revenues over expenditures	<u>746,505</u>	<u>25,119</u>	<u>83,616</u>	<u>(894,712)</u>
Other financing sources (uses):				
Transfers in	-	-	-	321,628
Transfers out	(611,357)	-	-	(409,167)
Total other financing sources (uses)	<u>(611,357)</u>	<u>-</u>	<u>-</u>	<u>(87,539)</u>
Net change in fund balances	135,148	25,119	83,616	(982,251)
Fund balances, beginning	<u>1,608,372</u>	<u>1,762,545</u>	<u>1,842,434</u>	<u>4,130,284</u>
Fund balances (deficit), ending	<u>\$ 1,743,520</u>	<u>\$ 1,787,664</u>	<u>\$ 1,926,050</u>	<u>\$ 3,148,033</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
\$ 1,251,019	\$ -	\$ -	\$ -	\$ -	\$ 5,388,845
-	-	-	3,203,019	-	3,203,019
-	-	-	-	-	491,533
-	-	-	-	28,003	55,321
-	-	-	-	464,808	464,808
34,315	-	-	-	-	227,728
-	-	-	-	-	1,147,513
2,475	-	-	-	-	216,049
-	69,595	-	-	370,792	473,012
20,366	37,592	20,925	8,073	5,313	186,411
29,399	-	-	299	1,253	512,095
<u>1,337,574</u>	<u>107,187</u>	<u>20,925</u>	<u>3,211,391</u>	<u>870,169</u>	<u>12,366,334</u>
-	-	-	-	-	246,846
-	-	-	-	716,529	849,660
-	-	-	-	-	119,332
-	-	-	-	-	635,353
-	-	-	-	-	451,064
-	-	-	-	28,003	790,446
-	158,295	-	682,310	369,280	5,063,086
-	-	-	-	-	585,215
995,408	-	-	-	185,751	1,181,159
-	7,800	-	-	-	79,775
-	-	2,698,219	-	279,255	2,977,474
<u>995,408</u>	<u>166,095</u>	<u>2,698,219</u>	<u>682,310</u>	<u>1,578,818</u>	<u>12,979,410</u>
<u>342,166</u>	<u>(58,908)</u>	<u>(2,677,294)</u>	<u>2,529,081</u>	<u>(708,649)</u>	<u>(613,076)</u>
4,572	-	2,653,885	-	818,313	3,798,398
(124,333)	-	-	(2,653,885)	(4,572)	(3,803,314)
<u>(119,761)</u>	<u>-</u>	<u>2,653,885</u>	<u>(2,653,885)</u>	<u>813,741</u>	<u>(4,916)</u>
222,405	(58,908)	(23,409)	(124,804)	105,092	(617,992)
<u>3,451,789</u>	<u>56,180</u>	<u>248,335</u>	<u>1,193,921</u>	<u>443,340</u>	<u>14,737,200</u>
<u>\$ 3,674,194</u>	<u>\$ (2,728)</u>	<u>\$ 224,926</u>	<u>\$ 1,069,117</u>	<u>\$ 548,432</u>	<u>\$ 14,119,208</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  
Year Ended December 31, 2019

Total net change in fund balances for the year ended December 31, 2019 per statement of revenues, expenditures, and changes in fund balances		\$ (617,992)
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	\$ 15,875	
Current year disposition of capital assets net of accumulated depreciation	(24,828)	
Depreciation expense	<u>(3,291,290)</u>	(3,300,243)
Some of the Police Jury's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore, are reported as deferred inflows of resources at the fund level.		
Net change in unavailable revenue - property taxes		113,746
The repayment of principal on long-term debt consumes the current financial resources of governmental funds but has no effect on net position. Also, the governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are amortized in the statement of activities over multiple periods.		
Repayment of bond principal	2,053,000	
Amortization of bond premium	<u>62,143</u>	2,115,143
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.		
Accrued interest	8,319	
Compensated absences payable	(14,024)	
Net pension liability	<u>(362,666)</u>	<u>(368,371)</u>
Change in net position for the year ended December 31, 2019 per statement of activities		<u>\$ (2,057,717)</u>

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

## **MAJOR PROPRIETARY FUND DESCRIPTIONS**

### **Sewer System Maintenance Funds**

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

### **Ward One Sewer System**

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

### **Section 8 Housing Program**

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Statement of Net Position  
Proprietary Funds - Enterprise Funds  
December 31, 2019

	Sewer System Maintenance Fund	Ward One Sewer System	Section 8 Housing Program	Total
<b>Assets:</b>				
Current assets -				
Cash and interest-bearing deposits	\$ 98,124	\$ 55,495	\$ 125,191	\$ 278,810
Accounts receivable, net	5,920	3,024	286	9,230
Total current assets	<u>104,044</u>	<u>58,519</u>	<u>125,477</u>	<u>288,040</u>
Noncurrent assets -				
Restricted assets - interest bearing deposits	17,104	25,637	-	42,741
Capital assets, net	<u>1,361,782</u>	<u>123,032</u>	<u>-</u>	<u>1,484,814</u>
Total noncurrent assets	<u>1,378,886</u>	<u>148,669</u>	<u>-</u>	<u>1,527,555</u>
Total assets	<u>1,482,930</u>	<u>207,188</u>	<u>125,477</u>	<u>1,815,595</u>
<b>Liabilities:</b>				
Current liabilities -				
Accounts payable	3,319	14,743	2,699	20,761
Unearned revenue	385	92	-	477
Payable from restricted assets -				
Revenue bonds payable	-	2,490	-	2,490
Sewer deposits payable	<u>17,104</u>	<u>14,195</u>	<u>-</u>	<u>31,299</u>
Total current liabilities	<u>20,808</u>	<u>31,520</u>	<u>2,699</u>	<u>55,027</u>
Noncurrent liabilities -				
Revenue bonds payable	<u>-</u>	<u>46,506</u>	<u>-</u>	<u>46,506</u>
Total liabilities	<u>20,808</u>	<u>78,026</u>	<u>2,699</u>	<u>101,533</u>
NET POSITION				
Net investment in capital assets	1,361,782	76,526	-	1,438,308
Restricted for debt service	-	8,952	-	8,952
Unrestricted	<u>100,340</u>	<u>43,684</u>	<u>122,778</u>	<u>266,802</u>
Total net position	<u>\$ 1,462,122</u>	<u>\$ 129,162</u>	<u>\$ 122,778</u>	<u>\$ 1,714,062</u>

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Statement of Revenues, Expenses, and Changes in Fund Net Position  
Proprietary Funds - Enterprise Funds  
Year Ended December 31, 2019

	Sewer System Maintenance Fund	Ward One Sewer System	Section 8 Housing Program	Total
Operating revenue:				
Charges for services -				
Sewerage sales	\$ 60,192	\$ 48,733	\$ -	\$ 108,925
Penalties	1,180	686	-	1,866
Miscellaneous	25	128	144,076	144,229
Federal grants	-	-	592,073	592,073
Total operating revenues	61,397	49,547	736,149	847,093
Operating expenses	150,738	71,463	723,322	945,523
Operating income (loss)	(89,341)	(21,916)	12,827	(98,430)
Nonoperating revenues (expenses):				
Interest income	760	506	142	1,408
Interest expense	-	(2,640)	-	(2,640)
Total nonoperating revenues (expenses)	760	(2,134)	142	(1,232)
Income (loss) before transfers	(88,581)	(24,050)	12,969	(99,662)
Transfers in	4,916	-	-	4,916
Change in net position	(83,665)	(24,050)	12,969	(94,746)
Net position, beginning	1,545,787	153,212	109,809	1,808,808
Net position, ending	\$1,462,122	\$129,162	\$122,778	\$1,714,062

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  
Year Ended December 31, 2019

	Sewer System Maintenance Fund	Ward One Sewer System	Section 8 Housing Program	Total
Cash flows from operating activities:				
Receipts from customers	\$ 61,096	\$ 49,418	\$ -	\$ 110,514
Operating subsidy received	-	-	592,073	592,073
Payments to suppliers and employees	(50,951)	(32,359)	(221,207)	(304,517)
Payment to landlords	-	-	(499,979)	(499,979)
Other receipts	<u>25</u>	<u>128</u>	<u>144,075</u>	<u>144,228</u>
Net cash provided by operating activities	<u>10,170</u>	<u>17,187</u>	<u>14,962</u>	<u>42,319</u>
Cash flows from noncapital financing activities:				
Net change in sewer deposits	1,505	516	-	2,021
Transfers from other funds	<u>4,916</u>	<u>-</u>	<u>-</u>	<u>4,916</u>
Net cash provided by noncapital financing activities	<u>6,421</u>	<u>516</u>	<u>-</u>	<u>6,937</u>
Cash flows from capital and related financing activities:				
Principal paid on revenue bonds	-	(2,376)	-	(2,376)
Interest and fiscal charges	<u>-</u>	<u>(2,640)</u>	<u>-</u>	<u>(2,640)</u>
Net cash used by capital and related financing activities	<u>-</u>	<u>(5,016)</u>	<u>-</u>	<u>(5,016)</u>
Cash flows from investing activities:				
Interest on investments	<u>760</u>	<u>506</u>	<u>142</u>	<u>1,408</u>
Net increase in cash and cash equivalents	17,351	13,193	15,104	45,648
Cash and cash equivalents, beginning	<u>97,877</u>	<u>67,939</u>	<u>110,087</u>	<u>275,903</u>
Cash and cash equivalents, ending	<u>\$ 115,228</u>	<u>\$ 81,132</u>	<u>\$ 125,191</u>	<u>\$ 321,551</u>

(continued)

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

EVANGELINE PARISH POLICE JURY  
Ville Plate, Louisiana

Statement of Cash Flows  
Proprietary Funds - Enterprise Funds (Continued)  
Year Ended December 31, 2019

	Sewer System Maintenance Fund	Ward One Sewer System	Section 8 Housing Program	Total
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	\$ (89,341)	\$ (21,916)	\$ 12,827	\$ (98,430)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	98,117	27,340	-	125,457
Change in receivables	(276)	241	(286)	(321)
Change in accounts payable	1,553	11,526	2,421	15,500
Change in unearned revenue	117	(4)	-	113
Net cash provided by operating activities	<u>\$ 10,170</u>	<u>\$ 17,187</u>	<u>\$ 14,962</u>	<u>\$ 42,319</u>
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	\$ 82,278	\$ 43,069	\$ 110,087	\$ 235,434
Interest-bearing deposits - restricted	<u>15,599</u>	<u>24,870</u>	<u>-</u>	<u>40,469</u>
Total cash and cash equivalents, beginning	<u>97,877</u>	<u>67,939</u>	<u>110,087</u>	<u>275,903</u>
Cash and cash equivalents, end of period -				
Interest-bearing deposits - unrestricted	98,124	55,495	125,191	278,810
Interest-bearing deposits - restricted	<u>17,104</u>	<u>25,637</u>	<u>-</u>	<u>42,741</u>
Total cash and cash equivalents, ending	<u>115,228</u>	<u>81,132</u>	<u>125,191</u>	<u>321,551</u>
Net increase	<u>\$ 17,351</u>	<u>\$ 13,193</u>	<u>\$ 15,104</u>	<u>\$ 45,648</u>

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

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

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

The Police Jury is the governing authority for Evangeline Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 9 jurors representing the various districts within the Parish. The jurors serve four-year terms that expire December 31, 2019.

A. Financial Reporting Entity

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

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

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



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

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

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

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

Related Organizations

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

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The government-wide financial statements provide operational accountability information for the Police Jury as an economic unit. The government-wide financial statements report the Police Jury's ability to maintain service levels and continue to meet its obligations as they come due. The statements include all governmental activities and all business-type activities of the primary government.

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

Fund Financial Statements

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

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

Governmental Funds -

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The Police Jury reports these major governmental funds and fund types:

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

General Fund

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

Special Revenue Funds

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

The 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.

Cemetery Maintenance Funds are used to account for maintenance of parish cemeteries within the respective cemetery districts.

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.

Debt Service Funds

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

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

Capital Projects Funds

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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.

Proprietary Funds:

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

C. Measurement Focus/Basis of Accounting

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

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

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

Basis of Accounting

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

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

Cash and interest-bearing deposits

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

Under state law, the Police Jury may invest in United States bonds, treasury notes and bills, and government backed agency securities.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities consist of ad valorem taxes and state revenue sharing. Ad valorem taxes are reported net of an allowance for uncollectible taxes. There was no allowance for uncollectible taxes necessary at December 31, 2019. Business-type activities report customers' utility service receivables as their major receivables. Uncollectible utility service receivables are recognized as bad debts at the time written off.

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.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Restricted Assets

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

Capital Assets

Capital assets, which include 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 acquisition value at the date of donation. The Police Jury maintains a threshold level of \$5,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. 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

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.

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.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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 amount is capped at 720 hours for employees hired after June of 2016. Upon termination, unused sick leave is forfeited.

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

Long-term debt

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

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

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 of resources and deferred inflows of resources 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.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Pensions

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

Equity Classifications

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

- a. Net investment in capital assets consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation. At December 31, 2019, the Police Jury reported \$12,272,232 of unrestricted net position, of which \$1,069,117 was restricted by enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets. It is the Police Jury's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.
- 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.

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Jury, which is the highest level of decision-making authority for the Police Jury.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Police Jury’s adopted policy, only the Jury may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

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

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

E. Revenues, Expenditures, and Expenses

Operating Revenues and Expenses

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

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities.

In the fund financial statements, expenditures are classified by character for governmental funds and by operating and nonoperating for proprietary funds.

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Interfund Transfers

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

F. Revenue Restrictions

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

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

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect 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, 2019, the Police Jury had cash and interest-bearing deposits (book balances) totaling \$9,614,108 as follows:

Demand deposits	\$ 8,271,305
Time and savings deposits	<u>1,342,803</u>
Total	<u>\$ 9,614,108</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Police Jury's deposits may not be recovered or the collateral securities that are in the possession will not be recovered. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2019 were secured as follows:

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Bank balances	<u>\$9,688,505</u>
Federal deposit insurance	1,082,151
Pledged securities	<u>8,606,354</u>
Total	<u>\$9,688,505</u>

Deposits in the amount of \$8,606,354 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in Police Jury's name. The Police Jury does not have a policy for custodial credit risk.

(3) Receivables

Receivables at December 31, 2019 consist of the following:

Fund	Governmental Activities	Business-Type Activities	Total
Accounts receivable	\$ 5,142	\$ 9,230	\$ 14,372
Industrial Park lease	<u>24,500</u>	<u>-</u>	<u>24,500</u>
Totals	<u>\$ 29,642</u>	<u>\$ 9,230</u>	<u>\$ 38,872</u>

(4) Due from Other Governmental Units

Amounts due from other governmental units at December 31, 2019 consist of the following:

Governmental Activities:

Louisiana Department of the Treasury - general and timber severance	\$ 294,940
Ville Platte City Court - fines	1,488
Evangeline Parish Sheriff/District Attorney- fines and court costs	18,848
Office for Children and Family Services - hearing fees	8,888
Evangeline Parish Sheriff - ad valorem tax and state revenue sharing	5,540,967
Louisiana Department of the Treasury - WIC program	6,645
La. Department of Homeland Security and Emergency Preparedness - grants	28,187
Louisiana Department of the Treasury - parish transportation funds	<u>37,104</u>
Total	<u>\$5,937,067</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(5) Restricted Assets

Restricted assets consist of the following at December 31, 2019:

	Governmental Activities	Business-Type Activities	Total
2% Sales Tax Sinking account	\$ 224,872	\$ -	\$ 224,872
Revenue bond reserve account	-	5,016	5,016
Revenue bond contingency account	-	6,426	6,426
Sewer deposits	-	31,299	31,299
Total restricted assets	<u>\$ 224,872</u>	<u>\$ 42,741</u>	<u>\$ 267,613</u>

(6) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in September or October and billed to the taxpayers by the Evangeline Parish Sheriff in December. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Evangeline Parish Assessor and are collected by the Evangeline Parish Tax Collector at the Evangeline Parish Sheriff's office. The Taxes are remitted to the Police Jury net of deductions for pension fund contributions.

Total taxes levied were \$5,313,240. Taxes receivable at December 31, 2019 were \$5,293,616. There was no allowance necessary at December 31, 2019.

For the year ended December 31, 2019, taxes of 83.71 mills were levied as follows:

Parish wide taxes:			Cemetery District taxes:		
Parish tax	3.73	mills	Cemetery District No. 1	1.96	mills
Parish tax	1.86	mills	Cemetery District No. 2	1.05	mills
Health unit	2.07	mills	Cemetery District No. 3	1.14	mills
Library	5.21	mills	Cemetery District No. 4	2.00	mills
Road District taxes:			Cemetery District No. 5	2.00	mills
Road District No. 1	5.26	mills	Cemetery District No. 6	1.12	mills
Road District No. 2	15.28	mills	Cemetery District No. 7	<u>1.03</u>	mills
Road District No. 3	10.30	mills			
Road District No. 4	14.63	mills	Total millage	<u><u>83.71</u></u>	
Road District No. 5	15.07	mills			

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(7) Tax Abatements

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

A lease agreement between the Industrial Development Board and Pine Prairie Energy Center, LLC, allowed for the exemption of ad valorem taxes. This agreement, which was approved by the Evangeline Parish Police Jury, is for the inducement of economic development in Evangeline Parish. The tax exemption will continue for the term of the lease. For the year ended December 31, 2019, the Police Jury abated ad valorem tax in the amount of \$792,887.

The Industrial Ad Valorem Tax Exemption Program (ITEP) provided through the Louisiana Department of Economic Development, (authorized pursuant to Article VII, Part II, Section 21(F) of the Louisiana Constitution of 1974) authorizes the abatement of ad valorem taxes for a period of up to ten years on capital improvements and equipment related to manufacturing. The Police Jury abated ad valorem taxes from entities within the parish through the ITEP in the amount of \$190,125 for the year ended December 31, 2019.

(8) Capital Assets

Capital asset activity for the governmental activities for the year ended December 31, 2019 was as follows:

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 857,798	\$ -	\$ -	\$ 857,798
Other capital assets:				
Buildings and improvements	13,687,930	-	-	13,687,930
Infrastructure	53,415,711	-	-	53,415,711
Vehicles	630,952	6,500	-	637,452
Equipment, furniture and fixtures	7,212,530	9,375	111,156	7,110,749
Totals	<u>75,804,921</u>	<u>15,875</u>	<u>111,156</u>	<u>75,709,640</u>
Less accumulated depreciation				
Buildings and improvements	6,209,466	315,969	-	6,525,435
Infrastructure	17,876,182	2,628,539	-	20,504,721
Vehicles	581,945	13,705	-	595,650
Equipment, furniture and fixtures	5,515,833	333,077	86,328	5,762,582
Total accumulated depreciation	<u>30,183,426</u>	<u>3,291,290</u>	<u>86,328</u>	<u>33,388,388</u>
Governmental activities, capital assets, net	<u>\$45,621,495</u>	<u>\$(3,275,415)</u>	<u>\$ 24,828</u>	<u>\$42,321,252</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Depreciation expense was charged to governmental activities as follows:

General government	\$ 26,661
Public safety	138,310
Public works	2,811,595
Health and welfare	38,948
Economic development	147,925
Culture and recreation	<u>127,851</u>
Total depreciation expense	<u>\$3,291,290</u>

Capital asset activity for the business-type activities for the year ended December 31, 2019 was as follows:

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
Business-type activities:				
Sewer system	\$ 3,090,319	\$ -	\$ -	\$ 3,090,319
Equipment, furniture and fixtures	<u>19,770</u>	<u>-</u>	<u>19,770</u>	<u>-</u>
Totals	3,110,089	-	19,770	3,090,319
Less accumulated depreciation	<u>1,499,818</u>	<u>125,457</u>	<u>19,770</u>	<u>1,605,505</u>
Business-type activities, capital assets, net	<u>\$ 1,610,271</u>	<u>\$ (125,457)</u>	<u>\$ -</u>	<u>\$ 1,484,814</u>

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

(9) Unearned Revenue

Unearned revenue in the governmental activities at December 31, 2019 consists of rent revenue received in advance in the amount of \$205,333.

Unearned revenue in the business-type activities at December 31, 2019 consists of prepayments for customer's utility accounts in the amount of \$477.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(10) Changes in Long-Term Liabilities

The following is a summary of the long-term liability transactions for the year ended December 31, 2019:

	Balance 1/1/2019	Additions	Reductions	Balance 12/31/2019	Amount due in one year
Governmental activities:					
General obligation					
bonds and certificates	\$23,366,000	\$ -	\$2,053,000	\$21,313,000	\$2,159,000
Unamortized bond					
premium	559,294	-	62,143	497,151	-
Total bonds payable	23,925,294	-	2,115,143	21,810,151	2,159,000
Compensated absences	136,459	12,423	-	148,882	-
Total governmental activities	<u>\$24,061,753</u>	<u>\$ 12,423</u>	<u>\$2,115,143</u>	<u>\$21,959,033</u>	<u>\$2,159,000</u>
Business-type activities:					
Revenue bond	<u>\$ 51,372</u>	<u>\$ -</u>	<u>\$ 2,376</u>	<u>\$ 48,996</u>	<u>\$ 2,490</u>

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

General obligation bonds payable at December 31, 2019, consist 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 \$149,000 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.	\$ 303,000
\$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 \$1,895,000 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.	20,080,000
\$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 \$150,000 to \$100,000 through September 1, 2028, interest at 2.6% 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 5.21 mills.	930,000
	<u>\$21,313,000</u>

Revenue bonds at December 31, 2019 consist of the following issue:

\$83,000 Sewer Revenue Bonds dated July 19, 1994, for the purpose of constructing and acquiring a sanitary sewage collection and disposal system in Police Jury Ward No. 1. The principal and interest payments are due in monthly installments of \$417 through July 19, 2033, with interest at 5.25%. These bonds are secured by revenues derived from the operation of the sanitary sewage collection and disposal system.	<u>\$48,996</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
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	2,235,000	586,331	2,914	2,096
2024	2,315,000	503,531	3,071	1,939
2025-2029	10,175,000	1,057,350	18,015	7,034
2030-2032	-	-	17,117	1,816
	<u>\$21,313,000</u>	<u>\$4,383,666</u>	<u>\$48,996</u>	<u>\$20,036</u>



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

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, (2019 collections \$3,203,019) 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 systems provide retirement, disability and death benefits to plan members and beneficiaries.

Parochial Employees Retirement System of Louisiana -

Eligibility and Benefits:

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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  
Ville Platte, Louisiana

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, 2019, members contributed 9.5% of their annual covered salary and the Police Jury contributed 11.5%. According to state statute, the PERSLA also receives  $\frac{1}{4}$  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 \$29,771. Contributions to the pension plan from the Police Jury were \$278,317 for the year ended December 31, 2019.

Net Pension Liability:

At December 31, 2019, the Police Jury reported a net pension liability of \$1,729,176 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018 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, 2018, the Police Jury's proportion was 0.389598%, which was an increase of 0.047969% from its proportion measured as of December 31, 2017. 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, 2019 was \$126,316, which was the legally required contribution owed for the 4<sup>th</sup> quarter of the 2019 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, 2019 are as follows:

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Valuation Date	December 31, 2018
Date of experience study on which significant assumptions are based	1/1/2013 - 12/31/2017
Actuarial Cost Method	Entry Age Normal
Expected Remaining Service Lives	4 years
Investment Rate of Return	6.50%, net of investment expense
Inflation Rate	2.40%
Mortality	Pub-2010 Public Retirement Plans Mortality Table for: Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality; for General Employees multiplied by 130% for males and 125% for females using MP2018 scale; for General Disabled Retirees multiplied by 130% for males and 125% for females using the MP2018 scale for disabled annuitants.
Projected Salary Increases	4.75%
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 6.50% 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  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.0% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.43% for the year ended December 31, 2018. 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, 2018 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	0.65%
Real assets	2%	0.11%
	<u>100%</u>	<u>5.43%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.43%</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 6.50%, 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 (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease 5.50%	Current Discount Rate 6.50%	1.0% Increase 7.50%
Employer's proportionate share of the net pension liability	<u>\$3,672,305</u>	<u>\$1,729,176</u>	<u>\$ 104,888</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, 2019, the Police Jury recognized \$669,971 in pension expense.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

At December 31, 2019, 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	\$ -	\$ 105,346
Change of assumptions	432,351	-
Net difference between projected and actual earnings on pension plan investments	827,762	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	24,163	7,431
Employer contributions subsequent to the measurement date	<u>278,317</u>	<u>-</u>
Total	<u>\$1,562,593</u>	<u>\$112,777</u>

Deferred outflows of resources of \$278,317 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, 2020. 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	
2020	\$ 399,802
2021	222,025
2022	184,012
2023	<u>365,660</u>
	<u>\$1,171,499</u>

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  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

Contributions:

According to state statute, contribution requirements for all employers are actuarially determined each year. The actual employer contribution rate was 17.00% and 18.00% for the first and second half of 2019, respectively, and the employee contribution rate was 7.00% for 2019. 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 \$15,202. Contributions to the pension plan from the Police Jury were \$12,320 for the year ended December 31, 2019.

Net Pension Liability:

At December 31, 2019, the Police Jury reported a liability of \$95,002 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019 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, 2019, the Police Jury's proportion was 0.508025%, which was an increase of 0.017659% from its proportion measured as of June 30, 2018. 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, 2019 are as follows:

Valuation Date	June 30, 2019
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
Inflation Rate	2.40%
Investment Rate of Return	6.50%, net of investment expense
Mortality	RP-2000 Healthy Mortality Table for active members, healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants.
Projected Salary Increases	6.00%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Discount Rate:

The discount rate used to measure the total pension liability was 6.50%. 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 8.83% for the year ended June 30, 2019.



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, 2019 were as follows:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Domestic Equities	40.00%	7.50%	3.00%
International Equities	20.00%	8.50%	1.70%
Domestic Fixed Income	12.50%	2.50%	0.31%
International Fixed Income	10.00%	3.50%	0.35%
Alternative Investments	10.00%	6.33%	0.63%
Real Estate	7.50%	4.50%	0.34%
Totals	<u>100%</u>		<u>6.33%</u>
Inflation			<u>2.50%</u>
Expected Arithmetic Nominal Return			<u>8.83%</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 6.50%, 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, 2019.

	1.0% Decrease 5.50%	Current Discount Rate 6.50%	1.0% Increase 7.50%
Employer's proportionate share of the net pension liability	<u>\$ 160,264</u>	<u>\$95,002</u>	<u>\$ 38,987</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, 2019, the Police Jury recognized \$28,305 in pension expense.



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ -	\$ 23,435
Change of assumptions	14,062	-
Net difference between projected and actual earnings on pension plan investments	-	5,424
Change in proportion and differences between employer contributions and proportionate share of contributions	3,766	76
Employer contributions subsequent to the measurement date	6,368	-
Total	<u>\$ 24,196</u>	<u>\$ 28,935</u>

Deferred outflows of resources of \$6,368 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, 2020. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

<u>Fiscal Year Ended</u>	
2020	\$ (577)
2021	(6,320)
2022	(1,108)
2023	(3,102)
	<u>\$ (11,107)</u>

(13) Deficit Fund Balance

The Crooked Creek Recreation Fund and Industrial District No. 1 Fund reflected deficit fund balances of \$8,931 and \$2,728, respectively, at December 31, 2019. It is anticipated that the deficits will be funded by excess revenues in subsequent periods.

(14) 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, 2019 by transferring \$537,164 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)

(15) Compensation of Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 2019, follows:

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

The official address and phone number of the police jurors is 1008 West LaSalle Street, Ville Platte, La, 70586, (337) 363-5651. Terms of office for the elected officials are January 1, 2016 through December 31, 2019.

(16) Interfund Transactions

A. A summary of interfund receivables and payables at December 31, 2019 follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major governmental funds:		
General Fund	\$ 26,875	\$ -
Nonmajor governmental funds	<u>-</u>	<u>26,875</u>
Total	<u>\$ 26,875</u>	<u>\$ 26,875</u>

The above amounts are for reimbursements owed for expenditures paid for those funds.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

B. Transfers consisted of the following at December 31, 2019:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major funds:		
General Fund	\$ -	\$ 611,357
Road District Maintenance	321,628	409,167
Public Library Maintenance	4,572	124,333
2% Sales Tax District Debt Service	2,653,885	-
2% Sales Tax Capital Projects	<u>-</u>	<u>2,653,885</u>
Total major governmental funds	2,980,085	3,798,742
Proprietary funds:		
Sewer System Maintenance	4,916	-
Nonmajor governmental funds	<u>818,313</u>	<u>4,572</u>
Total	<u>\$3,803,314</u>	<u>\$3,803,314</u>

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

<u>Purpose</u>	<u>Amount</u>
Salary	\$72,634
Benefits - insurance	5,341
Benefits - retirement	8,353
Benefits - payroll taxes	1,024
Cell phone	1,519
Uniforms	393
Hotel	1,236
Airfare	433
Registration fees	860
Mileage	772
Meals and tips	<u>829</u>
	<u>\$93,394</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(18) Litigation and Claims

There is no litigation pending against the Police Jury at December 31, 2019.

(19) 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.

(20) 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.

(21) Subsequent Events

As a result of the spread of COVID-19 coronavirus, economic uncertainties have arisen which may negatively affect the financial position and changes in financial position of the Police Jury during fiscal year 2020. Additionally, a public health emergency was declared by the State of Louisiana on March 11, 2020 with a subsequent stay at home order in effect through May 15, 2020. The duration of these uncertainties and the ultimate financial effects on the Police Jury cannot be reasonably estimated at this time.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana  
General Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - ad valorem	\$ 865,275	\$ 813,653	\$ 819,195	\$ 5,542
Licenses and permits	436,800	477,238	491,533	14,295
Intergovernmental revenues -				
Federal grants	-	3,690	27,318	23,628
State funds -				
State revenue sharing	40,500	40,103	40,115	12
Parish equalization funds	1,235,800	1,009,838	1,147,513	137,675
Other	138,430	137,074	137,074	-
Fees, charges, and commissions	25,675	24,875	32,625	7,750
Use of money and property	50,349	54,448	55,683	1,235
Miscellaneous	345,631	357,110	415,908	58,798
Total revenues	<u>3,138,460</u>	<u>2,918,029</u>	<u>3,166,964</u>	<u>248,935</u>
Expenditures:				
Current -				
General government:				
Legislative	252,880	245,662	246,846	(1,184)
Judicial	135,519	132,164	133,131	(967)
Elections	132,897	109,763	119,332	(9,569)
Finance and administration	599,513	620,529	635,353	(14,824)
Other	434,329	463,078	451,064	12,014
Public safety	731,194	759,302	762,443	(3,141)
Public works	-	315	315	-
Economic development and assistance	76,394	79,235	71,975	7,260
Total expenditures	<u>2,362,726</u>	<u>2,410,048</u>	<u>2,420,459</u>	<u>(10,411)</u>
Excess of revenues over expenditures	775,734	507,981	746,505	238,524
Other financing uses:				
Transfers out	<u>(759,419)</u>	<u>(595,615)</u>	<u>(611,357)</u>	<u>(15,742)</u>
Net change in fund balance	16,315	(87,634)	135,148	222,782
Fund balance, beginning	<u>1,608,372</u>	<u>1,608,372</u>	<u>1,608,372</u>	<u>-</u>
Fund balance, ending	<u>\$1,624,687</u>	<u>\$1,520,738</u>	<u>\$1,743,520</u>	<u>\$ 222,782</u>

The accompanying notes are an integral part of this schedule.

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

Budgetary Comparison Schedule  
Year Ended December 31, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - ad valorem	\$ 513,900	\$ 489,274	\$ 496,536	\$ 7,262
Intergovernmental revenues -				
State funds -				
State revenue sharing	24,800	24,576	24,923	347
Other	70,000	90,180	76,500	(13,680)
Use of money and property	3,090	9,170	10,741	1,571
Miscellaneous	1,700	1,594	1,634	40
Total revenues	613,490	614,794	610,334	(4,460)
Expenditures:				
Current -				
Health and welfare	621,011	580,011	585,215	(5,204)
Excess (deficiency) of revenues over expenditures	(7,521)	34,783	25,119	(9,664)
Other financing sources:				
Transfers in	-	-	5,180	5,180
Net change in fund balance	(7,521)	34,783	30,299	(4,484)
Fund balance, beginning	1,762,545	1,762,545	1,762,545	-
Fund balance, ending	\$ 1,755,024	\$ 1,797,328	\$ 1,792,844	\$ (4,484)

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH POLICE JURY  
 Ville Platte, Louisiana  
 Cemetery Maintenance Fund

Budgetary Comparison Schedule  
 Year Ended December 31, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - ad valorem	\$ 383,700	\$ 355,270	\$ 360,453	\$ 5,183
Intergovernmental revenues -				
State funds -				
State revenue sharing	16,850	14,536	14,625	89
Use of money and property	<u>3,411</u>	<u>10,709</u>	<u>12,389</u>	<u>1,680</u>
Total revenues	403,961	380,515	387,467	6,952
Expenditures:				
Current -				
Public works	<u>440,096</u>	<u>291,581</u>	<u>303,851</u>	<u>(12,270)</u>
Net change in fund balance	(36,135)	88,934	83,616	(5,318)
Fund balance, beginning	<u>1,842,434</u>	<u>1,842,434</u>	<u>1,842,434</u>	<u>-</u>
Fund balance, ending	<u>\$1,806,299</u>	<u>\$1,931,368</u>	<u>\$1,926,050</u>	<u>\$(5,318)</u>

The accompanying notes are an integral part of this schedule.



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

Budgetary Comparison Schedule  
Year Ended December 31, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - ad valorem	\$2,424,002	\$2,517,701	\$2,461,642	\$ (56,059)
Intergovernmental revenues -				
State funds -				
State revenue sharing	112,808	115,645	113,750	(1,895)
Use of money and property	5,210	14,625	15,329	704
Miscellaneous	<u>19,602</u>	<u>60,052</u>	<u>63,602</u>	<u>3,550</u>
Total revenues	2,561,622	2,708,023	2,654,323	(53,700)
Expenditures:				
Current -				
Public works	<u>2,421,999</u>	<u>3,449,768</u>	<u>3,549,035</u>	<u>(99,267)</u>
Excess (deficiency) of revenues				
over expenditures	<u>139,623</u>	<u>(741,745)</u>	<u>(894,712)</u>	<u>(152,967)</u>
Other financing sources (uses):				
Transfers in	497,648	321,628	321,628	-
Transfers out	<u>(409,167)</u>	<u>(409,167)</u>	<u>(409,167)</u>	<u>-</u>
Total other financing sources (uses)	<u>88,481</u>	<u>(87,539)</u>	<u>(87,539)</u>	<u>-</u>
Net change in fund balance	228,104	(829,284)	(982,251)	(152,967)
Fund balance, beginning	<u>4,130,284</u>	<u>4,130,284</u>	<u>4,130,284</u>	<u>-</u>
Fund balance, ending	<u>\$4,358,388</u>	<u>\$3,301,000</u>	<u>\$3,148,033</u>	<u>\$ (152,967)</u>

The accompanying notes are an integral part of this schedule.

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

Budgetary Comparison Schedule  
Year Ended December 31, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - ad valorem	\$1,247,586	\$1,250,063	\$1,251,019	\$ 956
Intergovernmental revenues -				
State funds -				
State revenue sharing	34,765	34,406	34,315	(91)
Other	-	2,475	2,475	-
Use of money and property	2,850	15,090	20,366	5,276
Miscellaneous	20,600	25,375	29,399	4,024
Total revenues	1,305,801	1,327,409	1,337,574	10,165
Expenditures:				
Current -				
Culture and recreation	1,191,710	1,055,989	995,408	60,581
Excess of revenues over expenditures	114,091	271,420	342,166	70,746
Other financing sources (uses):				
Transfers in	-	4,572	4,572	-
Transfers out	(124,500)	(124,333)	(124,333)	-
Total other financing sources (uses)	(124,500)	(119,761)	(119,761)	-
Net change in fund balance	(10,409)	151,659	222,405	70,746
Fund balance, beginning	3,451,789	3,451,789	3,451,789	-
Fund balance, ending	\$3,441,380	\$3,603,448	\$3,674,194	\$ 70,746

The accompanying notes are an integral part of this schedule.

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

Budgetary Comparison Schedule  
Year Ended December 31, 2019

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees, charges and commissions	\$ 94,548	\$ 81,086	\$ 69,595	\$(11,491)
Use of money and property	<u>500</u>	<u>26,554</u>	<u>37,592</u>	<u>11,038</u>
Total revenues	<u>95,048</u>	<u>107,640</u>	<u>107,187</u>	<u>(453)</u>
Expenditures:				
Current -				
Public works	28,959	198,432	158,295	40,137
Economic development and assistance	<u>7,800</u>	<u>7,800</u>	<u>7,800</u>	<u>-</u>
Total expenditures	<u>36,759</u>	<u>206,232</u>	<u>166,095</u>	<u>40,137</u>
Excess (deficiency) of revenues over expenditures	58,289	(98,592)	(58,908)	39,684
Fund balance, beginning	<u>56,180</u>	<u>56,180</u>	<u>56,180</u>	<u>-</u>
Fund balance (deficit), ending	<u>\$ 114,469</u>	<u>\$(42,412)</u>	<u>\$ (2,728)</u>	<u>\$ 39,684</u>

The accompanying notes are an integral part of this schedule.

Evangeline Parish Police Jury  
Ville Platte, Louisiana

Schedule of Employer's Share of Net Pension Liability  
Year Ended December 31, 2019

Year ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<b><i>Parochial Employees Retirement System *</i></b>					
2019	0.389598%	\$ 1,729,176	\$ 2,395,041	72.2%	88.86%
2018	0.341629%	(253,573)	2,034,558	12.5%	101.98%
2017	0.338456%	697,055	1,948,014	35.8%	94.15%
2016	0.396611%	1,043,994	2,205,406	47.3%	92.23%
2015	0.353762%	96,721	1,916,939	5.0%	99.15%
<b><i>Registrar of Voters Retirement System **</i></b>					
2019	0.508025%	\$ 95,002	\$ 68,986	137.7%	84.83%
2018	0.490366%	115,747	67,627	171.2%	80.57%
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%

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

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

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

The accompanying notes are an integral part of this schedule.

Evangeline Parish Police Jury  
Ville Platte, Louisiana

Schedule of Employer Contributions  
Year Ended December 31, 2019

Year ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
<i><b>Parochial Employees Retirement System</b></i>					
2019	\$ 278,317	\$ 278,317	\$ -	\$ 2,420,151	11.50%
2018	275,430	275,430	-	2,395,041	11.50%
2017	254,320	254,320	-	2,034,558	12.50%
2016	253,242	253,242	-	1,948,014	13.00%
2015	319,784	319,784	-	2,205,406	14.50%
<i><b>Registrar of Voters Retirement System</b></i>					
2019	\$ 12,320	\$ 12,320	\$ -	\$ 69,800	17.65%
2018	11,728	11,728	-	68,986	17.00%
2017	12,511	12,511	-	67,627	18.50%
2016	14,124	14,124	-	66,464	21.25%
2015	15,913	15,913	-	68,022	23.39%

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

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

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

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

(2) Excess of Expenditures Over Appropriations

The following funds incurred expenditures in excess of appropriations for the year ended December 31, 2019:

General Fund	\$ 10,411
Health Unit Maintenance	5,204
Cemetery Maintenance	12,270
Road District Maintenance	99,267

(3) Retirement Systems

**Changes of Benefit Terms -**

A. Parochial Employees Retirement System of Louisiana:

Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2019.

B. Registrar of Voters Retirement System of Louisiana:

Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2019.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Required Supplementary Information (Continued)

**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 plan. 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 plan.

Amounts reported in fiscal year ended December 31, 2019 for the pension plans reflect the following changes used to measure the total pension liability:

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

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

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

## **OTHER FINANCIAL INFORMATION**



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana  
Nonmajor Governmental Funds

Combining Balance Sheet  
December 31, 2019

	Special Revenue	Debt Service	Capital Projects	Totals
<b>ASSETS</b>				
Cash and interest bearing deposits	\$ 467,038	\$ 16,705	\$ 43,340	\$ 527,083
Due from other governmental units	<u>69,400</u>	<u>-</u>	<u>-</u>	<u>69,400</u>
Total assets	<u>\$ 536,438</u>	<u>\$ 16,705</u>	<u>\$ 43,340</u>	<u>\$ 596,483</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Cash overdraft	\$ 4,949	\$ -	\$ -	\$ 4,949
Accounts payable	16,227	-	-	16,227
Due to other funds	<u>26,875</u>	<u>-</u>	<u>-</u>	<u>26,875</u>
Total liabilities	<u>48,051</u>	<u>-</u>	<u>-</u>	<u>48,051</u>
<b>Fund balances:</b>				
Restricted -				
Debt service	-	16,705	-	16,705
Operations and maintenance	494,717	-	-	494,717
Purposes of grant	2,601			2,601
Capital expenditures	-	-	10	10
Assigned -				
Operations and maintenance	-	-	43,330	43,330
Unassigned (deficit)	<u>(8,931)</u>	<u>-</u>	<u>-</u>	<u>(8,931)</u>
Total fund balances	<u>488,387</u>	<u>16,705</u>	<u>43,340</u>	<u>548,432</u>
Total liabilities and fund balances	<u>\$ 536,438</u>	<u>\$ 16,705</u>	<u>\$ 43,340</u>	<u>\$ 596,483</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana  
Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended December 31, 2019

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals</u>
Revenues:				
Intergovernmental revenues -				
Federal grants	\$ 28,003	\$ -	\$ -	\$ 28,003
State funds:				
Parish transportation funds	464,808	-	-	464,808
Fees, charges and commissions	370,792	-	-	370,792
Use of money and property	4,301	667	345	5,313
Other revenues	<u>1,253</u>	<u>-</u>	<u>-</u>	<u>1,253</u>
Total revenues	<u>869,157</u>	<u>667</u>	<u>345</u>	<u>870,169</u>
Expenditures:				
Current -				
General government:				
Judicial	716,529	-	-	716,529
Public safety	28,003	-	-	28,003
Public works	369,280	-	-	369,280
Culture and recreation	185,751	-	-	185,751
Debt service	<u>-</u>	<u>279,255</u>	<u>-</u>	<u>279,255</u>
Total expenditures	<u>1,299,563</u>	<u>279,255</u>	<u>-</u>	<u>1,578,818</u>
Excess (deficiency) of revenues over expenditures	<u>(430,406)</u>	<u>(278,588)</u>	<u>345</u>	<u>(708,649)</u>
Other financing sources (uses):				
Transfers in	539,058	279,255	-	818,313
Transfers out	<u>-</u>	<u>-</u>	<u>(4,572)</u>	<u>(4,572)</u>
Total other financing sources (uses)	<u>539,058</u>	<u>279,255</u>	<u>(4,572)</u>	<u>813,741</u>
Net change in fund balances	108,652	667	(4,227)	105,092
Fund balances, beginning	<u>379,735</u>	<u>16,038</u>	<u>47,567</u>	<u>443,340</u>
Fund balances, ending	<u>\$ 488,387</u>	<u>\$ 16,705</u>	<u>\$ 43,340</u>	<u>\$ 548,432</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.

### **Special Grant Fund**

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

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

Combining Balance Sheet  
December 31, 2019

	Parish Road Fund	Criminal Court Fund	Crooked Creek Recreation Fund	Special Grant Fund	Totals
<b>ASSETS</b>					
Cash and interest-bearing deposits	\$ 437,508	\$ 54	\$ -	\$ 29,476	\$ 467,038
Due from other governmental units	<u>37,104</u>	<u>27,736</u>	<u>-</u>	<u>4,560</u>	<u>69,400</u>
Total assets	<u>\$ 474,612</u>	<u>\$ 27,790</u>	<u>\$ -</u>	<u>\$ 34,036</u>	<u>\$ 536,438</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Cash overdraft	\$ -	\$ -	\$ 4,949	\$ -	\$ 4,949
Accounts payable	-	7,685	3,982	4,560	16,227
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,875</u>	<u>26,875</u>
Total liabilities	<u>-</u>	<u>7,685</u>	<u>8,931</u>	<u>31,435</u>	<u>48,051</u>
Fund balances:					
Restricted -					
Operations and maintenance	474,612	20,105	-	-	494,717
Purposes of grant	-	-	-	2,601	2,601
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>(8,931)</u>	<u>-</u>	<u>(8,931)</u>
Total fund balances	<u>474,612</u>	<u>20,105</u>	<u>(8,931)</u>	<u>2,601</u>	<u>488,387</u>
Total liabilities and fund balances	<u>\$ 474,612</u>	<u>\$ 27,790</u>	<u>\$ -</u>	<u>\$ 34,036</u>	<u>\$ 536,438</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended December 31, 2019

	Parish Road Fund	Criminal Court Fund	Crooked Creek Recreation Fund	Special Grant Fund	Totals
Revenues:					
Intergovernmental revenues -					
Federal grants	\$ -	\$ -	\$ -	\$ 28,003	\$ 28,003
State funds:					
Parish transportation funds	464,808	-	-	-	464,808
Fees, charges and commissions	-	189,177	181,615	-	370,792
Use of money and property	3,169	911	-	221	4,301
Other revenues	-	-	1,253	-	1,253
Total revenues	<u>467,977</u>	<u>190,088</u>	<u>182,868</u>	<u>28,224</u>	<u>869,157</u>
Expenditures:					
Current -					
General government:					
Judicial	-	716,529	-	-	716,529
Public safety	-	-	-	28,003	28,003
Public works	369,280	-	-	-	369,280
Culture and recreation	-	-	185,751	-	185,751
Total expenditures	<u>369,280</u>	<u>716,529</u>	<u>185,751</u>	<u>28,003</u>	<u>1,299,563</u>
Excess (deficiency) of revenues over expenditures	98,697	(526,441)	(2,883)	221	(430,406)
Other financing sources:					
Transfers in	<u>-</u>	<u>537,164</u>	<u>1,894</u>	<u>-</u>	<u>539,058</u>
Net change in fund balances	98,697	10,723	(989)	221	108,652
Fund balances (deficit), beginning	<u>375,915</u>	<u>9,382</u>	<u>(7,942)</u>	<u>2,380</u>	<u>379,735</u>
Fund balances (deficit), ending	<u>\$ 474,612</u>	<u>\$ 20,105</u>	<u>\$ (8,931)</u>	<u>\$ 2,601</u>	<u>\$ 488,387</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

### **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, 2019

	<u>Public Library Sinking</u>	<u>Road District 4 Sinking</u>	<u>Totals</u>
ASSETS			
Cash and interest-bearing deposits	<u>\$ 16,654</u>	<u>\$ 51</u>	<u>\$ 16,705</u>
FUND BALANCES			
Fund balances:			
Restricted -			
Debt service	<u>\$ 16,654</u>	<u>\$ 51</u>	<u>\$ 16,705</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Year Ended December 31, 2019

	<u>Public Library Sinking</u>	<u>Road District 4 Sinking</u>	<u>Totals</u>
Revenues:			
Use of money and property	\$ 646	\$ 21	\$ 667
Expenditures:			
Debt service	<u>124,333</u>	<u>154,922</u>	<u>279,255</u>
Deficiency of revenues over expenditures	(123,687)	(154,901)	(278,588)
Other financing sources:			
Transfers in	<u>124,333</u>	<u>154,922</u>	<u>279,255</u>
Net change in fund balances	646	21	667
Fund balances, beginning	<u>16,008</u>	<u>30</u>	<u>16,038</u>
Fund balances, ending	<u>\$ 16,654</u>	<u>\$ 51</u>	<u>\$ 16,705</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, 2019

	<u>Public Library Construction</u>	<u>Drainage Improvement Construction</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and interest-bearing deposits	<u>\$ 10</u>	<u>\$43,330</u>	<u>\$43,340</u>
<b>FUND BALANCES</b>			
Fund balances			
Restricted -			
Capital expenditures	\$ 10	\$ -	\$ 10
Assigned -			
Operations and maintenance	<u>-</u>	<u>43,330</u>	<u>43,330</u>
Total fund balances	<u>\$ 10</u>	<u>\$43,330</u>	<u>\$43,340</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Year Ended December 31, 2019

	<u>Public Library Construction</u>	<u>Drainage Improvement Construction</u>	<u>Total</u>
Revenues:			
Use of money and property	\$ 10	\$ 335	\$ 345
Other financing uses:			
Transfers out	<u>(4,572)</u>	<u>-</u>	<u>(4,572)</u>
Net change in fund balances	(4,562)	335	(4,227)
Fund balances, beginning	<u>4,572</u>	<u>42,995</u>	<u>47,567</u>
Fund balances, ending	<u>\$ 10</u>	<u>\$ 43,330</u>	<u>\$ 43,340</u>

EVANGELINE PARISH POLICE JURY

Financial Data Schedule - Balance Sheet  
Section 8 Housing Program  
December 31, 2019

Line Item Number	Account Description	14.871 Housing Choice Vouchers	97.109 Housing Assistance Grant	Total
113	Cash - other restricted	\$ 30,962	\$ 94,229	\$ 125,191
100	Total cash	<u>30,962</u>	<u>94,229</u>	<u>125,191</u>
124	Accounts receivable - other government	286	-	286
120	Total receivables, net of allow for doubtful accounts	<u>286</u>	<u>-</u>	<u>286</u>
150	Total current assets	<u>31,248</u>	<u>94,229</u>	<u>125,477</u>
290	Total assets	<u>\$ 31,248</u>	<u>\$ 94,229</u>	<u>\$ 125,477</u>
312	Accounts payable <= 90 days	\$ 2,699	\$ -	\$ 2,699
310	Total current liabilities	<u>2,699</u>	<u>-</u>	<u>2,699</u>
300	Total liabilities	<u>2,699</u>	<u>-</u>	<u>2,699</u>
511.4	Restricted net position	22,925	-	22,925
512.4	Unrestricted net position	<u>5,624</u>	<u>94,229</u>	<u>99,853</u>
513	Total equity - net position	<u>28,549</u>	<u>94,229</u>	<u>122,778</u>
600	Total liabilities and equity	<u>\$ 31,248</u>	<u>\$ 94,229</u>	<u>\$ 125,477</u>

EVANGELINE PARISH POLICE JURY

Financial Data Schedule - Income Statement

Section 8 Housing Program

Year Ended December 31, 2019

Line Item Number	Account Description	14,871 Housing Choice Vouchers	97,109 Housing Assistance Grant	Total
70600	HUD PHA operating grants	\$ 592,073	\$ -	\$ 592,073
71100	Investment income - unrestricted	143	-	143
71400	Fraud recovery	524	-	524
71500	Other revenue	<u>143,551</u>	<u>-</u>	<u>143,551</u>
70000	Total revenue	<u>736,291</u>	<u>-</u>	<u>736,291</u>
91100	Administrative salaries	45,959	-	45,959
91500	Employee benefit contributions- administrative	16,759	-	16,759
91600	Office expenses	14,732	-	14,732
91800	Travel	4,345	-	4,345
91900	Other	<u>9,990</u>	<u>-</u>	<u>9,990</u>
91000	Total operating - administrative	<u>91,785</u>	<u>-</u>	<u>91,785</u>
96130	Workmen's Compensation	<u>130</u>	<u>-</u>	<u>130</u>
96100	Total insurance premiums	<u>130</u>	<u>-</u>	<u>130</u>
96900	Total operating expenses	<u>91,915</u>	<u>-</u>	<u>91,915</u>
97000	Excess operating revenue over operating expenses	<u>644,376</u>	<u>-</u>	<u>644,376</u>
97300	Housing assistance payments	499,979	-	499,979
97350	HAP Portability-In	<u>131,428</u>	<u>-</u>	<u>131,428</u>
90000	Total expenses	<u>723,322</u>	<u>-</u>	<u>723,322</u>
10000	Excess (deficiency) of revenue over (under) expenses	<u>12,969</u>	<u>-</u>	<u>12,969</u>
11030	Beginning equity	<u>15,580</u>	<u>94,229</u>	<u>109,809</u>
11040	Prior period adjustments, equity transfers and correct	<u>-</u>	<u>-</u>	<u>-</u>
11170	Administrative fee equity	<u>5,624</u>	<u>-</u>	<u>5,624</u>
11180	Housing assistance payments equity	<u>\$ 22,925</u>	<u>\$ -</u>	<u>\$ 22,925</u>
11190	Unit months available	1,440	-	1,440
11210	Unit months leased	1,427	-	1,427

## **OTHER SUPPLEMENTAL INFORMATION**

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Other Supplemental Information - Ward One Sewer System  
(Unaudited)  
December 31, 2019

Number of Sewer Customers

Records maintained by the Police Jury indicated the following number of customers were being serviced during the month of December 2019:

Residential	180
Commercial	<u>1</u>
Total customers	<u><u>181</u></u>

Sewer Rates

The sewer rates for the Police Jury Ward No. 1 sewer system are \$22.08 per month for residential and \$23.75 for commercial buildings for the year ended December 31, 2019.

Aged Receivables

The aged receivables as of December 31, 2019 were as follows:

30 days	\$ 1,226
60 days	<u>1,798</u>
	<u><u>\$3,024</u></u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Insurance in Force  
(Unaudited)  
December 31, 2019

Description of Coverage	Expiration Date	Coverage Amounts
Workmen's Compensation:		
LWCC	1/1/2020	\$ 111,306
Commercial property insurance:		
Building - 1204 Chauncey Pitre Road, Ville Platte	3/15/2020	326,000
Police Jury administrative office - 1008 W. LaSalle, Ville Platte	3/15/2020	520,000
Evangeline Parish Library -		
General liability	8/6/2020	1,000,000
Building (3036 Stagg Street, Basile)	8/6/2020	369,467
Building (1111 Walnut Street, Pine Prairie)	8/6/2020	401,698
Building (13951 Veterans Memorial Blvd, Ville Platte)	8/6/2020	153,796
Building (New library - Main Street)	8/6/2020	1,727,544
Building (111 North 1st Street, Chataignier)	8/6/2020	115,500
Business personal property (Ville Platte, Mamou, Chataignier, Basile, and Pine Prairie)	8/6/2020	Various
Fire and extended coverage:		
Evangeline Parish Sheriff's Office (Courthouse Annex 415 W. Cotton):	3/15/2020	671,000
County Extension and USDA, 230 Court St., Ville Platte		
Building	3/15/2020	335,000
Contents	3/15/2020	20,000
Courthouse (200 Court St., Ville Platte) -		
Building	3/15/2020	5,260,000
Contents	3/15/2020	1,000,000
Food stamp office (138 Court St., Ville Platte) -		
Building	3/15/2020	150,000
Health Unit and Library (317 2nd Street, Mamou)		
Buildings	3/15/2020	671,000
Contents	3/15/2020	35,000

(continued)



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Insurance in Force (Continued)  
(Unaudited)  
December 31, 2019

Description of Coverage	Expiration Date	Coverage Amounts
Fire and extended coverage: (continued)		
Health Unit (1010 W. LaSalle, Ville Platte)		
Buildings	3/15/2020	760,000
Contents	3/15/2020	75,000
USDA Building (205 Court Street, Ville Platte)	3/15/2020	500,000
Crooked Creek (1300 Sandy Beach Drive, Ville Platte)		
Lodge #9, #10, #11, Bathroom #1, and #2	3/15/2020	40,000 each
Center Bath House	3/15/2020	50,000
Conference room/Pavilion	3/15/2020	150,000
Front office building	3/15/2020	125,000
Front office contents	3/15/2020	25,000
Surety Bonds:		
Secretary-treasurer	6/13/2020	50,000
Assist. Secretary-treasurer	6/13/2020	50,000
Payroll Clerk	6/13/2020	5,000
A/P Clerks and Permit Clerk	6/13/2020	15,000
President	6/13/2020	50,000
Vice President	6/13/2020	50,000
Registrar of Voters	4/24/2020	5,000
Public Works Director	6/13/2020	50,000
Public officials	6/30/2020	1,000,000
Mamou Health Unit - Office Clerk	5/30/2020	5,000
Mamou Health Unit - Office Manager	5/30/2020	5,000
Crooked Creek - Reservations Clerk (2)	5/30/2020	5,000
Crooked Creek - Park Manager	5/30/2020	5,000
All risk physical damage:		
Police Jury road equipment -	3/15/2020	100,000
Fleet Policy	2/4/2020	100,000

**INTERNAL CONTROL, COMPLIANCE  
AND  
OTHER MATTERS**

# KOLDER, SLAVEN & COMPANY, LLC

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Evangeline Parish Police Jury (Police Jury), as of and for the year ended December 31, 2019, 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 July 24, 2020. The opinion on the Police Jury's Aggregately Discretely Presented Component Units was adverse because the financial statements do not include financial data of the component units of the Police Jury, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as items 2019-001 and 2019-002.

## **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 schedule of current and prior year audit findings and management's 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  
July 24, 2020

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan  
Year Ended December 31, 2019

Part I. Current Year Findings relating to an audit in accordance with *Government Auditing Standards*:

A. Internal Control

There were no internal control findings.

B. Compliance

**2019-001 Collection of Sewer System Charges**

Fiscal Year Finding Initially Occurred: Unknown

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

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

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

EFFECT: Losses could be incurred because of uncollected revenues.

RECOMMENDATION: Efforts should be made to collect delinquent accounts.

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

**2019-002 Compliance with Budget Act**

Fiscal Year Finding Initially Occurred: 2019

CONDITION: The Police Jury did not comply with the requirements of RS 39:1305(E) of the Local Government Budget Act. The amended budget for the Industrial District No. 1 Fund had a deficit fund balance in the amount of \$42,412 for the year ending December 31, 2019.

CRITERIA: Louisiana Revised Statute 39:1305(E) of the Local Government Budget Act states that when preparing the budget, the total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year.

CAUSE: The Police Jury did not use the correct beginning fund balance when preparing the amended budget for the Industrial District No. 1 Fund.

EFFECT: The Industrial District No. 1 Fund amended budget was incorrectly presented with a fund balance surplus to carryforward to the subsequent year.

(continued)

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan  
Year Ended December 31, 2019 (Continued)

RECOMMENDATION: We recommend that the Police Jury ensure that correct beginning fund balances are used in preparing budgets.

MANAGEMENT RESPONSE: The Police Jury will comply with the requirements of RS 39:1305(E) of the Local Government Budget Act. Efforts will be made to ensure that correct beginning fund balances are utilized.

Part II. Prior Year Findings relating to an audit in accordance with *Government Auditing Standards*:

A. Internal Control

**2018-001 Segregation of Duties**

CONDITION: The Police Jury does not have adequate segregation of accounting functions in the area of collecting and recording revenues.

CURRENT STATUS: Resolved.

**2018-002 Financial Reporting**

CONDITION: Management and staff lack the expertise and/or experience in the selection and application of generally accepted accounting principles, as applicable to governmental entities, in the financial statement preparation process.

CURRENT STATUS: Resolved.

B. Compliance

**2018-003 Collection of Sewer System Charges**

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

RECOMMENDATION: Efforts should be made to collect delinquent accounts.

CURRENT STATUS: See finding 2019-001.

**2018-004 Compliance with Budget Act**

CONDITION: The Police Jury did not comply with the requirements of RS 39:1311 the Local Government Budget Act. Actual expenditures exceeded budgeted expenditures by five percent or more in the Industrial District No. 1 Fund.

CURRENT STATUS: Resolved.

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

**Statewide Agreed-Upon Procedures Report**  
**Year Ended December 31, 2019**



# KOLDER, SLAVEN & COMPANY, LLC

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

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

We have performed the procedures enumerated below, which were agreed to by the Evangeline Parish Police Jury (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, 2019 through December 31, 2019. The Police Jury'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.

The procedures and associated findings are as follows:

### *Written Policies and Procedures*

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
  - a) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

*No written policy for disaster recovery/business continuity was noted.*

### *Board or Finance Committee*

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.



- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.
- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

*No exceptions noted in 2 a-c.*

### ***Bank Reconciliations***

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- 3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

*No exceptions noted.*

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

*No exceptions noted.*

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

*No documentation of checks outstanding more than 12 months on one bank account.*

### ***Collections***

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- 4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- 5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

*Employees at two locations share cash drawers.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

- 6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

*Employees at the library branch tested were not bonded.*

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

*One receipt was deposited more than one day after collection.*

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

*No exceptions noted.*

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

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

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.  
*No exceptions noted.*
  - b) At least two employees are involved in processing and approving payments to vendors.  
*No exceptions noted.*
  - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.  
*No exceptions noted.*
  - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.  
*At one location the same person that processes the payment mails the checks.*
10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
- a) Observe that the disbursement matched the related original invoice/billing statement.  
*No exceptions noted.*
  - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.  
*No exceptions noted.*

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

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11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) 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.]]  
*Two exceptions were noted.*
  - b) Observe that finance charges and late fees were not assessed on the selected statements.  
*No exceptions noted.*

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

*Three transactions did not have written documentation of the public purpose.*

#### ***Travel and Travel-Related Expense Reimbursements (excluding card transactions)***

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

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

*One exception was noted.*

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

*No exceptions noted.*

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy.

*No exceptions noted.*

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

*No exceptions noted.*

#### ***Ethics***

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15. Using 5 randomly selected employees/officials, obtain ethics documentation from management, and:

- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

*Three exceptions were noted.*

- b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity’s ethics policy during the fiscal period.

*No signature verification documentation noted.*

***Management's Response:***

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

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 21, 2020