

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Financial Report
Year Ended December 31, 2018

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	16
Statement of revenues, expenses, and changes in net fund position - proprietary funds - enterprise funds	17
Statement of cash flows - proprietary funds - enterprise funds	18-19
Notes to basic financial statements	20-48
 REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedules:	
General Fund	50
Health Unit Maintenance Fund	51
Cemetery Maintenance Fund	52
Road District Maintenance Fund	53
Public Library Maintenance Fund	54
Industrial District No. 1 Fund	55
Schedule of employer's share of net pension liability	56
Schedule of employer contributions	57
Notes to the required supplementary information	58
 OTHER FINANCIAL INFORMATION	
Nonmajor Governmental Funds -	
Combining balance sheet	60
Combining statement of revenues, expenditures, and changes in fund balances	61

(continued)

TABLE OF CONTENTS (continued)

	Page
Nonmajor special revenue funds -	
Combining balance sheet	63-64
Combining statement of revenues, expenditures, and changes in fund balances	65-66
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
Nonmajor enterprise funds -	
Combining statement of net position	74
Combining statement of revenues, expenses, and changes in fund net position	75
Combining statement of cash flows	76-77
 OTHER SUPPLEMENTAL INFORMATION	
Other supplemental information - Ward One Sewer System (unaudited)	79
Schedule of insurance in force (unaudited)	80-81
 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>	83-84
Schedule of current and prior year audit findings and corrective action plan	85-87
 SCHEDULE REQUIRED BY U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, REAL ESTATE ASSESSMENT CENTER (REAC)	
Agreed-upon procedures report	89-90
Attachment to agreed-upon procedures report	91
Financial data schedule - balance sheet	92
Financial data schedule - revenue and expenses	93

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

200 S. Main St. 1234 David Dr. Ste. 203
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

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

* A Professional Accounting Corporation

INDEPENDENT AUDITOR'S REPORT

WWW.KCSRPCAS.COM

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Evangeline Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2018, 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, 2018, 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, 2018, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that budgetary comparison information, schedule of employer's share of net pension liability, and schedule of employer contributions, (pages 50-57), be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The other financial information and other supplemental information (pages 60-81) are presented for purposes of additional analysis and are not a required part of the basic financial statements. The financial data schedules (pages 92-93) are presented for purposes of additional analysis as required by the U.S. Department of Housing and Urban Development and is also not a required part of the basic financial statements.

The other financial information and financial data schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other financial information and financial data schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2019, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 18, 2019

BASIC FINANCIAL STATEMENTS

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Statement of Net Position
December 31, 2018

	Primary Government Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and interest-bearing deposits	\$ 10,139,923	\$ 235,434	\$ 10,375,357
Receivables, net	14,098	8,909	23,007
Due from other governmental units	5,595,136	-	5,595,136
Other assets	14,037	-	14,037
Restricted assets:			
Cash and interest-bearing deposits	-	40,469	40,469
Investments	248,309	-	248,309
Land	857,798	-	857,798
Capital assets, net	44,763,697	1,610,272	46,373,969
Net pension asset	137,826	-	137,826
Total assets	<u>61,770,824</u>	<u>1,895,084</u>	<u>63,665,908</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	<u>632,829</u>	<u>-</u>	<u>632,829</u>
LIABILITIES			
Cash overdraft	6,793	-	6,793
Accounts and other payables	367,746	5,261	373,007
Accrued interest	89,056	-	89,056
Performance bonds payable	332,318	-	332,318
Unearned revenue	216,333	364	216,697
Deposits payable	50	29,279	29,329
Long-term liabilities:			
Portion due within one year -			
Compensated absences payable	1,601	-	1,601
Bonds payable	2,053,000	2,363	2,055,363
Portion due after one year -			
Compensated absences payable	134,858	-	134,858
Bonds payable	21,872,294	49,009,000	21,921,303
Total liabilities	<u>25,074,049</u>	<u>86,276</u>	<u>25,160,325</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	<u>787,090</u>	<u>-</u>	<u>787,090</u>
NET POSITION			
Net investment in capital assets	21,911,049	1,561,263	23,472,312
Restricted for:			
Debt service	175,317	8,827	184,144
Operations and maintenance	11,628,529	-	11,628,529
Purposes of grant	2,380	-	2,380
Capital expenditures	1,198,493	-	1,198,493
Unrestricted	1,626,746	238,718	1,865,464
Total net position	<u>\$ 36,542,514</u>	<u>\$ 1,808,808</u>	<u>\$ 38,351,322</u>

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Statement of Activities
For the Year Ended December 31, 2018

Activities	Program Revenues			Net (Expense) Revenues and Changes in Net Position		
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:						
Governmental activities:						
General government	\$ 2,263,608	\$ 642,750	\$ -	\$ (1,620,858)	\$ -	\$ (1,620,858)
Public safety	1,026,356	-	115,131	(911,225)	-	(911,225)
Public works	7,506,779	84,541	451,394	(6,970,844)	-	(6,970,844)
Health and welfare	598,986	-	-	(598,986)	-	(598,986)
Culture and recreation	1,117,723	186,163	5,229	(926,331)	-	(926,331)
Economic development	471,277	-	-	(471,277)	-	(471,277)
Interest on long-term debt	930,749	-	-	(930,749)	-	(930,749)
Total governmental activities	<u>13,915,478</u>	<u>913,454</u>	<u>571,754</u>	<u>(12,430,270)</u>	<u>-</u>	<u>(12,430,270)</u>
Business-type activities:						
Sewer Systems	217,068	110,520	-	-	(106,548)	(106,548)
Section 8 Housing Program	618,644	-	543,565	-	(75,079)	(75,079)
Total business-type activities	<u>835,712</u>	<u>110,520</u>	<u>543,565</u>	<u>-</u>	<u>(181,627)</u>	<u>(181,627)</u>
Total primary government	<u>\$14,751,190</u>	<u>\$1,023,974</u>	<u>\$1,115,319</u>	<u>(12,430,270)</u>	<u>(181,627)</u>	<u>(12,611,897)</u>
General revenues:						
Taxes -						
Property taxes, levied for general purposes				5,249,290	-	5,249,290
Sales and use taxes, levied for general purposes				3,340,317	-	3,340,317
Grants and contributions not restricted to specific programs -						
Beer taxes				3,151	-	3,151
State revenue sharing				229,272	-	229,272
Parish equalization				1,211,815	-	1,211,815
Other state grants				203,723	-	203,723
Non-employer pension contribution				39,775	-	39,775
Interest and investment earnings				109,764	460	110,224
Miscellaneous				459,647	52,496	512,143
Transfers				(7,319)	7,319	-
Total general revenues				<u>10,839,435</u>	<u>60,275</u>	<u>10,899,710</u>
Change in net position				(1,590,835)	(121,352)	(1,712,187)
Net position - January 1, 2018				<u>38,133,349</u>	<u>1,930,160</u>	<u>40,063,509</u>
Net position - December 31, 2018				<u>\$ 36,542,514</u>	<u>\$ 1,808,808</u>	<u>\$ 38,351,322</u>

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

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

Special Revenue Funds

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

Health Unit Maintenance Fund

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

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.

Enterprise Fund

Sewer System Maintenance Fund

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Balance Sheet
Governmental Funds
December 31, 2018

	General	Health Unit Maintenance	Cemetery Maintenance	Road District Maintenance
ASSETS				
Cash and interest-bearing deposits	\$ 1,153,364	\$ 1,309,219	\$ 1,496,664	\$ 1,886,734
Receivables, net	1,367	-	-	-
Due from other funds	78,394	-	-	-
Due from other governmental units	990,429	493,163	357,265	2,455,957
Other assets	9,037	-	-	-
Restricted assets:				
Investments	-	-	-	-
Total assets	\$ 2,232,591	\$ 1,802,382	\$ 1,853,929	\$ 4,342,691
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Liabilities:				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts, salaries, and other payables	242,252	6,398	48	42,867
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Performance bonds payable	332,318	-	-	-
Deposits payable	50	-	-	-
Total liabilities	574,620	6,398	48	42,867
Deferred inflows of resources:				
Unavailable revenue - property taxes	49,599	33,439	11,447	169,540
Fund balances:				
Restricted -				
Debt service	-	-	-	-
Operations and maintenance	-	1,762,545	1,842,434	4,130,284
Purposes of grant	-	-	-	-
Capital expenditures	-	-	-	-
Assigned -				
Operations and maintenance	-	-	-	-
Unassigned (deficit)	1,608,372	-	-	-
Total fund balances	1,608,372	1,762,545	1,842,434	4,130,284
Total liabilities, deferred inflows of resources and fund balances	\$ 2,232,591	\$ 1,802,382	\$ 1,853,929	\$ 4,342,691

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
\$2,360,778	\$261,132	\$ 54	\$1,199,854	\$ 472,124	\$10,139,923
-	8,167	-	-	4,564	14,098
-	-	-	-	-	78,394
1,196,349	-	-	-	101,973	5,595,136
-	5,000	-	-	-	14,037
-	-	<u>248,281</u>	<u>28</u>	-	<u>248,309</u>
<u>\$3,557,127</u>	<u>\$274,299</u>	<u>\$248,335</u>	<u>\$1,199,882</u>	<u>\$ 578,661</u>	<u>\$16,089,897</u>
\$ -	\$ -	\$ -	\$ -	\$ 6,793	\$ 6,793
19,901	1,786	-	5,961	50,134	369,347
-	216,333	-	-	-	216,333
-	-	-	-	78,394	78,394
-	-	-	-	-	332,318
-	-	-	-	-	50
<u>19,901</u>	<u>218,119</u>	<u>-</u>	<u>5,961</u>	<u>135,321</u>	<u>1,003,235</u>
<u>85,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>349,462</u>
-	-	248,335	-	16,038	264,373
3,451,789	56,180	-	-	385,297	11,628,529
-	-	-	-	2,380	2,380
-	-	-	1,193,921	4,572	1,198,493
-	-	-	-	42,995	42,995
-	-	-	-	(7,942)	1,600,430
<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>\$3,557,127</u>	<u>\$274,299</u>	<u>\$248,335</u>	<u>\$1,199,882</u>	<u>\$ 578,661</u>	<u>\$16,089,897</u>

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2018

Total fund balances for governmental funds at December 31, 2018		\$ 14,737,200
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds. Those assets consist of:		
Land	\$ 857,798	
Buildings and improvements, net of \$6,209,466 accumulated depreciation	7,478,464	
Infrastructure, net of \$17,876,182 accumulated depreciation	35,539,529	
Vehicles, net of \$581,945 accumulated depreciation	49,007	
Equipment, furniture and fixtures, net of \$5,515,833 accumulated depreciation	<u>1,696,697</u>	45,621,495
Revenues that have been deferred are unearned in the governmental funds but are recognized as revenue in the government-wide financial statements		349,462
The deferred outflows of expenditures for the parochial and registrar of voters retirement systems are not available resources, and therefore, are not reported in the funds		632,829
Some liabilities are not due and payable from current financial resources and are, therefore not reported in the funds. These liabilities consist of:		
Bonds, certificates and notes payable	(23,925,294)	
Compensated absences payable	(134,858)	
Accrued interest payable	(89,056)	
Net pension asset (liability)	<u>137,826</u>	(24,011,382)
The deferred inflows of contributions for the parochial and registrar of voters retirement systems are not payable from current expendable resources and, therefore, are not reported in the funds		<u>(787,090)</u>
Net position at December 31, 2018		<u>\$36,542,514</u>

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances-
Governmental Funds
For the Year Ended December 31, 2018

	General	Health Unit Maintenance	Cemetery Maintenance	Road District Maintenance
Revenues:				
Taxes -				
Ad valorem	\$ 809,818	\$ 478,929	\$ 367,794	\$ 2,507,614
Sales	-	-	-	-
Licenses and permits	432,613	-	-	-
Intergovernmental revenues -				
Federal grants	37,886	-	-	-
State funds -				
Parish transportation funds	-	-	-	-
State revenue sharing	40,104	24,576	14,538	115,648
Parish equalization funds	1,211,815	-	-	-
Other	137,080	69,794	-	-
Fees, charges and commissions	47,530	-	-	-
Use of money and property	50,703	3,359	3,849	10,471
Miscellaneous	363,921	1,680	-	61,824
Total revenues	3,131,470	578,338	386,181	2,695,557
Expenditures:				
Current -				
General government:				
Legislative	250,232	-	-	-
Judicial	148,423	-	-	-
Elections	100,130	-	-	-
Finance and administration	610,090	-	-	-
Other	396,561	-	-	-
Public safety	840,634	-	-	-
Public works	-	-	175,628	3,164,642
Health and welfare	-	555,438	-	-
Culture and recreation	-	-	-	-
Economic development and assistance	71,668	-	-	-
Debt service	-	-	-	-
Total expenditures	2,417,738	555,438	175,628	3,164,642
Excess (deficiency) of revenues over expenditures	713,732	22,900	210,553	(469,085)
Other financing sources (uses):				
Transfers in	-	5,180	-	723,169
Transfers out	(791,073)	-	-	(424,099)
Total other financing sources (uses)	(791,073)	5,180	-	299,070
Net change in fund balances	(77,341)	28,080	210,553	(170,015)
Fund balances, beginning	1,685,713	1,734,465	1,631,881	4,300,299
Fund balances, ending	\$ 1,608,372	\$ 1,762,545	\$ 1,842,434	\$ 4,130,284

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

<u>Public Library Maintenance</u>	<u>Industrial District No. 1</u>	<u>2% Sales Tax Revenue Sinking</u>	<u>2% Sales Tax District #1 Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
\$ 1,223,660	\$ -	\$ -	\$ -	\$ -	\$ 5,387,815
-	-	-	3,340,317	-	3,340,317
-	-	-	-	-	432,613
-	-	-	-	39,409	77,295
-	-	-	-	441,067	441,067
34,406	-	-	-	-	229,272
-	-	-	-	-	1,211,815
5,229	-	-	-	48,163	260,266
-	84,541	-	-	348,770	480,841
5,997	11,541	17,129	3,845	2,870	109,764
30,446	-	-	-	1,776	459,647
<u>1,299,738</u>	<u>96,082</u>	<u>17,129</u>	<u>3,344,162</u>	<u>882,055</u>	<u>12,430,712</u>
-	-	-	-	-	250,232
-	-	-	-	700,709	849,132
-	-	-	-	-	100,130
-	-	-	-	-	610,090
-	-	-	-	-	396,561
-	-	-	-	39,409	880,043
-	64,268	-	879,727	713,007	4,997,272
-	-	-	-	-	555,438
1,033,174	-	-	-	192,702	1,225,876
-	7,800	-	-	243,884	323,352
-	-	2,698,219	-	275,594	2,973,813
<u>1,033,174</u>	<u>72,068</u>	<u>2,698,219</u>	<u>879,727</u>	<u>2,165,305</u>	<u>13,161,939</u>
<u>266,564</u>	<u>24,014</u>	<u>(2,681,090)</u>	<u>2,464,435</u>	<u>(1,283,250)</u>	<u>(731,227)</u>
17,472	-	2,698,219	-	948,293	4,392,333
<u>(307,713)</u>	<u>-</u>	<u>-</u>	<u>(2,698,219)</u>	<u>(178,548)</u>	<u>(4,399,652)</u>
<u>(290,241)</u>	<u>-</u>	<u>2,698,219</u>	<u>(2,698,219)</u>	<u>769,745</u>	<u>(7,319)</u>
(23,677)	24,014	17,129	(233,784)	(513,505)	(738,546)
<u>3,475,466</u>	<u>32,166</u>	<u>231,206</u>	<u>1,427,705</u>	<u>956,845</u>	<u>15,475,746</u>
<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>

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2018

Total net change in fund balances for the year ended December 31, 2018 per statement of revenues, expenditures, and changes in fund balances		\$ (738,546)
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on statement of revenues, expenditures and changes in fund balance	\$ 624,650	
Current year disposition of capital assets net of accumulated depreciation	(2,261)	
Depreciation expense	<u>(3,359,437)</u>	(2,737,048)
Governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are amortized in the statement of activities.		
Amortization of bond premium		62,143
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		
Change in unavailable revenues - property taxes	(138,525)	
Non-employer contributions to pension plans	<u>39,775</u>	(98,750)
Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Bond principal retirement		1,973,000
Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Decrease in accrued interest	7,921	
Increase in compensated absences	<u>(12,075)</u>	(4,154)
Pension benefit (expense) not requiring the use of current economic resources and, therefore, not recorded as a fund expenditures		<u>(47,480)</u>
Change in net position for the year ended December 31, 2018 per statement of activities		<u>\$ (1,590,835)</u>

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Statement of Net Position
Proprietary Funds - Enterprise Funds
December 31, 2018

	Sewer System Maintenance Fund	Other Enterprise Funds	Total
Assets:	<u>Fund</u>	<u>Funds</u>	<u>Total</u>
Current assets -			
Cash and interest-bearing deposits	\$ 82,278	\$ 153,156	\$ 235,434
Accounts receivable, net	<u>5,644</u>	<u>3,265</u>	<u>8,909</u>
Total current assets	<u>87,922</u>	<u>156,421</u>	<u>244,343</u>
Noncurrent assets -			
Restricted assets - interest-bearing deposits	15,599	24,870	40,469
Capital assets, net of accumulated depreciation	<u>1,459,899</u>	<u>150,373</u>	<u>1,610,272</u>
Total noncurrent assets	<u>1,475,498</u>	<u>175,243</u>	<u>1,650,741</u>
Total assets	<u>1,563,420</u>	<u>331,664</u>	<u>1,895,084</u>
Liabilities:			
Current liabilities -			
Accounts payable	1,766	3,495	5,261
Unearned revenue	268	96	364
Revenue bonds payable	-	2,363	2,363
Payable from restricted assets -			
Sewer deposits payable	<u>15,599</u>	<u>13,680</u>	<u>29,279</u>
Total current liabilities	17,633	19,634	37,267
Noncurrent liabilities -			
Revenue bonds payable	<u>-</u>	<u>49,009</u>	<u>49,009</u>
Total liabilities	<u>17,633</u>	<u>68,643</u>	<u>86,276</u>
NET POSITION			
Net investment in capital assets	1,459,899	101,364	1,561,263
Restricted for debt service	-	8,827	8,827
Unrestricted	<u>85,888</u>	<u>152,830</u>	<u>238,718</u>
Total net position	<u>\$1,545,787</u>	<u>\$263,021</u>	<u>\$1,808,808</u>

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2018

	Sewer System Maintenance Fund	Other Enterprise Funds	Total
Operating revenue:			
Charges for services -			
Sewerage sales	\$ 63,303	\$ 45,933	\$ 109,236
Penalties	887	397	1,284
Miscellaneous	25	52,471	52,496
Federal grants	-	543,565	543,565
Total operating revenues	64,215	642,366	706,581
Operating expenses	150,451	682,500	832,951
Operating loss	(86,236)	(40,134)	(126,370)
Nonoperating revenues (expenses):			
Interest income	178	282	460
Interest expense	-	(2,761)	(2,761)
Total nonoperating revenues (expenses)	178	(2,479)	(2,301)
Loss before transfers	(86,058)	(42,613)	(128,671)
Transfers in	7,319	-	7,319
Change in net position	(78,739)	(42,613)	(121,352)
Net position, beginning	1,624,526	305,634	1,930,160
Net position, ending	\$1,545,787	\$263,021	\$1,808,808

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Statement of Cash Flows
Proprietary Funds - Enterprise Funds
For the Year Ended December 31, 2018

	Sewer System Maintenance Fund	Other Enterprise Funds	Total
Cash flows from operating activities:			
Receipts from customers	\$ 62,621	\$ 46,330	\$ 108,951
Operating subsidy received	-	543,565	543,565
Payments to suppliers and employees	(54,603)	(167,254)	(221,857)
Payment to landlords	-	(478,412)	(478,412)
Other receipts	25	52,471	52,496
Net cash provided (used) by operating activities	8,043	(3,300)	4,743
Cash flows from noncapital financing activities:			
Net change in sewer deposits	985	(295)	690
Transfers from other funds	7,319	-	7,319
Net cash provided (used) by noncapital financing activities	8,304	(295)	8,009
Cash flows from capital and related financing activities:			
Principal paid on revenue bonds payable	-	(2,254)	(2,254)
Interest and fiscal charges paid on revenue bonds	-	(2,761)	(2,761)
Net cash provided (used) by capital and related financing activities	-	(5,015)	(5,015)
Cash flows from investing activities:			
Interest on investments	178	282	460
Net increase (decrease) in cash and cash equivalents	16,525	(8,328)	8,197
Cash and cash equivalents, beginning	81,352	186,354	267,706
Cash and cash equivalents, ending	\$ 97,877	\$ 178,026	\$ 275,903

(continued)

EVANGELINE PARISH POLICE JURY
Ville Plate, Louisiana

Statement of Cash Flows
Proprietary Funds - Enterprise Funds (Continued)
For the Year Ended December 31, 2018

	Sewer System Maintenance Fund	Other Enterprise Funds	Total
Reconciliation of operating loss to net cash provided by operating activities:			
Operating loss	\$ (86,236)	\$ (40,134)	\$ (126,370)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:			
Depreciation	98,117	27,340	125,457
Pension expense	-	418	418
(Increase) decrease in receivables	(1,569)	10,039	8,470
Decrease in accounts payable	(1,859)	(671)	(2,530)
Decrease in unearned revenue	(410)	(292)	(702)
Net cash provided (used) by operating activities	\$ 8,043	\$ (3,300)	\$ 4,743
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	\$ 66,739	\$ 161,447	\$ 228,186
Interest-bearing deposits - restricted	14,613	24,907	39,520
Total cash and cash equivalents, beginning of period	81,352	186,354	267,706
Cash and cash equivalents, end of period -			
Interest-bearing deposits - unrestricted	82,278	153,156	235,434
Interest-bearing deposits - restricted	15,599	24,870	40,469
Total cash and cash equivalents, end of period	97,877	178,026	275,903
Net increase (decrease)	\$ 16,525	\$ (8,328)	\$ 8,197

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

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

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

A. Financial Reporting Entity

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

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

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

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

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

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

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

Related Organizations

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

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

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

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

Fund Financial Statements

The accounts of the Police Jury are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

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

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

The major funds of the Police Jury are described below:

Governmental Funds -

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

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

Cemetery Maintenance Fund is 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.

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

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

In addition, the Police Jury reports the following:

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

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

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Proprietary Funds -

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

C. Measurement Focus/Basis of Accounting

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

Measurement Focus

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

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

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

Basis of Accounting

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

Program Revenues

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

Use of Restricted Resources

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

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

Cash, interest-bearing deposits, and investments

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Police Jury. For the purpose of the proprietary fund Statement of Cash Flows, "cash and cash equivalents" include all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of three months or less.

Under state law, the Police Jury may invest in United States bonds, treasury notes and bills, and government backed agency securities. The Police Jury's investments are in the form of a money market fund invested in a U.S. Treasury and government securities account. This money market fund is valued at fair value.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Interfund receivables and payables

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

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities consist of ad valorem taxes receivable. Ad valorem taxes are reported net of an allowance for uncollectible taxes. There was no allowance for uncollectible taxes necessary at December 31, 2018. Business-type activities report customer’s utility service receivables as their major receivables. Uncollectible utility service receivables are recognized as bad debts at the time written off.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available. Donated assets are recorded as capital assets at their 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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

Restricted Assets

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

Long-term debt

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

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

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

Compensated Absences

Employees of the Police Jury earn annual leave at the rate of 128-168 hours each year, depending upon their length of service. Unused annual leave may be carried forward from year to year not to exceed 40 hours. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay.

Full-time employees of the Police Jury earn 40-80 hours of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year without limitation for employees hired before July of 2016. The carry forward is capped at 720 hours for employees hired after June of 2016. Upon termination, unused sick leave is forfeited.

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

At December 31, 2018, employees of the Police Jury have accumulated and vested \$136,459 of employee annual leave benefits payable.

Deferred Outflows of Resources and Deferred Inflows of Resources

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

Equity Classifications

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

- a. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position – consists of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances of the governmental funds are classified as follows.

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

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

E. Revenues, Expenditures, and Expenses

Operating Revenues and Expenses

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

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities. In the fund financial statements, expenditures are classified as follows:

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

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

EVANGELINE PARISH POLICE JURY
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, 2018, the Police Jury had cash and interest-bearing deposits (book balances) totaling \$10,415,826 as follows:

Demand deposits	\$ 9,081,674
Time and savings deposits	<u>1,334,152</u>
Total	<u>\$10,415,826</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Police Jury's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2018 were secured as follows:

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Bank balances	<u>\$ 10,597,138</u>
Federal deposit insurance	1,314,274
Pledged securities	<u>9,282,864</u>
Total	<u>\$ 10,597,138</u>

Deposits in the amount of \$9,282,864 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in Police Jury's name. The Police Jury does not have a policy for custodial credit risk.

(3) Investments

As of December 31, 2018, the Police Jury had investments in money market mutual funds in the amount of \$248,309, which represents 100% of the Police Jury's investments as of this date. They are being held as a temporary account for the construction of road improvement projects in the parish and a sinking fund for the applicable debt. These investments mature in less than one year at \$248,309 and are recorded at fair value. Fair value was determined by obtaining "quoted" year-end market prices. The investments are rated AAA by Standard and Poor's. Accordingly, there is no interest rate risk or credit risk associated with these investments.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Police Jury will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The investments are in the name of the Police Jury. Accordingly, the Police Jury had no custodial credit risk related to investments at December 31, 2018. The Police Jury does not have a policy for custodial credit risk.

(4) Restricted Assets

Restricted assets consisted of the following at December 31, 2018:

	Governmental Activities	Business-Type Activities	Total
2% Sales Tax Construction account	\$ 28	\$ -	\$ 28
2% Sales Tax Sinking account	248,281	-	248,281
Revenue bond reserve account	-	5,016	5,016
Revenue bond contingency account	-	6,174	6,174
Sewer deposits	-	29,279	29,279
Total restricted assets	<u>\$ 248,309</u>	<u>\$ 40,469</u>	<u>\$ 288,778</u>

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(5) Receivables

Receivables at December 31, 2018 consist of the following:

Fund	Governmental Activities	Business-Type Activities	Total
Accounts receivable	\$ 12,731	\$ 8,909	\$ 21,640
Franchise fees	1,367	-	1,367
Totals	\$ 14,098	\$ 8,909	\$ 23,007

(6) Due from Other Governmental Units

Amounts due from other governmental units at December 31, 2018 consisted of the following:

Governmental Activities:

Louisiana Department of the Treasury - general and timber severance	\$ 157,264
Ville Platte City Court - fines	909
Evangeline Parish Sheriff/District Attorney- fines and court costs	4,049
Office for Children and Family Services - hearing fees	8,966
Evangeline Parish Sheriff - ad valorem tax and state revenue sharing	5,293,616
Louisiana Department of the Treasury - WIC program	13,815
La. Department of Homeland Security and Emergency Preparedness - grants	79,078
Louisiana Department of the Treasury - parish transportation funds	37,439
Total	\$ 5,595,136

(7) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in October and are billed to taxpayers in December. Billed taxes become delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Evangeline Parish and are collected by the Sheriff. For the year ended December 31, 2018, taxes of 82.96 mills were levied as follows:

Parish wide taxes:			Cemetery District taxes:		
Parish tax	3.66	mills	Cemetery District No. 1	1.95	mills
Parish tax	1.83	mills	Cemetery District No. 2	0.91	mills
Health unit	2.00	mills	Cemetery District No. 3	1.12	mills
Library	5.11	mills	Cemetery District No. 4	2.00	mills
Road District taxes:			Cemetery District No. 5	1.97	mills
Road District No. 1	5.26	mills	Cemetery District No. 6	1.12	mills
Road District No. 2	15.28	mills	Cemetery District No. 7	0.90	mills
Road District No. 3	10.30	mills			
Road District No. 4	14.63	mills	Total millage	82.96	
Road District No. 5	14.92	mills			

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Total taxes levied were \$5,447,435. Taxes receivable at December 31, 2018 were \$5,293,616. There was no allowance necessary at December 31, 2018.

(8) Capital Assets

Capital asset activity for the year ended December 31, 2018 was as follows:

	Balance 1/1/2018	Additions	Deletions	Balance 12/31/2018
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 857,798	\$ -	\$ -	\$ 857,798
Other capital assets:				
Buildings and improvements	13,444,046	243,884	-	13,687,930
Infrastructure	53,415,711	-	-	53,415,711
Vehicles	629,562	36,320	34,930	630,952
Equipment, furniture and fixtures	6,905,084	344,446	37,000	7,212,530
Totals	<u>75,252,201</u>	<u>624,650</u>	<u>71,930</u>	<u>75,804,921</u>
Less accumulated depreciation				
Buildings and improvements	5,893,444	316,022	-	6,209,466
Infrastructure	15,210,765	2,665,417	-	17,876,182
Vehicles	600,795	13,819	32,669	581,945
Equipment, furniture and fixtures	5,188,654	364,179	37,000	5,515,833
Total accumulated depreciation	<u>26,893,658</u>	<u>3,359,437</u>	<u>69,669</u>	<u>30,183,426</u>
Governmental activities, capital assets, net	<u>\$48,358,543</u>	<u>\$(2,734,787)</u>	<u>\$ 2,261</u>	<u>\$45,621,495</u>
Business-type activities:				
Sewer system	\$ 3,090,319	\$ -	\$ -	\$ 3,090,319
Equipment, furniture and fixtures	19,770	-	-	19,770
Totals	3,110,089	-	-	3,110,089
Less accumulated depreciation	1,374,360	125,457	-	1,499,817
Business-type activities, capital assets, net	<u>\$ 1,735,729</u>	<u>\$(125,457)</u>	<u>\$ -</u>	<u>\$ 1,610,272</u>

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Depreciation expense was charged to governmental activities as follows:

General government	\$ 30,159
Public safety	146,150
Public works	2,869,490
Health and welfare	38,948
Economic development	147,925
Culture and recreation	<u>126,765</u>
Total depreciation expense	<u>\$3,359,437</u>

(9) Unearned Revenue

Unearned revenue in the governmental activities at December 31, 2018 consists of rent revenue received in advance in the amount of \$216,333.

Unearned revenue in the business-type activities at December 31, 2018 consists of prepayments for customer's utility accounts in the amount of \$364.

(10) Changes in Long-Term Liabilities

The following is a summary of the long-term liability transactions for the year ended December 31, 2018:

	Balance 1/1/2018	Additions	Deletions	Balance 12/31/2018	Amount due in one year
Governmental activities:					
General obligation					
bonds and certificates	\$25,339,000	\$ -	\$1,973,000	\$23,366,000	\$2,053,000
Premium	<u>621,437</u>	<u>-</u>	<u>62,143</u>	<u>559,294</u>	<u>-</u>
Total bonds payable	25,960,437	-	2,035,143	23,925,294	2,053,000
Compensated absences	<u>123,462</u>	<u>12,997</u>	<u>-</u>	<u>136,459</u>	<u>1,601</u>
Total governmental activities	<u>\$26,083,899</u>	<u>\$12,997</u>	<u>\$2,035,143</u>	<u>\$24,061,753</u>	<u>\$2,054,601</u>
Business-type activities:					
Revenue bond	<u>\$ 53,626</u>	<u>\$ -</u>	<u>\$ 2,254</u>	<u>\$ 51,372</u>	<u>\$ 2,363</u>

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

General obligation bonds payable at December 31, 2018, consists of the following:

<p>\$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 \$143,000 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.</p>	\$ 446,000
<p>\$28,620,000 Sales Tax Revenue Bonds Series 2013, dated December 17, 2013, for the purpose of constructing, improving and resurfacing public roads within the boundaries of Road and Drainage Sales Tax District No. 1 of the Parish, due in annual installments of \$1,820,000 to \$2,590,000 through December 1, 2028 at an interest rate of 4.00% to 4.125%, secured by an irrevocable pledge and dedication of the avails or proceeds of the 2% sales and use tax.</p>	21,900,000
<p>\$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 \$90,000 to \$100,000 through September 1, 2028, interest at 2.35% to 3.9%, secured by an irrevocable pledge and dedication of the funds to be derived from the levy and collection of a special property tax of 5.11 mills.</p>	<u>1,020,000</u>
	<u>\$23,366,000</u>

Revenue bonds at December 31, 2018 are comprised of the following issue:

<p>\$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.</p>	<u>\$ 51,372</u>
--	------------------

The bonds and certificates of indebtedness are due as follows:

Year ending December 31,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2019	\$ 2,053,000	\$ 922,123	\$ 2,363	\$ 2,647
2020	2,159,000	842,472	2,490	2,520
2021	2,259,000	739,763	2,624	2,386
2022	2,170,000	654,219	2,765	2,245
2023	2,235,000	586,331	2,914	2,096
2024-2028	12,490,000	1,560,881	17,096	7,953
2029-2032	-	-	21,120	2,836
	\$23,366,000	\$5,305,789	\$51,372	\$22,683

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, (2018 collections \$3,340,317) 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. The system's pension schedules including the plan's fiduciary net position are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Interest income is recognized when earned.

Parochial Employees Retirement System of Louisiana -

Eligibility and Benefits:

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

EVANGELINE PARISH POLICE JURY
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, 2018, members contributed 9.5% of their annual covered salary and the Police Jury contributed 11.5%. According to state statute, the PERSLA also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The PERSLA also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Contributions from non-employer contributing entities were \$25,398. Contributions to the pension plan from the Police Jury were \$275,430 for the year ended December 31, 2018.

Net Pension Liability/Asset:

At December 31, 2018, the Police Jury reported a net pension asset of \$253,573 for its proportionate share of the net pension liability/asset. The net pension liability/asset was measured as of December 31, 2017 and the total pension liability/asset 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/asset 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, 2017, the Police Jury's proportion was 0.341629%, which was an increase of 0.003173% from its proportion measured as of December 31, 2016. Detailed information about the pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Police Jury's net pension liability is available in the separately issued plan financial reports at <http://www.persla.org>.

Payables to the System:

The Police Jury's payable to the System at December 31, 2018 was \$140,492 which was the legally required contribution owed for the 4th quarter of the 2018 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, 2017 are as follows:

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Valuation Date	December 31, 2017
Date of experience study on which significant assumptions are based	1/1/2010 - 12/31/2014
Actuarial Cost Method	Entry Age Normal
Expected Remaining Service Lives	4 years
Investment Rate of Return	6.75%, net of investment expense
Inflation Rate	2.50%
Mortality	RP-2000 Employee Sex Distinct Table was selected for employees. RP-2000 Healthy Annuitant Sex Distinct Tables were selected for annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.
Projected Salary Increases	5.25% (2.75% Merit/2.50% Inflation)
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the PERSLA and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

Cost-of-Living Increases:

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

Discount Rate:

The discount rate used to measure the total pension liability was 6.75% 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 7.62% for the year ended December 31, 2017. 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, 2017 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.24%
Equity	52%	3.57%
Alternatives	11%	0.69%
Real assets	2%	0.12%
	100%	5.62%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.62%

Sensitivity to Changes in the Discount Rate:

The following presents the employer's proportionate share of the net pension liability (asset) for Plan A calculated using the discount rate of 6.75%, 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 (5.75%) or one percentage-point higher (7.75%) than the current rate:

	1.0% Decrease 5.75%	Current Discount Rate 6.75%	1.0% Increase 7.75%
Employer's proportionate share of the net pension liability (asset)	<u>\$1,250,207</u>	<u>\$(253,573)</u>	<u>\$(1,592,589)</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, 2018, the Police Jury recognized \$304,707 in pension expense.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

At December 31, 2018, 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	\$ -	\$ 164,144
Change of assumptions	320,047	-
Net difference between projected and actual earnings on pension plan investments	-	585,827
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	1,024	17,580
Employer contributions subsequent to the measurement date	275,430	-
Total	\$ 596,501	\$ 767,551

Deferred outflows of resources of \$275,430 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, 2019. 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			
2019			\$ 28,369
2020			(43,572)
2021			(199,087)
2022			(232,190)
			\$ (446,480)

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 the employee contribution rate was 7.00% for 2018. 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 \$14,377. Contributions to the pension plan from the Police Jury were \$11,728 for the year ended December 31, 2018.

Net Pension Liability:

At December 31, 2018, the Police Jury reported a liability of \$115,747 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 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 June 30, 2018, the Police Jury's proportion was 0.490366%, which was an increase of 0.00091% from its proportion measured as of June 30, 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.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, 2018 are as follows:

Valuation Date	June 30, 2018
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 Combined 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.

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, 2018.

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, 2018 were as follows:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Domestic Equities	40%	7.50%	3.00%
International Equities	20%	8.50%	1.70%
Domestic Fixed Income	13%	2.50%	0.31%
International Fixed Income	10%	3.50%	0.35%
Alternative Investments	10%	6.33%	0.63%
Real Estate	8%	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, 2018.

	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>\$177,521</u>	<u>\$115,747</u>	<u>\$62,758</u>

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2018, the Police Jury recognized \$30,349 in pension expense.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ -	\$ 17,661
Change of assumptions	18,960	1,740
Net difference between projected and actual earnings on pension plan investments	6,953	-
Change in proportion and differences between employer contributions and proportionate share of contributions	4,505	138
Employer contributions subsequent to the measurement date	5,910	-
Total	\$ 36,328	\$ 19,539

Deferred outflows of resources of \$5,910 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, 2019. 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			
2019			\$ 9,599
2020			2,447
2021			(3,096)
2022			1,929
			\$ 10,879

(13) Criminal Court Fund

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year-end be transferred to the parish General Fund. The General Fund subsidized the Criminal Court Fund during the year ended December 31, 2018 by transferring \$491,496 to the Criminal Court Fund in order to pay the costs necessary to operate the Court.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(14) Compensation of Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 2018, follows:

Bryan Vidrine - Juror	\$ 14,400
Eric Soileau - Juror	14,400
Lamar Johnson - Juror	14,400
Rocky Rider - Juror	14,400
Ryan Ardoin - Vice-President	14,446
Ryan Williams - President	15,554
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.

(15) Deficit Fund Balance

The Crooked Creek Recreation Fund reflected a deficit fund balance of \$7,942 at December 31, 2018. It is anticipated that the deficit will be funded by excess revenues in subsequent periods.

(16) Interfund Transactions

A. A summary of interfund receivables and payables at December 31, 2018 follows:

	Interfund Receivables	Interfund Payables
Major governmental funds:		
General Fund	\$ 78,394	\$ -
Special Grant Fund	-	78,394
Total major governmental funds	\$ 78,394	\$ 78,394

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

B. Transfers consisted of the following at December 31, 2018:

	Transfers In	Transfers Out
Major funds:		
General Fund	\$ -	\$ 791,073
Health Unit Maintenance	5,180	-
Road District Maintenance	723,169	424,099
Public Library Maintenance	17,472	307,713
2% Sales Tax District Debt Service	2,698,219	-
2% Sales Tax Capital Projects	-	2,698,219
Total major governmental funds	3,444,040	4,221,104
Proprietary funds:		
Sewer System Maintenance	7,319	-
Nonmajor funds	948,293	178,548
Total	\$4,399,652	\$4,399,652

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

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

Purpose	Amount
Salary	\$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	829
	\$93,394

(18) Litigation and Claims

There is no litigation pending against the Police Jury at December 31, 2018.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(19) Fair Value Measurements

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

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

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

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

The fair value of the Police Jury's investments at December 31, 2018 is \$248,309 and is considered to be a Level 1 input.

(20) Federal Compliance Contingencies

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

(21) Risk Management

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(22) Tax Abatements

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

A lease agreement between the Industrial Development Board and Pine Prairie Energy Center, LLC, in connection with, the issuance of the \$50,000,000 Industrial Development Revenue Bonds, allowed for the exemption of ad valorem taxes. This agreement, which was approved by the Evangeline Parish Police Jury, is for the inducement of economic development in Evangeline Parish. The tax exemption will continue for the term of the lease. For the year ended December 31, 2018 the Police Jury abated ad valorem tax in the amount of \$606,191.

The Industrial Ad Valorem Tax Exemption Program (ITEP) provided through the Louisiana Department of Economic Development, (authorized pursuant to Article VII, Part II, Section 21(F) of the Louisiana Constitution of 1974) authorizes the abatement of ad valorem taxes for a period of up to ten years on capital improvements and equipment related to manufacturing. The Police Jury abated ad valorem taxes from entities in the parish through the ITEP in the amount of \$246,027 for the year ended December 31, 2018.

**REQUIRED
SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana
General Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2018

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Taxes - ad valorem	\$ 864,000	\$ 865,366	\$ 809,818	\$ (55,548)
Licenses and permits	482,400	425,503	432,613	7,110
Intergovernmental revenues -				
Federal grants	24,163	37,886	37,886	-
State funds -				
State revenue sharing	13,500	40,468	40,104	(364)
Parish equalization funds	1,137,000	1,323,266	1,211,815	(111,451)
Other	151,500	138,186	137,080	(1,106)
Fees, charges and commissions	30,100	36,686	47,530	10,844
Use of money and property	48,283	50,470	50,703	233
Miscellaneous	335,782	373,997	363,921	(10,076)
Total revenues	<u>3,086,728</u>	<u>3,291,828</u>	<u>3,131,470</u>	<u>(160,358)</u>
Expenditures:				
Current -				
General government:				
Legislative	252,893	252,530	250,232	2,298
Judicial	140,935	132,857	148,423	(15,566)
Elections	128,957	99,470	100,130	(660)
Finance and administration	620,427	569,726	610,090	(40,364)
Other	379,874	375,436	396,561	(21,125)
Public safety	666,403	821,726	840,634	(18,908)
Economic development and assistance	64,357	71,781	71,668	113
Total expenditures	<u>2,253,846</u>	<u>2,323,526</u>	<u>2,417,738</u>	<u>(94,212)</u>
Excess of revenues over expenditures	832,882	968,302	713,732	(254,570)
Other financing uses:				
Transfers out	(629,150)	(770,126)	(791,073)	(20,947)
Net change in fund balance	203,732	198,176	(77,341)	(275,517)
Fund balance, beginning	<u>1,685,713</u>	<u>1,685,713</u>	<u>1,685,713</u>	<u>-</u>
Fund balance, ending	<u>\$1,889,445</u>	<u>\$1,883,889</u>	<u>\$1,608,372</u>	<u>\$(275,517)</u>

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

Budgetary Comparison Schedule
 For the Year Ended December 31, 2018

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - ad valorem	\$ 488,000	\$ 480,539	\$ 478,929	\$(1,610)
Intergovernmental revenues -				
State funds -				
State revenue sharing	31,000	24,832	24,576	(256)
Other	54,000	70,329	69,794	(535)
Use of money and property	2,780	3,183	3,359	176
Miscellaneous	1,600	1,710	1,680	(30)
Total revenues	<u>577,380</u>	<u>580,593</u>	<u>578,338</u>	<u>(2,255)</u>
Expenditures:				
Current -				
Health and welfare	<u>550,408</u>	<u>549,053</u>	<u>555,438</u>	<u>(6,385)</u>
Excess of revenues over expenditures	26,972	31,540	22,900	(8,640)
Other financing sources:				
Transfers in	<u>-</u>	<u>-</u>	<u>5,180</u>	<u>5,180</u>
Net change in fund balance	26,972	31,540	28,080	(3,460)
Fund balance, beginning	<u>1,734,465</u>	<u>1,734,465</u>	<u>1,734,465</u>	<u>-</u>
Fund balance, ending	<u>\$1,761,437</u>	<u>\$1,766,005</u>	<u>\$1,762,545</u>	<u>\$(3,460)</u>

EVANGELINE PARISH POLICE JURY
 Ville Platte, Louisiana
 Cemetery Maintenance Fund

Budgetary Comparison Schedule
 For the Year Ended December 31, 2018

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Taxes - ad valorem	\$ 348,400	\$ 384,444	\$ 367,794	\$(16,650)
Intergovernmental revenues -				
State funds -				
State revenue sharing	16,600	14,653	14,538	(115)
Use of money and property	3,188	3,429	3,849	420
Total revenues	368,188	402,526	386,181	(16,345)
Expenditures:				
Current -				
Public works	192,572	169,340	175,628	(6,288)
Excess of revenues over expenditures	175,616	233,186	210,553	(22,633)
Fund balance, beginning	1,631,881	1,631,881	1,631,881	-
Fund balance, ending	\$ 1,807,497	\$ 1,865,067	\$ 1,842,434	\$(22,633)

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

Budgetary Comparison Schedule
 For the Year Ended December 31, 2018

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Taxes - ad valorem	\$2,525,002	\$ 2,425,859	\$2,507,614	\$ 81,755
Intergovernmental revenues - State funds -				
State revenue sharing	135,001	113,869	115,648	1,779
Use of money and property	5,308	6,013	10,471	4,458
Miscellaneous	19,900	60,538	61,824	1,286
Total revenues	2,685,211	2,606,279	2,695,557	89,278
Expenditures:				
Current -				
Public works	2,091,781	3,141,618	3,164,642	(23,024)
Excess (deficiency) of revenues over expenditures	593,430	(535,339)	(469,085)	66,254
Other financing sources (uses):				
Transfers in	443,245	723,157	723,169	12
Transfers out	(385,153)	(400,743)	(424,099)	(23,356)
Total other financing sources (uses)	58,092	322,414	299,070	(23,344)
Net change in fund balance	651,522	(212,925)	(170,015)	42,910
Fund balance, beginning	4,300,299	4,300,299	4,300,299	-
Fund balance, ending	\$4,951,821	\$ 4,087,374	\$4,130,284	\$ 42,910

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

Budgetary Comparison Schedule
 For the Year Ended December 31, 2018

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - ad valorem	\$1,167,197	\$1,227,811	\$1,223,660	\$ (4,151)
Intergovernmental revenues -				
State funds -				
State revenue sharing	25,000	34,765	34,406	(359)
Other	2,500	5,229	5,229	-
Use of money and property	4,050	4,897	5,997	1,100
Miscellaneous	28,050	27,983	30,446	2,463
Total revenues	<u>1,226,797</u>	<u>1,300,685</u>	<u>1,299,738</u>	<u>(947)</u>
Expenditures:				
Current -				
Culture and recreation	<u>1,141,956</u>	<u>1,104,523</u>	<u>1,033,174</u>	<u>71,349</u>
Excess of revenues over expenditures	<u>84,841</u>	<u>196,162</u>	<u>266,564</u>	<u>70,402</u>
Other financing sources (uses):				
Transfers in	-	17,472	17,472	-
Transfers out	<u>(121,330)</u>	<u>(306,133)</u>	<u>(307,713)</u>	<u>(1,580)</u>
Total other financing sources (uses)	<u>(121,330)</u>	<u>(288,661)</u>	<u>(290,241)</u>	<u>(1,580)</u>
Net change in fund balance	(36,489)	(92,499)	(23,677)	68,822
Fund balance, beginning	<u>3,475,466</u>	<u>3,475,466</u>	<u>3,475,466</u>	<u>-</u>
Fund balance, ending	<u>\$3,438,977</u>	<u>\$3,382,967</u>	<u>\$3,451,789</u>	<u>\$ 68,822</u>

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

Budgetary Comparison Schedule
 For the Year Ended December 31, 2018

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees, charges and commissions	\$ 104,200	\$ 94,686	\$ 84,541	\$(10,145)
Use of money and property	380	507	11,541	11,034
Total revenues	<u>104,580</u>	<u>95,193</u>	<u>96,082</u>	<u>889</u>
Expenditures:				
Current -				
Public works	29,582	60,556	64,268	(3,712)
Economic development and assistance	-	7,800	7,800	-
Total expenditures	<u>29,582</u>	<u>68,356</u>	<u>72,068</u>	<u>(3,712)</u>
Excess of revenues over expenditures	74,998	26,837	24,014	(2,823)
Fund balance, beginning	<u>32,166</u>	<u>32,166</u>	<u>32,166</u>	<u>-</u>
Fund balance, ending	<u>\$ 107,164</u>	<u>\$ 59,003</u>	<u>\$ 56,180</u>	<u>\$ (2,823)</u>

Evangeline Parish Police Jury
Ville Platte, Louisiana

Schedule of Employer's Share of Net Pension Liability
For the Year Ended December 31, 2018

Year ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<i>Parochial Employees Retirement System</i>					
2018	0.341629%	\$ (253,573)	\$ 2,034,558	12.5%	101.98%
2017	0.338456%	\$ 697,055	\$ 1,948,014	35.8%	94.15%
2016	0.396611%	\$ 1,043,994	\$ 2,205,406	47.3%	92.23%
2015	0.353762%	\$ 96,721	\$ 1,916,939	5.0%	99.15%
<i>Registrar of Voters Retirement System</i>					
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%

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

Evangeline Parish Police Jury
Ville Platte, Louisiana

Schedule of Employer Contributions
For the Year Ended December 31, 2018

<u>Year ended December 31,</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as a % of Covered Payroll</u>
<i>Parochial Employees Retirement System</i>					
2018	\$ 275,430	\$ 275,430	\$ -	\$ 2,395,041	11.50%
2017	\$ 254,320	\$ 254,320	\$ -	\$ 2,034,558	12.50%
2016	\$ 253,242	\$ 253,242	\$ -	\$ 1,948,014	13.00%
2015	\$ 319,784	\$ 319,784	\$ -	\$ 2,205,406	14.50%
<i>Registrar of Voters Retirement System</i>					
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.

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

(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:

General Fund	\$ 94,212
Health Unit Maintenance	6,385
Cemetery Maintenance	6,288
Road District Maintenance	23,024
Industrial District No.1	3,712

(3) Retirement Systems

A. Parochial Employees Retirement System of Louisiana:

1. Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2018.
2. Change of assumptions – The discount rate decreased from 7.0% to 6.75% since the previous valuation.

B. Registrar of Voters Retirement System of Louisiana:

1. Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2018.
2. Change of assumptions – The discount rate decreased from 6.75% to 6.50% since the previous valuation.

OTHER FINANCIAL INFORMATION

EVANGELINE PARISH POLICE JURY
 Ville Platte, Louisiana
 Nonmajor Governmental Funds

Combining Balance Sheet
 December 31, 2018

	Special Revenue	Debt Service	Capital Projects	Totals
ASSETS				
Cash and interest bearing deposits	\$ 413,083	\$ 16,038	\$ 43,003	\$ 472,124
Receivables	-	-	4,564	4,564
Due from other governmental units	<u>101,973</u>	<u>-</u>	<u>-</u>	<u>101,973</u>
Total assets	<u>\$ 515,056</u>	<u>\$ 16,038</u>	<u>\$ 47,567</u>	<u>\$ 578,661</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	\$ 6,793	\$ -	\$ -	\$ 6,793
Accounts payable	50,134	-	-	50,134
Due to other funds	<u>78,394</u>	<u>-</u>	<u>-</u>	<u>78,394</u>
Total liabilities	<u>135,321</u>	<u>-</u>	<u>-</u>	<u>135,321</u>
Fund balances:				
Restricted -				
Debt service	-	16,038	-	16,038
Operations and maintenance	385,297	-	-	385,297
Purposes of grant	2,380	-	-	2,380
Capital expenditures	-	-	4,572	4,572
Assigned -				
Operations and maintenance	-	-	42,995	42,995
Unassigned (deficit)	<u>(7,942)</u>	<u>-</u>	<u>-</u>	<u>(7,942)</u>
Total fund balances	<u>379,735</u>	<u>16,038</u>	<u>47,567</u>	<u>443,340</u>
Total liabilities and fund balances	<u>\$ 515,056</u>	<u>\$ 16,038</u>	<u>\$ 47,567</u>	<u>\$ 578,661</u>

EVANGELINE PARISH POLICE JURY
 Ville Platte, Louisiana
 Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 2018

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals</u>
Revenues:				
Intergovernmental revenues -				
Federal grants	\$ 39,409	\$ -	\$ -	\$ 39,409
State funds:				
Parish transportation funds	441,067	-	-	441,067
Other	48,163	-	-	48,163
Fees, charges and commissions	348,770	-	-	348,770
Use of money and property	2,463	180	227	2,870
Other revenues	1,776	-	-	1,776
Total revenues	<u>881,648</u>	<u>180</u>	<u>227</u>	<u>882,055</u>
Expenditures:				
Current -				
General government:				
Judicial	700,709	-	-	700,709
Public safety	39,409	-	-	39,409
Public works	713,007	-	-	713,007
Culture and recreation	192,702	-	-	192,702
Capital outlay	-	-	243,884	243,884
Debt service	-	275,594	-	275,594
Total expenditures	<u>1,645,827</u>	<u>275,594</u>	<u>243,884</u>	<u>2,165,305</u>
Deficiency of revenues over expenditures	(764,179)	(275,414)	(243,657)	(1,283,250)
Other financing sources (uses):				
Transfers in	491,496	275,594	181,203	948,293
Transfers out	<u>(161,076)</u>	<u>-</u>	<u>(17,472)</u>	<u>(178,548)</u>
Total other financing sources (uses)	<u>330,420</u>	<u>275,594</u>	<u>163,731</u>	<u>769,745</u>
Net change in fund balances	(433,759)	180	(79,926)	(513,505)
Fund balances, beginning	<u>813,494</u>	<u>15,858</u>	<u>127,493</u>	<u>956,845</u>
Fund balances, ending	<u>\$ 379,735</u>	<u>\$ 16,038</u>	<u>\$ 47,567</u>	<u>\$ 443,340</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.

Drainage Maintenance Fund

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

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

Combining Balance Sheet
 December 31, 2018

	<u>Parish Road Fund</u>	<u>Criminal Court Fund</u>	<u>Crooked Creek Recreation Fund</u>
ASSETS			
Cash and interest-bearing deposits	\$ 383,824	\$ 4	\$ -
Due from other governmental units	<u>37,439</u>	<u>13,015</u>	<u>-</u>
Total assets	<u>\$ 421,263</u>	<u>\$ 13,019</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Cash overdraft	\$ -	\$ -	\$6,793
Accounts payable	45,348	3,637	1,149
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>45,348</u>	<u>3,637</u>	<u>7,942</u>
Fund balances:			
Restricted -			
Operations and maintenance	375,915	9,382	-
Purposes of grant	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>(7,942)</u>
Total fund balances	<u>375,915</u>	<u>9,382</u>	<u>(7,942)</u>
Total liabilities and fund balances	<u>\$ 421,263</u>	<u>\$ 13,019</u>	<u>\$ -</u>

<u>Special Grant Fund</u>	<u>Drainage Maintenance Fund</u>	<u>Totals</u>
\$ 29,255	\$ -	\$ 413,083
<u>51,519</u>	<u>-</u>	<u>101,973</u>
<u>\$ 80,774</u>	<u>\$ -</u>	<u>\$ 515,056</u>
\$ -	\$ -	\$ 6,793
-	-	50,134
<u>78,394</u>	<u>-</u>	<u>78,394</u>
<u>78,394</u>	<u>-</u>	<u>135,321</u>
-	-	385,297
2,380	-	2,380
<u>-</u>	<u>-</u>	<u>(7,942)</u>
<u>2,380</u>	<u>-</u>	<u>379,735</u>
<u>\$ 80,774</u>	<u>\$ -</u>	<u>\$ 515,056</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2018

	<u>Parish Road Fund</u>	<u>Criminal Court Fund</u>	<u>Crooked Creek Recreation Fund</u>
Revenues:			
Intergovernmental revenues -			
Federal grants	\$ -	\$ -	\$ -
State funds:			
Parish transportation funds	441,067	-	-
Other	-	-	-
Fees, charges and commissions	-	162,607	186,163
Use of money and property	1,082	185	-
Other revenues	-	-	1,776
Total revenues	<u>442,149</u>	<u>162,792</u>	<u>187,939</u>
Expenditures:			
Current -			
General government:			
Judicial	-	700,709	-
Public safety	-	-	-
Public works	642,648	-	-
Culture and recreation	-	-	192,702
Total expenditures	<u>642,648</u>	<u>700,709</u>	<u>192,702</u>
Excess (deficiency) of revenues over expenditures	<u>(200,499)</u>	<u>(537,917)</u>	<u>(4,763)</u>
Other financing sources (uses):			
Transfers in	-	491,496	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>491,496</u>	<u>-</u>
Net change in fund balances	(200,499)	(46,421)	(4,763)
Fund balances (deficit), beginning	<u>576,414</u>	<u>55,803</u>	<u>(3,179)</u>
Fund balances (deficit), ending	<u>\$ 375,915</u>	<u>\$ 9,382</u>	<u>\$ (7,942)</u>

<u>Special Grant</u>	<u>Drainage Maintenance Fund</u>	<u>Totals</u>
\$39,409	\$ -	\$ 39,409
-	-	441,067
48,163	-	48,163
-	-	348,770
93	1,103	2,463
<u>-</u>	<u>-</u>	<u>1,776</u>
<u>87,665</u>	<u>1,103</u>	<u>881,648</u>
-	-	700,709
39,409	-	39,409
69,807	552	713,007
<u>-</u>	<u>-</u>	<u>192,702</u>
<u>109,216</u>	<u>552</u>	<u>1,645,827</u>
<u>(21,551)</u>	<u>551</u>	<u>(764,179)</u>
-	-	491,496
<u>-</u>	<u>(161,076)</u>	<u>(161,076)</u>
<u>-</u>	<u>(161,076)</u>	<u>330,420</u>
(21,551)	(160,525)	(433,759)
<u>23,931</u>	<u>160,525</u>	<u>813,494</u>
<u>\$ 2,380</u>	<u>\$ -</u>	<u>\$ 379,735</u>

NONMAJOR DEBT SERVICE FUNDS

Public Library Sinking

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

Road District No. 4 Sinking

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

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

Combining Balance Sheet
 December 31, 2018

	<u>Public Library Sinking</u>	<u>Road District 4 Sinking</u>	<u>Totals</u>
ASSETS			
Cash and interest-bearing deposits	<u>\$ 16,008</u>	<u>\$ 30</u>	<u>\$ 16,038</u>
FUND BALANCES			
Fund balances: Restricted - Debt service	<u>\$ 16,008</u>	<u>\$ 30</u>	<u>\$ 16,038</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2018

	Public Library Sinking	Road District 4 Sinking	Totals
Revenues:			
Use of money and property	\$ 172	\$ 8	\$ 180
Expenditures:			
Debt service	<u>121,330</u>	<u>154,264</u>	<u>275,594</u>
Deficiency of revenues over expenditures	(121,158)	(154,256)	(275,414)
Other financing sources:			
Transfers in	<u>121,330</u>	<u>154,264</u>	<u>275,594</u>
Net change in fund balances	172	8	180
Fund balances, beginning	<u>15,836</u>	<u>22</u>	<u>15,858</u>
Fund balances, ending	<u>\$ 16,008</u>	<u>\$ 30</u>	<u>\$ 16,038</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, 2018

	<u>Public Library Construction</u>	<u>Drainage Improvement Construction</u>	<u>Total</u>
ASSETS			
Cash and interest-bearing deposits	\$ 8	\$42,995	\$ 43,003
Revenue receivable	<u>4,564</u>	<u>-</u>	<u>4,564</u>
Total assets	<u>\$ 4,572</u>	<u>\$42,995</u>	<u>\$ 47,567</u>
FUND BALANCES			
Fund balances			
Restricted -			
Capital expenditures	\$ 4,572	\$ -	\$ 4,572
Assigned -			
Operations and maintenance	<u>-</u>	<u>42,995</u>	<u>42,995</u>
Total fund balances	<u>\$ 4,572</u>	<u>\$42,995</u>	<u>\$ 47,567</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2018

	<u>Public Library Construction</u>	<u>Drainage Improvement Construction</u>	<u>Total</u>
Revenues:			
Use of money and property	\$ 137	\$ 90	\$ 227
Expenditures:			
Capital outlay	<u>243,884</u>	<u>-</u>	<u>243,884</u>
Excess (deficiency) of revenues over expenditures	<u>(243,747)</u>	<u>90</u>	<u>(243,657)</u>
Other financing sources (uses):			
Transfers in	181,203	-	181,203
Transfers out	<u>(17,472)</u>	<u>-</u>	<u>(17,472)</u>
Total other financing sources (uses)	<u>163,731</u>	<u>-</u>	<u>163,731</u>
Net change in fund balances	(80,016)	90	(79,926)
Fund balances, beginning	<u>84,588</u>	<u>42,905</u>	<u>127,493</u>
Fund balances, ending	<u>\$ 4,572</u>	<u>\$42,995</u>	<u>\$ 47,567</u>

NONMAJOR ENTERPRISE FUNDS

Ward One Sewer System

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

Section 8 Housing Program

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

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Combining Statement of Net Position
Nonmajor Enterprise Funds
December 31, 2018

	Ward One Sewer System	Section 8 Housing Program	Total
Assets:			
Current assets -			
Cash and interest-bearing deposits	\$ 43,069	\$ 110,087	\$ 153,156
Accounts receivable, net	3,265	-	3,265
Total current assets	46,334	110,087	156,421
Noncurrent assets -			
Restricted assets - interest-bearing deposits	24,870	-	24,870
Capital assets, net of accumulated depreciation	150,373	-	150,373
Total noncurrent assets	175,243	-	175,243
Total assets	221,577	110,087	331,664
Liabilities:			
Current liabilities -			
Accounts payable	3,217	278	3,495
Unearned revenue	96	-	96
Revenue bonds payable	2,363	-	2,363
Payable from restricted assets -			
Sewer deposits payable	13,680	-	13,680
Total current liabilities	19,356	278	19,634
Noncurrent liabilities -			
Revenue bonds payable	49,009	-	49,009
Total liabilities	68,365	278	68,643
NET POSITION			
Net investment in capital assets	101,364	-	101,364
Restricted for debt service	8,827	-	8,827
Unrestricted	43,021	109,809	152,830
Total net position	\$ 153,212	\$ 109,809	\$ 263,021

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2018

	Ward One Sewer System	Section 8 Housing Program	Total
Operating revenue:			
Charges for services -			
Sewerage sales	\$ 45,933	\$ -	\$ 45,933
Penalties	397	-	397
Miscellaneous	-	52,471	52,471
Federal grants	-	543,565	543,565
Total operating revenues	46,330	596,036	642,366
Operating expenses	63,856	618,644	682,500
Operating loss	(17,526)	(22,608)	(40,134)
Nonoperating revenues (expenses):			
Interest income	129	153	282
Interest expense	(2,761)	-	(2,761)
Total nonoperating revenues (expenses)	(2,632)	153	(2,479)
Change in net position	(20,158)	(22,455)	(42,613)
Net position, beginning	173,370	132,264	305,634
Net position, ending	\$ 153,212	\$ 109,809	\$ 263,021

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2018

	<u>Ward One Sewer System</u>	<u>Section 8 Housing Program</u>	<u>Total</u>
Cash flows from operating activities:			
Receipts from customers	\$ 46,330	\$ -	\$ 46,330
Operating subsidy received	-	543,565	543,565
Payments to suppliers and employees	(37,334)	(129,920)	(167,254)
Payment to landlords	-	(478,412)	(478,412)
Other receipts	-	52,471	52,471
Net cash provided (used) by operating activities	<u>8,996</u>	<u>(12,296)</u>	<u>(3,300)</u>
Cash flows from noncapital financing activities:			
Net change in sewer deposits	<u>(295)</u>	<u>-</u>	<u>(295)</u>
Cash flows from capital and related financing activities:			
Principal paid on revenue bonds payable	(2,254)	-	(2,254)
Interest and fiscal charges paid on revenue bonds	<u>(2,761)</u>	<u>-</u>	<u>(2,761)</u>
Net cash used by capital and related financing activities	<u>(5,015)</u>	<u>-</u>	<u>(5,015)</u>
Cash flows from investing activities:			
Interest on investments	<u>129</u>	<u>153</u>	<u>282</u>
Net increase (decrease) in cash and cash equivalents	3,815	(12,143)	(8,328)
Cash and cash equivalents, beginning	<u>64,124</u>	<u>122,230</u>	<u>186,354</u>
Cash and cash equivalents, ending	<u>\$ 67,939</u>	<u>\$ 110,087</u>	<u>\$ 178,026</u>

(continued)

EVANGELINE PARISH POLICE JURY
Ville Plate, Louisiana

Combining Statement of Cash Flows
Nonmajor Enterprise Funds (Continued)
For the Year Ended December 31, 2018

	<u>Ward One Sewer System</u>	<u>Section 8 Housing Program</u>	<u>Total</u>
Reconciliation of operating loss to net cash provided (used) by operating activities:			
Operating loss	\$ (17,526)	\$ (22,608)	\$ (40,134)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:			
Depreciation	27,340	-	27,340
Pension expense	-	418	418
Decrease in receivables	299	9,740	10,039
Increase (decrease) in accounts payable	(825)	154	(671)
Decrease in unearned revenue	(292)	-	(292)
Net cash provided (used) by operating activities	<u>\$ 8,996</u>	<u>\$ (12,296)</u>	<u>\$ (3,300)</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	\$ 39,217	\$ 122,230	\$ 161,447
Interest-bearing deposits - restricted	<u>24,907</u>	<u>-</u>	<u>24,907</u>
Total cash and cash equivalents, beginning of period	<u>64,124</u>	<u>122,230</u>	<u>186,354</u>
Cash and cash equivalents, end of period -			
Interest-bearing deposits - unrestricted	43,069	110,087	153,156
Interest-bearing deposits - restricted	<u>24,870</u>	<u>-</u>	<u>24,870</u>
Total cash and cash equivalents, end of period	<u>67,939</u>	<u>110,087</u>	<u>178,026</u>
Net increase (decrease)	<u>\$ 3,815</u>	<u>\$ (12,143)</u>	<u>\$ (8,328)</u>

OTHER SUPPLEMENTAL INFORMATION

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Other Supplemental Information - Ward One Sewer System
(Unaudited)
December 31, 2018

Number of Sewer Customers

Records maintained by the Police Jury indicated the following number of customers were being serviced during the month of December 2018:

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

Sewer Rates

The sewer rates for the Police Jury Ward No. 1 sewer system are \$22.08 per month for residential and \$23.78 for commercial buildings for the year ended December 31, 2018.

Aged Receivables

The aged receivables as of December 31, 2018 were as follows:

30 days	\$ 2,272
60 days	993
	<u>\$3,265</u>

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Insurance in Force
(Unaudited)
December 31, 2018

Description of Coverage	Expiration Date	Coverage Amounts
Workmen's Compensation:		
LWCC	1/1/2019	\$ 110,553
Commercial property insurance:		
Building-1205 Chauncey Pitre Road	2/4/2019	326,020
Police Jury administrative office - 1008 W. LaSalle, Ville Platte	2/4/2019	487,660
Evangeline Parish Library -		
General liability	8/6/2019	1,000,000
Building (3036 Stagg Street, Basile)	8/6/2019	351,874
Building (1111 Walnut Street, Pine Prairie)	8/6/2019	382,570
Building (13951 Veterans Memorial Blvd, Ville Platte)	8/6/2019	146,473
Business personal property (Ville Platte, Mamou, Chataignier, Basile, and Pine Prairie)	8/6/2019	Various
Building (New library - Main Street)	8/6/2019	1,645,280
Fire and extended coverage:		
Evangeline Parish Sheriff's Office (Courthouse Annex 415 W. Cotton):	2/4/2019	791,540
Government office, 230 Court St. (County Extension and USDA) -		
Building	3/15/2019	315,980
Contents	3/15/2019	20,000
Courthouse (200 Court St.) -		
Building	3/15/2019	4,962,350
Contents	3/15/2019	1,050,000
Food stamp office (138 Court St.) -		
Building	3/15/2019	363,110
Contents	3/15/2019	30,000
Health Unit and Library, Mamou, Louisiana -		
Buildings	2/4/2019	706,030
Contents	2/4/2019	35,000

(continued)

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Insurance in Force (Continued)
(Unaudited)
December 31, 2018

Description of Coverage	Expiration Date	Coverage Amounts
Surety Bonds:		
Secretary-treasurer	6/12/2019	50,000
Assist. Secretary-treasurer	6/12/2019	50,000
Payroll Clerk	6/20/2019	5,000
A/P Clerks, Permit Clerk, and part-time 8 Secretary	6/12/2019	20,000
President	6/12/2019	50,000
Vice President	6/12/2019	50,000
Registrar of Voters	4/24/2019	5,000
Public Works Director	6/12/2019	50,000
Public officials	4/20/2019	1,000,000
All risk physical damage:		
Police Jury road equipment -	7/15/2019	300,000
Fleet Policy	4/4/2019	100,000

**INTERNAL CONTROL, COMPLIANCE
AND
OTHER MATTERS**

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

200 S. Main St. 1234 David Dr. Ste. 203
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

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

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

WWW.KCSRPCAS.COM

* A Professional Accounting Corporation

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Evangeline Parish Police Jury (Police Jury), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated June 18, 2019. The report on the Police Jury was adverse because the financial statements do not include financial data of the component units of the Police Jury. The financial statements of the omitted component units were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with these omitted component units.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of current and prior year audit findings and corrective action plan as items 2018-001 and 2018-002, that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Evangeline Parish Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 corrective action plan as items 2018-003 and 2018-004.

Evangeline Parish Police Jury's Response to Findings

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

Purpose of this Report

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

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 18, 2019

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Corrective Action Plan
For the Year Ended December 31, 2018

Part I. Current 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.

CRITERIA: Segregation of accounting duties is imperative to promote a strong internal control structure and proper monitoring.

CAUSE: The cause of the condition is the result of a failure to design and implement policies and procedures necessary to achieve adequate internal control.

EFFECT: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected.

RECOMMENDATION: Due to the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

MANAGEMENT RESPONSE: Due to the size of the operation and cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting duties.

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.

CRITERIA: Proper preparation of financial statements is imperative for management to monitor financial results.

CAUSE: The condition resulted because personnel do not have the qualifications and training to apply GAAP in recording the entity's financial transactions or preparing the financial statements.

EFFECT: Financial statements and related notes may reflect a material departure from generally accepted accounting principles.

RECOMMENDATION: The additional costs required to achieve the desired benefit may not be economically feasible.

MANAGEMENT RESPONSE: The financial reporting process will continue to be outsourced to the Police Jury's external auditors due to the increased costs necessary to correct the condition.

(continued)

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Corrective Action Plan
For the Year Ended December 31, 2018 (Continued)

B. Compliance

2018-003 Collection of Sewer System Charges

CONDITION: Regarding the sewer system in Police Jury Ward No. 1, services should be provided and collected in accordance with Section 10 of the Resolution approved by the Police Jury.

CRITERIA: Charges for services should be collected in accordance with Section 10 of the 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 tax return, driver's license, permits and hunting and fishing licenses.

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.

CRITERIA: The Police Jury must comply with the requirements of RS 39:1311, the Local Government Budget Act.

CAUSE: The Police Jury did not amend the budget to reflex current spending.

EFFECT: The Police Jury could have overspent causing a negative fund balance.

RECOMMENDATION: We recommend that the Police Jury comply with the requirements of RS 39:1311, the Local Government Budget Act.

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

(continued)

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings and Corrective Action Plan
For the Year Ended December 31, 2018 (Continued)

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

A. Internal Control

2017-001 Segregation of Duties

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

CURRENT STATUS: See finding 2018-001.

2017-002 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: See finding 2018-002.

B. Compliance

2017-003 Collection of Sewer System Charges

CONDITION: Regarding the sewer system in Police Jury Ward No. 1, services should be provided and collected in accordance with Section 10 of the Resolution approved by the Police Jury.

CURRENT STATUS: See finding 2018-003.

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

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

200 S. Main St. 1234 David Dr. Ste. 203
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

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

* A Professional Accounting Corporation

WWW.KCSRPCAS.COM

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURE

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

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

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

We were engaged to perform an audit in accordance with *Government Auditing Standards* by the Police Jury as of and for the year ended December 31, 2018 and have issued our reports thereon dated June 18, 2019. The information in the "Hard Copy Documents" column was included within the scope or was a by-product of that audit. Further, our opinion on the fair presentation of the Police Jury's Financial Data Schedule (FDS) dated June 18, 2019, was expressed in relation to the basic financial statements of the Police Jury taken as a whole.

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

This report is intended solely for the information and use of the Police Jury and the U.S. Department of Housing and Urban Development, PIH-REAC, and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 18, 2019

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

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

EVANGELINE PARISH POLICE JURY

Financial Data Schedule - Balance Sheet
 Section 8 Housing Program
 December 31, 2018

Line Item Number	Account Description	14.871 Housing Choice Vouchers	97.109 Housing Assistance Grant	Total
113	Cash - other restricted	\$ 15,858	\$ 94,229	\$ 110,087
100	Total cash	<u>15,858</u>	<u>94,229</u>	<u>110,087</u>
150	Total current assets	<u>15,858</u>	<u>94,229</u>	<u>110,087</u>
290	Total assets	<u>\$ 15,858</u>	<u>\$ 94,229</u>	<u>\$ 110,087</u>
312	Accounts payable <= 90 days	\$ 278	\$ -	\$ 278
310	Total current liabilities	<u>278</u>	<u>-</u>	<u>278</u>
300	Total liabilities	<u>278</u>	<u>-</u>	<u>278</u>
511.4	Restricted net position	6,420	-	6,420
512.4	Unrestricted net position	<u>9,160</u>	<u>94,229</u>	<u>103,389</u>
513	Total equity - net position	<u>15,580</u>	<u>94,229</u>	<u>109,809</u>
600	Total liabilities and equity	<u>\$ 15,858</u>	<u>\$ 94,229</u>	<u>\$ 110,087</u>

EVANGELINE PARISH POLICE JURY

Financial Data Schedule - Income Statement

Section 8 Housing Program

For the Year Ended December 31, 2018

Line Item Number	Account Description	14,871 Housing Choice Vouchers	97,109 Housing Assistance Grant	Total
70600	HUD PHA operating grants	\$ 543,565	\$ -	\$ 543,565
71100	Investment income - unrestricted	153	-	153
71400	Fraud recovery	92	-	92
71500	Other revenue	52,379	-	52,379
70000	Total revenue	596,189	-	596,189
91100	Administrative salaries	46,314	-	46,314
91500	Employee benefit contributions- administrative	12,596	-	12,596
91600	Office expenses	15,427	-	15,427
91800	Travel	7,607	-	7,607
91900	Other	7,893	-	7,893
91000	Total operating - administrative	89,837	-	89,837
96130	Workmen's Compensation	138	-	138
96100	Total insurance premiums	138	-	138
96400	Bad debt - tenant rents	1,686	-	1,686
96600	Bad debt - other	1,084	-	1,084
96000	Total other general expenses	2,770	-	2,770
96900	Total operating expenses	92,745	-	92,745
97000	Excess operating revenue over operating expenses	503,444	-	503,444
97300	Housing assistance payments	478,412	-	478,412
97350	HAP Portability-In	47,487	-	47,487
90000	Total expenses	618,644	-	618,644
10000	Excess (deficiency) of revenue over (under) expenses	(22,455)	-	(22,455)
11030	Beginning equity	38,035	94,229	132,264
11040	Prior period adjustments, equity transfers and correct	-	-	-
11170	Administrative fee equity	9,160	-	9,160
11180	Housing assistance payments equity	\$ 6,420	\$ -	\$ 6,420
11190	Unit months available	1,440	-	1,440
11210	Unit months leased	1,323	-	1,323

EVANGELINE PARISH POLICE JURY
Ville Platte, Louisiana

Statewide Agreed-Upon Procedures Report
Year Ended December 31, 2018

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

200 S. Main St. 1234 David Dr. Ste. 203
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

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

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

* A Professional Accounting Corporation

WWW.KCSRPCAS.COM

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, 2018 through December 31, 2018. 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:

Board or Finance Committee

1. 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.

No exceptions noted.

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.

Two of the twelve months did not reference/include monthly budget-to-actual comparisons.

c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.

No negative ending unrestricted fund balance noted in prior year audit report.

Bank Reconciliations

2. 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
Two accounts did not indicate approval.
 - 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 exceptions noted.

Collections

3. 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).
4. 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.
Three exceptions noted.
 - 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.

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

Two exceptions were noted.

6. 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).

Two exceptions were noted.

- 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)

7. 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).
8. 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.

One exception was noted.

9. 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.

Exception noted for one location. No evidence of segregation of duties for initiating, approving, and placing the order.

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

10. 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.

11. 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.]

Three exceptions were noted.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions noted.

12. 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).

One transaction did not identify precisely what was purchased. Three transactions did not have written documentation of the public purpose.

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

13. 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).

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 (procedure #1h).

One exception was noted.

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

No exceptions noted.

Contracts

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

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

No exceptions noted.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

No exceptions noted.

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

No exceptions noted.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions noted.

Payroll and Personnel

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

No exceptions noted.

16. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

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

No exceptions noted.

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

No exceptions noted.

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

No exceptions noted.

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

No exceptions noted.

18. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

No exceptions noted.

Ethics

19. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, 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.

One exception 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:

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
March 7, 2019