

**EVANGELINE PARISH POLICE JURY**

**Ville Platte, Louisiana**

**Financial Report**

**Year Ended December 31, 2020**

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Evangeline Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2020, 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 on Discretely Presented Component Units**

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, 2020, 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, 2020, 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 the budgetary comparison schedules, schedule of employer's share of net pension liability, and schedule of employer contributions, pages 51-59, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The other financial information section and other supplementary information, pages 61-79, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The other supplementary information and the schedule of expenditures of federal awards 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 the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The various combining statements and schedules included in the other financial information section have 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 4, 2021, 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 4, 2021

## **BASIC FINANCIAL STATEMENTS**

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



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Statement of Net Position  
December 31, 2020

	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Total
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 9,965,196	\$ 308,741	\$ 10,273,937
Receivables	6,030,910	19,918	6,050,828
Due from other governmental units	277,415	-	277,415
Other assets	15,099	-	15,099
Restricted assets:			
Cash and interest-bearing deposits	-	44,532	44,532
Cash with paying agent	226,483	-	226,483
Capital assets:			
Non-depreciable	869,329	-	869,329
Depreciable, net	38,642,536	1,368,356	40,010,892
Total assets	<u>56,026,968</u>	<u>1,741,547</u>	<u>57,768,515</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension plans	<u>571,579</u>	<u>-</u>	<u>571,579</u>
<b>LIABILITIES</b>			
Accounts and other payables	442,578	9,458	452,036
Accrued interest	70,214	-	70,214
Performance bonds payable	202,230	-	202,230
Unearned revenue	194,333	12,514	206,847
Deposits payable	50	32,838	32,888
Long-term liabilities:			
Due within one year -			
Bonds payable	2,259,000	2,624	2,261,624
Due after one year -			
Compensated absences payable	135,630	-	135,630
Bonds payable	17,330,008	43,868	17,373,876
Net pension liability	130,546	-	130,546
Total liabilities	<u>20,764,589</u>	<u>101,302</u>	<u>20,865,891</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension plans	<u>863,522</u>	<u>-</u>	<u>863,522</u>
<b>NET POSITION</b>			
Net investment in capital assets	19,922,857	1,315,488	21,238,345
Restricted for:			
Debt service	173,944	9,070	183,014
Operations and maintenance	11,489,399	-	11,489,399
Purposes of grant	4,019	-	4,019
Capital expenditures	1,399,075	-	1,399,075
Unrestricted	1,981,142	315,687	2,296,829
Total net position	<u>\$ 34,970,436</u>	<u>\$ 1,640,245</u>	<u>\$ 36,610,681</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, 2020

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	\$ 2,872,053	\$ 679,063	\$ -	\$ (2,192,990)	\$ -	\$ (2,192,990)
Public safety	1,221,965	-	1,039,950	(182,015)	-	(182,015)
Public works	6,008,033	67,095	492,552	(5,448,386)	-	(5,448,386)
Health and welfare	658,579	-	-	(658,579)	-	(658,579)
Culture and recreation	1,341,653	293,182	11,522	(1,036,949)	-	(1,036,949)
Economic development	238,515	-	-	(238,515)	-	(238,515)
Interest on long-term debt	772,157	-	-	(772,157)	-	(772,157)
Total governmental activities	<u>13,112,955</u>	<u>1,039,340</u>	<u>1,544,024</u>	<u>(10,529,591)</u>	<u>-</u>	<u>(10,529,591)</u>
Business-type activities:						
Sewer Systems	207,096	109,276	-	-	(97,820)	(97,820)
Section 8 Housing Program	780,811	-	591,677	-	(189,134)	(189,134)
Total business-type activities	<u>987,907</u>	<u>109,276</u>	<u>591,677</u>	<u>-</u>	<u>(286,954)</u>	<u>(286,954)</u>
Total primary government	<u>\$ 14,100,862</u>	<u>\$ 1,148,616</u>	<u>\$ 2,135,701</u>	<u>(10,529,591)</u>	<u>(286,954)</u>	<u>(10,816,545)</u>
General revenues:						
Taxes -						
Ad valorem taxes, levied for general purposes				5,658,327	-	5,658,327
Sales and use taxes, levied for general purposes				3,633,244	-	3,633,244
Grants and contributions not restricted to specific programs -						
Beer taxes				3,700	-	3,700
State revenue sharing				226,840	-	226,840
Parish equalization				644,128	-	644,128
Other state grants				218,768	-	218,768
Non-employer pension contribution				47,446	-	47,446
Interest and investment earnings				206,009	1,678	207,687
Miscellaneous				381,768	190,314	572,082
Transfers				(5,000)	5,000	-
Total general revenues				<u>11,015,230</u>	<u>196,992</u>	<u>11,212,222</u>
Change in net position				485,639	(89,962)	395,677
Net position, beginning, as restated				<u>34,484,797</u>	<u>1,730,207</u>	<u>36,215,004</u>
Net position, ending				<u>\$ 34,970,436</u>	<u>\$ 1,640,245</u>	<u>\$ 36,610,681</u>

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

**FUND FINANCIAL STATEMENTS (FFS)**

## **MAJOR GOVERNMENTAL FUND DESCRIPTIONS**

### **General Fund**

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

### **Special Revenue Funds**

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

### **Health Unit Maintenance Fund**

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

### **Cemetery District Maintenance Funds**

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

### **Road District Maintenance Funds**

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

### **Public Library Maintenance**

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

### **Debt Service Fund**

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

### **2% Sales Tax Revenue Sinking**

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

### **Capital Projects Fund**

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

### **2% Sales Tax District #1**

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Balance Sheet  
Governmental Funds  
December 31, 2020

	General	Health Unit Maintenance	Cemetery Maintenance	Road District Maintenance
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 969,783	\$ 1,314,632	\$ 1,794,607	\$ 1,088,157
Receivables, net	885,342	532,144	393,862	2,643,310
Due from other governmental units	143,185	25,545	-	23,622
Other assets	10,099	-	-	-
Restricted assets:				
Cash with paying agent	-	-	-	-
Total assets	<u>\$ 2,008,409</u>	<u>\$ 1,872,321</u>	<u>\$ 2,188,469</u>	<u>\$ 3,755,089</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 373,222	\$ 9,276	\$ 66	\$ 10,376
Unearned revenue	-	-	-	-
Performance bonds payable	202,230	-	-	-
Deposits payable	50	-	-	-
Total liabilities	<u>575,502</u>	<u>9,276</u>	<u>66</u>	<u>10,376</u>
Deferred inflows of resources:				
Unavailable revenue - ad valorem taxes	<u>209,061</u>	<u>123,042</u>	<u>100,222</u>	<u>528,937</u>
Fund balances:				
Restricted -				
Debt service	-	-	-	-
Operations and maintenance	-	1,740,003	2,088,181	3,215,776
Purposes of grant	-	-	-	-
Capital expenditures	-	-	-	-
Assigned -				
Operations and maintenance	-	-	-	-
Unassigned	<u>1,223,846</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>1,223,846</u>	<u>1,740,003</u>	<u>2,088,181</u>	<u>3,215,776</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,008,409</u>	<u>\$ 1,872,321</u>	<u>\$ 2,188,469</u>	<u>\$ 3,755,089</u>

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

Public Library Maintenance	2% Sales Tax Revenue Sinking	2% Sales Tax District #1 Capital Projects	Other Governmental Funds	Totals
\$2,745,131	\$ 54	\$1,149,294	\$ 903,538	\$ 9,965,196
1,314,901	-	250,661	10,690	6,030,910
-	-	-	85,063	277,415
-	-	-	5,000	15,099
-	226,483	-	-	226,483
<u>\$4,060,032</u>	<u>\$226,537</u>	<u>\$1,399,955</u>	<u>\$1,004,291</u>	<u>\$16,515,103</u>
\$ 28,524	\$ -	\$ 880	\$ 20,234	\$ 442,578
-	-	-	194,333	194,333
-	-	-	-	202,230
-	-	-	-	50
<u>28,524</u>	<u>-</u>	<u>880</u>	<u>214,567</u>	<u>839,191</u>
<u>310,534</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,271,796</u>
-	226,537	-	17,621	244,158
3,720,974	-	-	724,465	11,489,399
-	-	-	4,019	4,019
-	-	1,399,075	-	1,399,075
-	-	-	43,619	43,619
-	-	-	-	1,223,846
<u>3,720,974</u>	<u>226,537</u>	<u>1,399,075</u>	<u>789,724</u>	<u>14,404,116</u>
<u>\$4,060,032</u>	<u>\$226,537</u>	<u>\$1,399,955</u>	<u>\$1,004,291</u>	<u>\$16,515,103</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
December 31, 2020

Total fund balances for the governmental funds at December 31, 2020		\$ 14,404,116
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	\$ 869,329	
Buildings and improvements, net of \$6,839,704 accumulated depreciation	6,843,125	
Infrastructure, net of \$22,718,122 accumulated depreciation	30,697,590	
Vehicles, net of \$609,464 accumulated depreciation	27,988	
Equipment, furniture and fixtures, net of \$6,047,692 accumulated depreciation	<u>1,073,833</u>	39,511,865
Deferred outflows of expenditures for the pension plans are not a use of current resources and, therefore, are not reported in the funds		571,579
Some of the Police Jury's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources at the fund level.		
Unavailable revenue - ad valorem taxes		1,271,796
Some liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds.		
Accrued interest	(70,214)	
Compensated absences payable	(135,630)	
Bonds payable	(19,589,008)	
Net pension liability	<u>(130,546)</u>	(19,925,398)
Deferred inflows of contributions for the pension plans are not available resources and, therefore, are not reported in the funds		<u>(863,522)</u>
Net position at December 31, 2020		<u>\$ 34,970,436</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, 2020

	General	Health Unit Maintenance	Cemetery Maintenance	Road District Maintenance
Revenues:				
Taxes -				
Ad valorem	\$ 718,843	\$ 439,070	\$ 314,380	\$ 2,271,492
Sales	-	-	-	-
Licenses and permits	474,789	-	-	-
Intergovernmental revenues -				
Federal grants	983,982	-	-	23,622
State funds:				
Parish transportation funds	-	-	-	-
State revenue sharing	40,073	24,756	14,379	113,444
Parish equalization funds	644,128	-	-	-
Other	136,908	85,560	-	-
Fees, charges, and commissions	17,860	-	-	-
Use of money and property	75,791	11,303	13,580	14,515
Miscellaneous	334,419	550	-	10,549
Total revenues	<u>3,426,793</u>	<u>561,239</u>	<u>342,339</u>	<u>2,433,622</u>
Expenditures:				
Current -				
General government:				
Legislative	296,560	-	-	-
Judicial	124,831	-	-	-
Elections	187,941	-	-	-
Finance and administration	1,136,834	-	-	-
Other	388,132	-	-	-
Public safety	1,066,427	-	-	-
Public works	-	-	180,208	2,321,153
Health and welfare	-	608,900	-	-
Culture and recreation	-	-	-	-
Economic development	82,905	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>3,283,630</u>	<u>608,900</u>	<u>180,208</u>	<u>2,321,153</u>
Excess (deficiency) of revenues over expenditures	<u>143,163</u>	<u>(47,661)</u>	<u>162,131</u>	<u>112,469</u>
Other financing sources (uses):				
Transfers in	-	-	-	365,930
Transfers out	(662,837)	-	-	(410,656)
Total other financing sources (uses)	<u>(662,837)</u>	<u>-</u>	<u>-</u>	<u>(44,726)</u>
Net change in fund balances	(519,674)	(47,661)	162,131	67,743
Fund balances, beginning	<u>1,743,520</u>	<u>1,787,664</u>	<u>1,926,050</u>	<u>3,148,033</u>
Fund balances, ending	<u>\$ 1,223,846</u>	<u>\$ 1,740,003</u>	<u>\$ 2,088,181</u>	<u>\$ 3,215,776</u>

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



<u>Public Library Maintenance</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>
\$ 1,105,954	\$ -	\$ -	\$ -	\$ 4,849,739
-	-	3,633,244	-	3,633,244
-	-	-	-	474,789
6,775	-	-	115,168	1,129,547
-	-	-	409,730	409,730
34,188	-	-	-	226,840
-	-	-	-	644,128
4,747	-	-	-	227,215
-	-	-	546,691	564,551
20,788	1,590	7,480	60,962	206,009
16,225	-	-	20,025	381,768
<u>1,188,677</u>	<u>1,590</u>	<u>3,640,724</u>	<u>1,152,576</u>	<u>12,747,560</u>
-	-	-	-	296,560
-	-	-	700,099	824,930
-	-	-	-	187,941
-	-	-	-	1,136,834
-	-	-	-	388,132
-	-	-	32,350	1,098,777
-	-	610,326	492,046	3,603,733
-	-	-	-	608,900
994,914	-	-	222,403	1,217,317
-	-	-	7,800	90,705
-	2,700,419	-	303,404	3,003,823
<u>994,914</u>	<u>2,700,419</u>	<u>610,326</u>	<u>1,758,102</u>	<u>12,457,652</u>
<u>193,763</u>	<u>(2,698,829)</u>	<u>3,030,398</u>	<u>(605,526)</u>	<u>289,908</u>
10	2,700,440	-	849,556	3,915,936
(146,993)	-	(2,700,440)	(10)	(3,920,936)
<u>(146,983)</u>	<u>2,700,440</u>	<u>(2,700,440)</u>	<u>849,546</u>	<u>(5,000)</u>
46,780	1,611	329,958	244,020	284,908
<u>3,674,194</u>	<u>224,926</u>	<u>1,069,117</u>	<u>545,704</u>	<u>14,119,208</u>
<u>\$ 3,720,974</u>	<u>\$ 226,537</u>	<u>\$ 1,399,075</u>	<u>\$ 789,724</u>	<u>\$ 14,404,116</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, 2020

Total net changes in fund balances for the year ended December 31, 2020 per the statement of revenues, expenditures, and changes in fund balances	\$ 284,908
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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	\$ 17,207	
Depreciation expense	<u>(2,826,594)</u>	(2,809,387)

Some of the Police Jury's revenues will be collected after year-end but  
are not available soon enough to pay for the current period's  
expenditures and, therefore, are reported as deferred inflows of  
resources at the fund level.

Net change in unavailable revenue - ad valorem taxes	808,588
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The issuance of long-term debt provides current financial resources to  
governmental funds, while the repayment of the principal on long-term  
debt consumes the current financial resources of governmental funds.  
Neither transaction, however, has any effect on net position. Also,  
governmental funds report the effects of premiums, discounts, and  
similar items when debt is first issued, whereas these amounts are  
amortized in the statement of activities over multiple periods.

Repayment of bond principal	2,159,000	
Amortization of bond premium	<u>62,143</u>	2,221,143

Some expenses reported in the statement of activities do not require the  
use of current financial resources and, therefore, are not reported as  
expenditures in the governmental funds.

Accrued interest	10,523	
Compensated absences payable	13,252	
Net pension liability	<u>(43,388)</u>	<u>(19,613)</u>

Change in net position for the year ended December 31, 2020 per the statement of activities	<u>\$ 485,639</u>
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The accompanying notes are an integral part of the basic financial statements.

## **MAJOR PROPRIETARY FUND DESCRIPTIONS**

### **Sewer System Maintenance Funds**

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

### **Ward One Sewer System**

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

### **Section 8 Housing Program**

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Statement of Net Position  
Proprietary Funds - Enterprise Funds  
December 31, 2020

	Sewer System Maintenance Fund	Ward One Sewer System	Section 8 Housing Program	Total
<b>Assets:</b>				
Current assets -				
Cash and interest-bearing deposits	\$ 121,215	\$ 46,507	\$ 141,019	\$ 308,741
Accounts receivable	8,863	3,407	7,648	19,918
Total current assets	<u>130,078</u>	<u>49,914</u>	<u>148,667</u>	<u>328,659</u>
Noncurrent assets -				
Restricted assets - interest bearing deposits	18,153	26,379	-	44,532
Capital assets, net	<u>1,263,664</u>	<u>95,692</u>	<u>9,000</u>	<u>1,368,356</u>
Total noncurrent assets	<u>1,281,817</u>	<u>122,071</u>	<u>9,000</u>	<u>1,412,888</u>
Total assets	<u>1,411,895</u>	<u>171,985</u>	<u>157,667</u>	<u>1,741,547</u>
<b>Liabilities:</b>				
Current liabilities -				
Accounts payable	3,048	1,077	5,333	9,458
Unearned revenue	298	112	12,104	12,514
Payable from restricted assets -				
Revenue bonds payable	-	2,624	-	2,624
Sewer deposits payable	<u>18,153</u>	<u>14,685</u>	<u>-</u>	<u>32,838</u>
Total current liabilities	<u>21,499</u>	<u>18,498</u>	<u>17,437</u>	<u>57,434</u>
Noncurrent liabilities -				
Revenue bonds payable	<u>-</u>	<u>43,868</u>	<u>-</u>	<u>43,868</u>
Total liabilities	<u>21,499</u>	<u>62,366</u>	<u>17,437</u>	<u>101,302</u>
<b>NET POSITION</b>				
Net investment in capital assets	1,263,664	51,824	-	1,315,488
Restricted for debt service	-	9,070	-	9,070
Unrestricted	<u>126,732</u>	<u>48,725</u>	<u>140,230</u>	<u>315,687</u>
Total net position	<u>\$ 1,390,396</u>	<u>\$ 109,619</u>	<u>\$ 140,230</u>	<u>\$ 1,640,245</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, 2020

	Sewer System Maintenance Fund	Ward One Sewer System	Section 8 Housing Program	Total
Operating revenue:				
Charges for services -				
Sewerage sales	\$ 65,176	\$ 43,339	\$ -	\$ 108,515
Penalties	468	293	-	761
Miscellaneous	-	25	190,289	190,314
Federal grants	-	-	591,677	591,677
Total operating revenues	<u>65,644</u>	<u>43,657</u>	<u>781,966</u>	<u>891,267</u>
Operating expenses	<u>143,320</u>	<u>61,264</u>	<u>780,811</u>	<u>985,395</u>
Operating income (loss)	<u>(77,676)</u>	<u>(17,607)</u>	<u>1,155</u>	<u>(94,128)</u>
Nonoperating revenues (expenses):				
Interest income	950	576	152	1,678
Interest expense	-	(2,512)	-	(2,512)
Total nonoperating revenues (expenses)	<u>950</u>	<u>(1,936)</u>	<u>152</u>	<u>(834)</u>
Income (loss) before transfers	(76,726)	(19,543)	1,307	(94,962)
Transfers in	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
Change in net position	(71,726)	(19,543)	1,307	(89,962)
Net position, beginning, as restated	<u>1,462,122</u>	<u>129,162</u>	<u>138,923</u>	<u>1,730,207</u>
Net position, ending	<u>\$ 1,390,396</u>	<u>\$ 109,619</u>	<u>\$ 140,230</u>	<u>\$ 1,640,245</u>

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, 2020

	Sewer System Maintenance Fund	Ward One Sewer System	Section 8 Housing Program	Total
Cash flows from operating activities:				
Receipts from customers	\$ 62,702	\$ 43,632	\$ -	\$ 106,334
Operating subsidy received	-	-	591,677	591,677
Payments to suppliers and employees	(45,586)	(47,953)	(264,008)	(357,547)
Payment to landlords	-	-	(507,177)	(507,177)
Other receipts	25	25	190,289	190,339
Net cash provided (used) by operating activities	17,141	(4,296)	10,781	23,626
Cash flows from noncapital financing activities:				
Net change in sewer deposits	1,049	490	-	1,539
Transfers from other funds	5,000	-	-	5,000
Net cash provided by noncapital financing activities	6,049	490	-	6,539
Cash flows from capital and related financing activities:				
Acquisition of capital assets	-	-	(11,250)	(11,250)
Principal paid on revenue bonds	-	(2,504)	-	(2,504)
Interest and fiscal charges	-	(2,512)	-	(2,512)
Net cash used by capital and related financing activities	-	(5,016)	(11,250)	(16,266)
Cash flows from investing activities:				
Interest on investments	950	576	152	1,678
Net increase (decrease) in cash and cash equivalents	24,140	(8,246)	(317)	15,577
Cash and cash equivalents, beginning	115,228	81,132	141,336	337,696
Cash and cash equivalents, ending	\$ 139,368	\$ 72,886	\$ 141,019	\$ 353,273

(continued)

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

EVANGELINE PARISH POLICE JURY  
Ville Plate, Louisiana

Statement of Cash Flows  
Proprietary Funds - Enterprise Funds (Continued)  
For the Year Ended December 31, 2020

	Sewer System Maintenance Fund	Ward One Sewer System	Section 8 Housing Program	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (77,676)	\$ (17,607)	\$ 1,155	\$ (94,128)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	98,118	27,340	2,250	127,708
Changes in current assets and liabilities:				
Accounts receivable	(2,943)	(383)	(7,362)	(10,688)
Accounts payable	(271)	(13,666)	2,634	(11,303)
Unearned revenue	(87)	20	12,104	12,037
Net cash provided (used) by operating activities	<u>\$ 17,141</u>	<u>\$ (4,296)</u>	<u>\$ 10,781</u>	<u>\$ 23,626</u>
Reconciliation of cash and cash equivalents per the statement of cash flows to the statement of net position:				
Cash and cash equivalents, beginning of period -				
Interest-bearing deposits - unrestricted	\$ 98,124	\$ 55,495	\$ 141,336	\$ 294,955
Interest-bearing deposits - restricted	17,104	25,637	-	42,741
Total cash and cash equivalents, beginning	<u>115,228</u>	<u>81,132</u>	<u>141,336</u>	<u>337,696</u>
Cash and cash equivalents, end of period -				
Interest-bearing deposits - unrestricted	121,215	46,507	141,019	308,741
Interest-bearing deposits - restricted	18,153	26,379	-	44,532
Total cash and cash equivalents, ending	<u>139,368</u>	<u>72,886</u>	<u>141,019</u>	<u>353,273</u>
Net increase (decrease)	<u>\$ 24,140</u>	<u>\$ (8,246)</u>	<u>\$ (317)</u>	<u>\$ 15,577</u>

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

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

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

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

A. Financial Reporting Entity

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

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

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



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

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

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

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

Related Organizations

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

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

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

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

Fund Financial Statements

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

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

Governmental Funds -

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

General Fund

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

Special Revenue Funds

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

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

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

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

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

Debt Service Funds

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

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

Capital Projects Funds

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

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Proprietary Funds

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

C. Measurement Focus and Basis of Accounting

Measurement Focus

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

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

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

Basis of Accounting

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

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

Program revenues

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

Allocation of indirect expenses

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

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

Cash and interest-bearing deposits

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

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities consist of ad valorem taxes and state revenue sharing. Ad valorem taxes are reported net of an allowance for uncollectible taxes. The allowance for uncollectible taxes was \$64,894 at December 31, 2020. Business-type activities report customers' utility service receivables as their major receivables. Uncollectible utility service receivables are recognized as bad debts at the time written off.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Restricted Assets

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

Capital Assets

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

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

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

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

Compensated Absences

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

Long-term debt

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

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

Pensions

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources

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

Equity Classifications

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

- a. Net investment in capital assets consists of net capital reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets. It is the Police Jury's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred. At December 31, 2020, the Police Jury reported \$13,075,507 of restricted net position, of which \$1,399,075 was restricted by enabling legislation.
- c. Unrestricted net position consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

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

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



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

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

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

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

E. Revenues, Expenditures, and Expenses

Revenues

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

Operating Revenues and Expenses

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

Expenditures/Expenses

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Interfund Transfers

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

F. Revenue Restrictions

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

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

G. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

Under state law, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2020, the Police Jury had cash and interest-bearing deposits (book balances) totaling \$10,318,469 as follows:

Demand deposits	\$ 8,960,843
Time and savings deposits	<u>1,357,626</u>
Total	<u>\$ 10,318,469</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Police Jury's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2020 were secured as follows:

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Bank balances	<u>\$ 10,422,092</u>
Federal deposit insurance	815,566
Pledged securities	<u>9,606,526</u>
Total	<u>\$ 10,422,092</u>

Deposits in the amount of \$9,606,526 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in Police Jury's name. The Police Jury does not have a policy for custodial credit risk.

(3) Receivables

Receivables at December 31, 2020 consist of the following:

Fund	Governmental Activities	Business-Type Activities	Total
Accounts receivable	\$ 7,190	\$ 19,918	\$ 27,108
Ad valorem tax and state revenue sharing, net	5,769,559	-	5,769,559
Sales tax	250,661	-	250,661
Industrial Park lease	3,500	-	3,500
Totals	<u>\$ 6,030,910</u>	<u>\$ 19,918</u>	<u>\$ 6,050,828</u>

(4) Due from Other Governmental Units

Amounts due from other governmental units at December 31, 2020 consist of the following:

Governmental Activities:

Louisiana Department of the Treasury - general and timber severance	\$ 142,582
Ville Platte City Court - fines	603
Evangeline Parish Sheriff/District Attorney- fines and court costs	38,348
Office for Children and Family Services - hearing fees	3,406
Department of Homeland Security - disaster grant	23,622
Louisiana Department of the Treasury - WIC program	25,545
La. Department of Homeland Security and Emergency Preparedness - grants	12,710
Louisiana Department of the Treasury - parish transportation funds	<u>30,599</u>
Total	<u>\$ 277,415</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(5) Restricted Assets

Restricted assets consist of the following at December 31, 2020:

	Governmental Activities	Business-Type Activities	Total
2% Sales Tax Sinking account	\$ 226,483	\$ -	\$ 226,483
Revenue bond reserve account	-	5,016	5,016
Revenue bond contingency account	-	6,678	6,678
Sewer deposits	-	32,838	32,838
Total restricted assets	<u>\$ 226,483</u>	<u>\$ 44,532</u>	<u>\$ 271,015</u>

(6) Ad Valorem Taxes

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

Total taxes levied were \$5,797,249. Ad valorem taxes receivable at December 31, 2020 was \$5,542,718, net of an allowance for uncollectible taxes of \$64,894.

For the year ended December 31, 2020, taxes of 85.48 mills were levied as follows:

Parish wide taxes:			Cemetery District taxes:		
Parish tax	3.80	mills	Cemetery District No. 1	1.96	mills
Parish tax	1.90	mills	Cemetery District No. 2	1.06	mills
Health unit	2.10	mills	Cemetery District No. 3	1.15	mills
Library	5.30	mills	Cemetery District No. 4	2.16	mills
Road District taxes:			Cemetery District No. 5	2.01	mills
Road District No. 1	5.29	mills	Cemetery District No. 6	1.12	mills
Road District No. 2	15.33	mills	Cemetery District No. 7	1.04	mills
Road District No. 3	10.41	mills			
Road District No. 4	15.82	mills			
Road District No. 5	15.03	mills			
			Total millage	<u>85.48</u>	

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(7) Tax Abatements

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

A lease agreement between the Industrial Development Board and Pine Prairie Energy Center, LLC, allowed for the exemption of ad valorem taxes. This agreement, which was approved by the Evangeline Parish Police Jury, is for the inducement of economic development in Evangeline Parish. The tax exemption will continue for the term of the lease. For the year ended December 31, 2020, the Police Jury abated ad valorem tax in the amount of \$835,968.

The Industrial Ad Valorem Tax Exemption Program (ITEP) provided through the Louisiana Department of Economic Development, (authorized pursuant to Article VII, Part II, Section 21(F) of the Louisiana Constitution of 1974) authorizes the abatement of ad valorem taxes for a period of up to ten years on capital improvements and equipment related to manufacturing. The Police Jury abated ad valorem taxes from entities within the parish through the ITEP in the amount of \$110,848 for the year ended December 31, 2020.

(8) Capital Assets

Capital asset activity for the governmental activities for the year ended December 31, 2020 follows:

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 857,798	\$ 11,531	\$ -	\$ 869,329
Other capital assets:				
Buildings and improvements	13,682,829	-	-	13,682,829
Infrastructure	53,415,712	-	-	53,415,712
Vehicles	637,452	-	-	637,452
Equipment, furniture and fixtures	7,115,849	5,676	-	7,121,525
Totals	75,709,640	17,207	-	75,726,847
Less accumulated depreciation				
Buildings and improvements	6,523,735	315,969	-	6,839,704
Infrastructure	20,504,722	2,213,400	-	22,718,122
Vehicles	595,650	13,814	-	609,464
Equipment, furniture and fixtures	5,764,281	283,411	-	6,047,692
Total accumulated depreciation	33,388,388	2,826,594	-	36,214,982
Governmental activities, capital assets, net	<u>\$42,321,252</u>	<u>\$ (2,809,387)</u>	<u>\$ -</u>	<u>\$ 39,511,865</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Depreciation expense was charged to governmental activities as follows:

General government	\$ 14,470
Public safety	123,360
Public works	2,375,930
Health and welfare	38,948
Economic development	147,925
Culture and recreation	<u>125,961</u>
Total depreciation expense	<u>\$2,826,594</u>

Capital asset activity for the business-type activities for the year ended December 31, 2020 follows:

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
Business-type activities:				
Sewer system	\$ 3,090,319	\$ -	\$ -	\$ 3,090,319
Equipment, furniture and fixtures	<u>-</u>	<u>11,250</u>	<u>-</u>	<u>11,250</u>
Totals	3,090,319	11,250	-	3,101,569
Less accumulated depreciation	<u>1,605,505</u>	<u>127,708</u>	<u>-</u>	<u>1,733,213</u>
Business-type activities, capital assets, net	<u>\$ 1,484,814</u>	<u>\$ (116,458)</u>	<u>\$ -</u>	<u>\$ 1,368,356</u>

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

Sewer systems	\$ 125,458
Section 8 Housing Program	<u>2,250</u>
Total depreciation expense	<u>\$ 127,708</u>

(9) Unearned Revenue

Unearned revenue in the governmental activities at December 31, 2020 consists of rent revenue received in advance in the amount of \$194,333.

Unearned revenue in the business-type activities at December 31, 2020 consists of prepayments for customer's utility accounts in the amount of \$410 and HCV CARES ACT revenue received in the amount of \$12,104 that will be used in the subsequent year.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(10) Changes in Long-Term Liabilities

The following is a summary of long-term liability transactions for the year ended December 31, 2020:

	Balance 1/1/2020	Additions	Reductions	Balance 12/31/2020	Due Within One Year
Governmental activities:					
General obligation					
bonds and certificates	\$21,313,000	\$ -	\$2,159,000	\$19,154,000	\$2,259,000
Unamortized bond					
premium	497,151	-	62,143	435,008	-
Total bonds payable	21,810,151	-	2,221,143	19,589,008	2,259,000
Compensated absences	148,882	-	13,252	135,630	-
Total governmental activities	<u>\$21,959,033</u>	<u>\$ -</u>	<u>\$2,234,395</u>	<u>\$19,724,638</u>	<u>\$2,259,000</u>
Business-type activities:					
Revenue bond	<u>\$ 48,996</u>	<u>\$ -</u>	<u>\$ 2,504</u>	<u>\$ 46,492</u>	<u>\$ 2,624</u>

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

General obligation bonds payable at December 31, 2020, consist of the following:

\$900,000 Certificates of Indebtedness, Series 2011, dated May 12, 2011, for the purpose of paying the costs of constructing and improving Parish roads and highways and costs incurred in the issuance of the certificates, due in one remaining annual installment of \$154,000 on 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 15.82 mills.	\$ 154,000
\$28,620,000 Sales Tax Revenue Bonds Series 2013, dated December 17, 2013, for the purpose of constructing, improving and resurfacing public roads within the boundaries of Road and Drainage Sales Tax District No. 1 of the Parish, due in annual installments of \$1,895,000 to \$2,590,000 through December 1, 2028 at an interest rate of 4.00% to 4.125%, secured by an irrevocable pledge and dedication of the avails or proceeds of the 2% sales and use tax.	18,185,000
\$1,500,000 Limited Tax Revenue Bonds, Series 2012, dated July 19, 2012, for the purpose of constructing a new parish library, due in annual installments of \$110,000 to \$100,000 through September 1, 2028, interest at 2.85% 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 5.30 mills.	815,000
	<u>\$19,154,000</u>

Revenue bonds at December 31, 2020 consist of the following issue:

\$83,000 Sewer Revenue Bonds dated July 19, 1994, for the purpose of constructing and acquiring a sanitary sewage collection and disposal system in Police Jury Ward No. 1. The principal and interest payments are due in monthly installments of \$417 through July 19, 2033, with interest at 5.25%. These bonds are secured by revenues derived from the operation of the sanitary sewage collection and disposal system.	<u>\$46,492</u>
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The bonds and certificates of indebtedness are due as follows:

Year ending December 31,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2021	\$ 2,259,000	\$ 739,763	\$ 2,624	\$ 2,386
2022	2,170,000	654,219	2,765	2,245
2023	2,235,000	586,331	2,914	2,096
2024	2,315,000	503,531	3,071	1,939
2025	2,405,000	409,675	3,235	1,774
2026-2030	7,770,000	647,675	18,985	6,065
2031-2032	-	-	12,898	1,011
	<u>\$19,154,000</u>	<u>\$3,541,194</u>	<u>\$46,492</u>	<u>\$17,516</u>



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(11) Sales and Use Tax

Proceeds of a 2% sale and use tax levied by the Police Jury beginning 2013, levied for fifteen years, (2020 collections \$3,633,244) are dedicated to the following purposes:

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

(12) Pension Plans

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

Parochial Employees Retirement System of Louisiana -

Eligibility and Benefits:

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Cost-of-Living Increases:

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

Contributions:

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2020, members contributed 9.5% of their annual covered salary and the Police Jury contributed 12.25%. According to state statute, the Plan also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The Plan also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Contributions from non-employer contributing entities were \$30,887. Contributions to the pension plan from the Police Jury were \$269,297 for the year ended December 31, 2020.

Net Pension Liability:

At December 31, 2020, the Police Jury reported a net pension liability of \$17,967 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2019 and the total pension liability used to calculate the net pension obligation was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2019, the Police Jury's proportion was 0.381680%, which was a decrease of 0.0007918% from its proportion measured as of December 31, 2018. Detailed information about the pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Police Jury's net pension liability is available in the separately issued plan financial reports at <http://www.persla.org>.

Payables to the System:

The Police Jury's payable to the Plan at December 31, 2020 was \$127,953 for the contractually required contribution for the 4<sup>th</sup> quarter of the 2020 calendar year. This amount is included in liabilities and reported as accounts and other payables in these financial statements.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Actuarial Assumptions:

A summary of the actuarial methods and assumptions used in determining the total pension liability of the plan as of December 31, 2020 are as follows:

Valuation Date	December 31, 2019
Date of experience study on which significant assumptions are based	1/1/2013 - 12/31/2017
Actuarial Cost Method	Entry Age Normal
Expected Remaining Service Lives	4 years
Investment Rate of Return	6.50%, net of investment expense, including inflation
Inflation Rate	2.40%
Mortality	Pub-2010 Public Retirement Plans Mortality Table for: Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality; for employees, the Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale; for disabled annuitants, the Table for General Disabled Retirees multiplied by 130% for males and 125% for females using the MP2018 scale.
Projected Salary Increases	4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Plan and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

Discount Rate:

The discount rate used to measure the total pension liability was 6.50% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.0% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.18% for the year ended December 31, 2019. Best estimates of arithmetic real rates of return for each major asset class included in the Plan's target asset allocations as of December 31, 2019 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real assets	2%	0.11%
	<u>100%</u>	<u>5.18%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.18%</u>

Sensitivity to Changes in the Discount Rate:

The following presents the employer's proportionate share of the net pension liability for Plan A calculated using the discount rate of 6.50%, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease <u>5.50%</u>	Current Discount Rate <u>6.50%</u>	1.0% Increase <u>7.50%</u>
Employer's proportionate share of the net pension liability	<u>\$1,941,947</u>	<u>\$17,967</u>	<u>\$1,594,290</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, 2020, the Police Jury recognized \$347,886 in pension expense.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

At December 31, 2020, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ -	\$ 160,847
Change of assumptions	250,937	-
Net difference between projected and actual earnings on pension plan investments	-	673,512
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	15,993	10,963
Employer contributions subsequent to the measurement date	<u>269,297</u>	<u>-</u>
Total	<u>\$ 536,227</u>	<u>\$ 845,322</u>

Deferred outflows of resources of \$269,297 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, 2021. 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	
2021	\$ (126,188)
2022	(163,389)
2023	14,413
2024	<u>(303,228)</u>
	<u>\$ (578,392)</u>

Registrar of Voters Retirement System –

Eligibility and Benefits:

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



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

Contributions:

According to state statute, contribution requirements for all employers are actuarially determined each year. The actual employer contribution rate was 18.00% and the employee contribution rate was 7.00% for 2020. In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Contributions from non-employer contributing entities were \$16,559. Contributions to the pension plan from the Police Jury were \$12,751 for the year ended December 31, 2020.

Net Pension Liability:

At December 31, 2020, the Police Jury reported a liability of \$112,579 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 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, 2020, the Police Jury's proportion was 0.522582%, which was an increase of 0.014557% from its proportion measured as of June 30, 2019. 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, 2020 are as follows:

Valuation Date	June 30, 2020
Date of experience study on which significant assumptions are based	7/1/2009 - 6/30/2019
Actuarial Cost Method	Entry Age Normal
Expected Remaining Service Lives	5 years
Inflation Rate	2.30%
Investment Rate of Return	6.40%
Projected Salary Increases	5.25%
Mortality	RP-2000 Healthy Mortality Table for active members, healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Discount Rate:

The discount rate used to measure the total pension liability was 6.40% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.75% for the year ended June 30, 2020.

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, 2020 were as follows:

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

Sensitivity to Changes in the Discount Rate:

The following table presents the net pension liability of the participating employers, calculated using the discount rate of 6.40%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1.0% Decrease <u>5.40%</u>	Current Discount Rate <u>6.40%</u>	1.0% Increase <u>7.40%</u>
Employer's proportionate share of the net pension liability	<u>\$ 184,879</u>	<u>\$ 112,579</u>	<u>\$ 50,961</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, 2020, the Police Jury recognized \$24,996 in pension expense.



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ -	\$ 18,172
Change of assumptions	20,756	-
Net difference between projected and actual earnings on pension plan investments	3,010	-
Change in proportion and differences between employer contributions and proportionate share of contributions	5,208	28
Employer contributions subsequent to the measurement date	6,378	-
Total	<u>\$ 35,352</u>	<u>\$ 18,200</u>

Deferred outflows of resources of \$6,378 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, 2021. 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	
2021	\$ (1,110)
2022	4,257
2023	2,206
2024	5,421
	<u>\$ 10,774</u>

(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, 2020 by transferring \$541,363 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, 2020, follows:

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

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

(15) Interfund Transactions

Transfers consisted of the following at December 31, 2020:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major funds:		
General Fund	\$ -	\$ 662,837
Road District Maintenance	365,930	410,656
Public Library Maintenance	10	146,993
2% Sales Tax District Debt Service	2,700,440	-
2% Sales Tax Capital Projects	-	2,700,440
Total major governmental funds	3,066,380	3,920,926
Proprietary funds:		
Sewer System Maintenance	5,000	-
Nonmajor governmental funds	849,556	10
Total	<u>\$3,920,936</u>	<u>\$3,920,936</u>

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 74,818
Benefits - insurance	6,565
Benefits - retirement	9,165
Benefits - payroll taxes	1,052
Cell phone	947
Uniforms	44
Registration fees	990
Mileage	1,393
Meals and tips	570
	<u>\$ 95,544</u>

(17) Litigation and Claims

There is no litigation pending against the Police Jury at December 31, 2020.

(18) 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.

(19) Risk Management

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

(20) Risks and Uncertainties

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may have and may continue to impact the Police Jury's ongoing operations. The extent and severity of the potential impact on future operations is unknown at this time.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(21) Prior Period Adjustment

Beginning net position of the Evangeline Parish Police Jury's Section 8 Housing Program has been restated by \$16,145. The Police Jury wrote off outstanding checks from prior years during the year ended December 31, 2020.

	Section 8 Housing Program	Total Enterprise Funds	GWFS Business-type Activities
January 1, 2020 net position, as reported	\$ 122,778	\$ 1,714,062	\$ 1,714,062
Net effect of voiding outstanding checks	<u>16,145</u>	<u>16,145</u>	<u>16,145</u>
January 1, 2020 net position, as restated	<u>\$ 138,923</u>	<u>\$ 1,730,207</u>	<u>\$ 1,730,207</u>

**REQUIRED  
SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

General Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - ad valorem	\$ 813,000	\$ 797,581	\$ 718,843	\$ (78,738)
Licenses and permits	470,100	472,168	474,789	2,621
Intergovernmental revenues -				
Federal grants	26,612	1,007,609	983,982	(23,627)
State funds:				
State revenue sharing	40,000	40,115	40,073	(42)
Parish equalization funds	1,084,000	796,487	644,128	(152,359)
Other	137,070	147,108	136,908	(10,200)
Fees, charges, and commissions	24,780	18,373	17,860	(513)
Use of money and property	54,489	75,326	75,791	465
Miscellaneous	335,245	347,605	334,419	(13,186)
Total revenues	<u>2,985,296</u>	<u>3,702,372</u>	<u>3,426,793</u>	<u>(275,579)</u>
Expenditures:				
Current -				
General government:				
Legislative	248,689	296,419	296,560	(141)
Judicial	135,577	129,677	124,831	4,846
Elections	119,741	168,818	187,941	(19,123)
Finance and administration	583,699	1,094,001	1,136,834	(42,833)
Other	359,869	370,070	388,132	(18,062)
Public safety	577,677	924,099	1,066,427	(142,328)
Economic development and assistance	213,083	77,160	82,905	(5,745)
Total expenditures	<u>2,238,335</u>	<u>3,060,244</u>	<u>3,283,630</u>	<u>(223,386)</u>
Excess of revenues over expenditures	746,961	642,128	143,163	(498,965)
Other financing uses:				
Transfers out	<u>(612,363)</u>	<u>(661,992)</u>	<u>(662,837)</u>	<u>(845)</u>
Net change in fund balance	134,598	(19,864)	(519,674)	(499,810)
Fund balance, beginning	<u>1,743,520</u>	<u>1,743,520</u>	<u>1,743,520</u>	<u>-</u>
Fund balance, ending	<u>\$1,878,118</u>	<u>\$1,723,656</u>	<u>\$1,223,846</u>	<u>\$ (499,810)</u>

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Health Unit Maintenance Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - ad valorem	\$ 406,663	\$ 483,482	\$ 439,070	\$ (44,412)
Intergovernmental revenues -				
State funds:				
State revenue sharing	24,500	24,923	24,756	(167)
Other	83,000	84,450	85,560	1,110
Use of money and property	9,079	9,992	11,303	1,311
Miscellaneous	<u>1,400</u>	<u>440</u>	<u>550</u>	<u>110</u>
Total revenues	524,642	603,287	561,239	(42,048)
Expenditures:				
Current -				
Health and welfare	<u>590,447</u>	<u>584,036</u>	<u>608,900</u>	<u>(24,864)</u>
Net change in fund balance	(65,805)	19,251	(47,661)	(66,912)
Fund balance, beginning	<u>1,787,664</u>	<u>1,787,664</u>	<u>1,787,664</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,721,859</u>	<u>\$ 1,806,915</u>	<u>\$ 1,740,003</u>	<u>\$ (66,912)</u>

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Cemetery Maintenance Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - ad valorem	\$ 369,708	\$ 358,122	\$ 314,380	\$ (43,742)
Intergovernmental revenues -				
State funds:				
State revenue sharing	14,502	14,625	14,379	(246)
Use of money and property	<u>10,575</u>	<u>11,774</u>	<u>13,580</u>	<u>1,806</u>
Total revenues	394,785	384,521	342,339	(42,182)
Expenditures:				
Current -				
Public works	<u>183,518</u>	<u>166,140</u>	<u>180,208</u>	<u>(14,068)</u>
Net change in fund balance	211,267	218,381	162,131	(56,250)
Fund balance, beginning	<u>1,926,050</u>	<u>1,926,050</u>	<u>1,926,050</u>	<u>-</u>
Fund balance, ending	<u>\$2,137,317</u>	<u>\$2,144,431</u>	<u>\$2,088,181</u>	<u>\$ (56,250)</u>

The accompanying notes are an integral part of this schedule.



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Road District Maintenance Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - ad valorem	\$2,532,790	\$2,389,232	\$2,271,492	\$ (117,740)
Intergovernmental revenues -				
Federal grants	-	-	23,622	23,622
State funds:				
State revenue sharing	113,000	113,749	113,444	(305)
Use of money and property	14,324	15,105	14,515	(590)
Miscellaneous	9,800	9,320	10,549	1,229
Total revenues	2,669,914	2,527,406	2,433,622	(93,784)
Expenditures:				
Current -				
Public works	2,219,776	2,272,250	2,321,153	(48,903)
Excess of revenues over expenditures	450,138	255,156	112,469	(142,687)
Other financing sources (uses):				
Transfers in	320,645	365,930	365,930	-
Transfers out	(386,678)	(386,975)	(410,656)	(23,681)
Total other financing sources (uses)	(66,033)	(21,045)	(44,726)	(23,681)
Net change in fund balance	384,105	234,111	67,743	(166,368)
Fund balance, beginning	3,148,033	3,148,033	3,148,033	-
Fund balance, ending	\$3,532,138	\$3,382,144	\$3,215,776	\$ (166,368)

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Public Library Maintenance Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - ad valorem	\$ 1,220,505	\$ 1,214,803	\$ 1,105,954	\$ (108,849)
Intergovernmental revenues -				
Federal grants	-	6,775	6,775	-
State funds:				
State revenue sharing	34,400	34,315	34,188	(127)
Other	3,000	4,747	4,747	-
Use of money and property	13,200	18,365	20,788	2,423
Miscellaneous	23,125	13,766	16,225	2,459
Total revenues	<u>1,294,230</u>	<u>1,292,771</u>	<u>1,188,677</u>	<u>(104,094)</u>
Expenditures:				
Current -				
Culture and recreation	1,117,136	939,661	994,914	(55,253)
Capital outlay	30,000	-	-	-
Total expenditures	<u>1,147,136</u>	<u>939,661</u>	<u>994,914</u>	<u>(55,253)</u>
Excess of revenues over expenditures	<u>147,094</u>	<u>353,110</u>	<u>193,763</u>	<u>(159,347)</u>
Other financing sources (uses):				
Transfers in	-	-	10	10
Transfers out	<u>(146,993)</u>	<u>(146,993)</u>	<u>(146,993)</u>	<u>-</u>
Total other financing sources (uses)	<u>(146,993)</u>	<u>(146,993)</u>	<u>(146,983)</u>	<u>10</u>
Net change in fund balance	101	206,117	46,780	(159,337)
Fund balance, beginning	<u>3,674,194</u>	<u>3,674,194</u>	<u>3,674,194</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,674,295</u>	<u>\$ 3,880,311</u>	<u>\$ 3,720,974</u>	<u>\$ (159,337)</u>

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Employer's Share of Net Pension Liability  
For the Year Ended December 31, 2020

Year ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<b><i>Parochial Employees Retirement System*</i></b>					
2020	0.381680%	\$ 17,967	\$2,420,151	0.7%	99.89%
2019	0.389598%	1,729,176	2,395,041	72.2%	88.86%
2018	0.341629%	(253,573)	2,034,558	12.5%	101.98%
2017	0.338456%	697,055	1,948,014	35.8%	94.15%
2016	0.396611%	1,043,994	2,205,406	47.3%	92.23%
2015	0.353762%	96,721	1,916,939	5.0%	99.15%
<b><i>Registrar of Voters Retirement System**</i></b>					
2020	0.522582%	\$ 112,579	\$ 69,800	161.3%	83.32%
2019	0.508025%	95,002	68,986	137.7%	84.83%
2018	0.490366%	115,747	67,627	171.2%	80.57%
2017	0.489456%	107,441	66,464	161.7%	80.51%
2016	0.484202%	137,393	68,022	202.0%	73.98%
2015	0.484352%	118,620	57,253	207.2%	76.86%

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

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

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

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Employer Contributions  
For the Year Ended December 31, 2020

Year ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
<b><i>Parochial Employees Retirement System</i></b>					
2020	\$ 269,297	\$ 269,297	\$ -	\$ 2,198,344	12.25%
2019	278,317	278,317	-	2,420,151	11.50%
2018	275,430	275,430	-	2,395,041	11.50%
2017	254,320	254,320	-	2,034,558	12.50%
2016	253,242	253,242	-	1,948,014	13.00%
2015	319,784	319,784	-	2,205,406	14.50%
<b><i>Registrar of Voters Retirement System</i></b>					
2020	\$ 12,751	\$ 12,751	\$ -	\$ 70,841	18.00%
2019	12,320	12,320	-	69,800	17.65%
2018	11,728	11,728	-	68,986	17.00%
2017	12,511	12,511	-	67,627	18.50%
2016	14,124	14,124	-	66,464	21.25%
2015	15,913	15,913	-	68,022	23.39%

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

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

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

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

(2) Excess of Expenditures Over Appropriations

The following funds incurred expenditures in excess of appropriations for the year ended December 31, 2020:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Excess</u>
General Fund	\$3,060,244	\$3,283,630	\$223,386
Health Unit Maintenance	584,036	608,900	24,864
Cemetery Maintenance	166,140	180,208	14,068
Road District Maintenance	2,272,250	2,321,153	48,903
Public Library Maintenance	939,661	994,914	55,253

(3) Pension Plans

Changes of Benefit Terms -

A. Parochial Employees Retirement System of Louisiana:

Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2020.

B. Registrar of Voters Retirement System of Louisiana:

Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2020.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Required Supplementary Information (Continued)

Changes of Assumptions -

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

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

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

## **OTHER FINANCIAL INFORMATION**

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Nonmajor Governmental Funds  
Combining Balance Sheet  
December 31, 2020

	Special Revenue	Debt Service	Capital Projects	Totals
<b>ASSETS</b>				
Cash and interest bearing deposits	\$ 842,298	\$ 17,621	\$ 43,619	\$ 903,538
Receivables, net	10,690	-	-	10,690
Due from other governmental units	85,063	-	-	85,063
Other assets	5,000	-	-	5,000
Total assets	<u>\$ 943,051</u>	<u>\$ 17,621</u>	<u>\$ 43,619</u>	<u>\$ 1,004,291</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	20,234	-	-	20,234
Unearned revenue	194,333	-	-	194,333
Total liabilities	<u>214,567</u>	<u>-</u>	<u>-</u>	<u>214,567</u>
Fund balances:				
Restricted -				
Debt service	-	17,621	-	17,621
Operations and maintenance	724,465	-	-	724,465
Purposes of grant	4,019			4,019
Assigned -				
Operations and maintenance	-	-	43,619	43,619
Total fund balances	<u>728,484</u>	<u>17,621</u>	<u>43,619</u>	<u>789,724</u>
Total liabilities and fund balances	<u>\$ 943,051</u>	<u>\$ 17,621</u>	<u>\$ 43,619</u>	<u>\$ 1,004,291</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, 2020

	Special Revenue	Debt Service	Capital Projects	Totals
Revenues:				
Intergovernmental revenues -				
Federal grants	\$ 115,168	\$ -	\$ -	\$ 115,168
State funds:				
Parish transportation funds	409,730	-	-	409,730
Fees, charges and commissions	546,691	-	-	546,691
Use of money and property	59,757	916	289	60,962
Other revenues	20,025	-	-	20,025
Total revenues	<u>1,151,371</u>	<u>916</u>	<u>289</u>	<u>1,152,576</u>
Expenditures:				
Current -				
General government:				
Judicial	700,099	-	-	700,099
Public safety	32,350	-	-	32,350
Public works	492,046	-	-	492,046
Culture and recreation	222,403	-	-	222,403
Economic development	7,800	-	-	7,800
Debt service	-	303,404	-	303,404
Total expenditures	<u>1,454,698</u>	<u>303,404</u>	<u>-</u>	<u>1,758,102</u>
Excess (deficiency) of revenues over expenditures	<u>(303,327)</u>	<u>(302,488)</u>	<u>289</u>	<u>(605,526)</u>
Other financing sources (uses):				
Transfers in	546,152	303,404	-	849,556
Transfers out	-	-	(10)	(10)
Total other financing sources (uses)	<u>546,152</u>	<u>303,404</u>	<u>(10)</u>	<u>849,546</u>
Net change in fund balances	242,825	916	279	244,020
Fund balances, beginning	<u>485,659</u>	<u>16,705</u>	<u>43,340</u>	<u>545,704</u>
Fund balances, ending	<u>\$ 728,484</u>	<u>\$ 17,621</u>	<u>\$ 43,619</u>	<u>\$ 789,724</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.

### **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.

### **Special Grant Fund**

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Nonmajor Special Revenue Funds  
Combining Balance Sheet  
December 31, 2020

	Parish Road Fund	Criminal Court Fund	Crooked Creek Recreation Fund	Industrial District No. 1	Special Grant Fund	Totals
<b>ASSETS</b>						
Cash and interest-bearing deposits	\$ 463,273	\$ 11,714	\$ 70,757	\$ 292,535	\$ 4,019	\$ 842,298
Receivables, net	-	-	-	10,690	-	10,690
Due from other governmental units	30,599	41,754	-	-	12,710	85,063
Other assets	-	-	-	5,000	-	5,000
Total assets	<u>\$ 493,872</u>	<u>\$ 53,468</u>	<u>\$ 70,757</u>	<u>\$ 308,225</u>	<u>\$ 16,729</u>	<u>\$ 943,051</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ -	\$ 3,846	\$ 3,384	\$ 294	\$ 12,710	\$ 20,234
Unearned revenue	-	-	-	194,333	-	194,333
Total liabilities	<u>-</u>	<u>3,846</u>	<u>3,384</u>	<u>194,627</u>	<u>12,710</u>	<u>214,567</u>
Fund balances:						
Restricted -						
Operations and maintenance	493,872	49,622	67,373	113,598	-	724,465
Purposes of grant	-	-	-	-	4,019	4,019
Total fund balances	<u>493,872</u>	<u>49,622</u>	<u>67,373</u>	<u>113,598</u>	<u>4,019</u>	<u>728,484</u>
Total liabilities and fund balances	<u>\$ 493,872</u>	<u>\$ 53,468</u>	<u>\$ 70,757</u>	<u>\$ 308,225</u>	<u>\$ 16,729</u>	<u>\$ 943,051</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, 2020

	Parish Road Fund	Criminal Court Fund	Crooked Creek Recreation Fund
Revenues:			
Intergovernmental revenues -			
Federal grants	\$ -	\$ -	\$ -
State funds:			
Parish transportation funds	409,730	-	-
Fees, charges and commissions	-	186,414	293,182
Use of money and property	3,310	1,839	-
Other revenues	-	-	2,025
Total revenues	<u>413,040</u>	<u>188,253</u>	<u>295,207</u>
Expenditures:			
Current -			
General government:			
Judicial	-	700,099	-
Public safety	-	-	-
Public works	393,780	-	-
Culture and recreation	-	-	222,403
Economic development	-	-	-
Total expenditures	<u>393,780</u>	<u>700,099</u>	<u>222,403</u>
Excess (deficiency) of revenues over expenditures	19,260	(511,846)	72,804
Other financing sources:			
Transfers in	<u>-</u>	<u>541,363</u>	<u>3,500</u>
Net change in fund balances	19,260	29,517	76,304
Fund balances (deficit), beginning	<u>474,612</u>	<u>20,105</u>	<u>(8,931)</u>
Fund balances, ending	<u>\$ 493,872</u>	<u>\$ 49,622</u>	<u>\$ 67,373</u>

Industrial District No. 1	Special Grant Fund	Totals
\$ 82,822	\$ 32,346	\$ 115,168
-	-	409,730
67,095	-	546,691
54,475	133	59,757
18,000	-	20,025
<u>222,392</u>	<u>32,479</u>	<u>1,151,371</u>
-	-	700,099
-	32,350	32,350
98,266	-	492,046
-	-	222,403
7,800	-	7,800
<u>106,066</u>	<u>32,350</u>	<u>1,454,698</u>
116,326	129	(303,327)
-	1,289	546,152
116,326	1,418	242,825
<u>(2,728)</u>	<u>2,601</u>	<u>485,659</u>
<u>\$ 113,598</u>	<u>\$ 4,019</u>	<u>\$ 728,484</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 5.30 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 15.82 mills fifteen year property tax levied and collected through the year 2028.

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Nonmajor Debt Service Funds  
Combining Balance Sheet  
December 31, 2020

	<u>Public Library Sinking</u>	<u>Road District 4 Sinking</u>	<u>Totals</u>
ASSETS			
Cash and interest-bearing deposits	<u>\$ 17,428</u>	<u>\$ 193</u>	<u>\$ 17,621</u>
FUND BALANCES			
Fund balances:			
Restricted -			
Debt service	<u>\$ 17,428</u>	<u>\$ 193</u>	<u>\$ 17,621</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, 2020

	<u>Public Library Sinking</u>	<u>Road District 4 Sinking</u>	<u>Totals</u>
Revenues:			
Use of money and property	\$ 774	\$ 142	\$ 916
Expenditures:			
Debt service	<u>146,993</u>	<u>156,411</u>	<u>303,404</u>
Deficiency of revenues over expenditures	(146,219)	(156,269)	(302,488)
Other financing sources:			
Transfers in	<u>146,993</u>	<u>156,411</u>	<u>303,404</u>
Net change in fund balances	774	142	916
Fund balances, beginning	<u>16,654</u>	<u>51</u>	<u>16,705</u>
Fund balances, ending	<u><u>\$ 17,428</u></u>	<u><u>\$ 193</u></u>	<u><u>\$ 17,621</u></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, 2020

	Public Library Construction	Drainage Improvement Construction	Total
ASSETS			
Cash and interest-bearing deposits	<u>\$ -</u>	<u>\$ 43,619</u>	<u>\$ 43,619</u>
FUND BALANCES			
Fund balances			
Assigned -			
Operations and maintenance	<u>\$ -</u>	<u>\$ 43,619</u>	<u>\$ 43,619</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, 2020

	Public Library Construction	Drainage Improvement Construction	Total
Revenues:			
Use of money and property	\$ -	\$ 289	\$ 289
Other financing uses:			
Transfers out	<u>(10)</u>	<u>-</u>	<u>(10)</u>
Net change in fund balances	(10)	289	279
Fund balances, beginning	<u>10</u>	<u>43,330</u>	<u>43,340</u>
Fund balances, ending	<u>\$ -</u>	<u>\$43,619</u>	<u>\$43,619</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Other Supplemental Information - Ward One Sewer System  
(Unaudited)  
December 31, 2020

Number of Sewer Customers

Records maintained by the Police Jury indicated the following number of customers were being serviced during the month of December 2020:

Residential	175
Commercial	<u>1</u>
Total customers	<u><u>176</u></u>

Sewer Rates

The sewer rates for the Police Jury Ward No. 1 sewer system are \$22.08 per month for residential and \$23.75 for commercial buildings for the year ended December 31, 2020.

Aged Receivables

The aged receivables as of December 31, 2020 were as follows:

30 days	\$ 1,104
60 days	<u>2,303</u>
	<u><u>\$ 3,407</u></u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Insurance in Force  
(Unaudited)  
December 31, 2020

Description of Coverage	Expiration Date	Coverage Amounts
Workmen's Compensation:		
LWCC	1/1/2021	\$ 120,031
Commercial property insurance:		
Building - 1204 Chauncey Pitre Road, Ville Platte	3/15/2021	326,000
Police Jury administrative office - 1008 W. LaSalle, Ville Platte	3/15/2021	520,000
Evangeline Parish Library -		
General liability	8/6/2021	1,000,000
Building (3036 Stagg Street, Basile)	8/6/2021	369,467
Building (1111 Walnut Street, Pine Prairie)	8/6/2021	401,698
Building (13951 Veterans Memorial Blvd, Ville Platte)	8/6/2021	153,796
Building (New library - Main Street)	8/6/2021	1,727,544
Building (111 North 1st Street, Chataignier)	8/6/2021	115,500
Business personal property (Ville Platte, Mamou, Chataignier, Basile, and Pine Prairie)	8/6/2021	Various
Fire and extended coverage:		
Evangeline Parish Sheriff's Office (Courthouse Annex 415 W. Cotton):	3/15/2021	671,000
County Extension and USDA, 230 Court St., Ville Platte		
Building	3/15/2021	335,000
Contents	3/15/2021	20,000
Courthouse (200 Court St., Ville Platte) -		
Building	3/15/2021	5,260,000
Contents	3/15/2021	1,000,000
Food stamp office (138 Court St., Ville Platte) -		
Building	3/15/2021	150,000
Health Unit and Library (317 2nd Street, Mamou)		
Buildings	3/15/2021	671,000
Contents	3/15/2021	35,000

(continued)

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Insurance in Force (Continued)  
(Unaudited)  
December 31, 2020

Description of Coverage	Expiration Date	Coverage Amounts
Fire and extended coverage: (continued)		
Health Unit (1010 W. LaSalle, Ville Platte)		
Buildings	3/15/2021	760,000
Contents	3/15/2021	75,000
USDA Building (205 Court Street, Ville Platte)	3/15/2021	500,000
Crooked Creek (1300 Sandy Beach Drive, Ville Platte)		
Lodge #9, #10, #11, Bathroom #1, and #2	3/15/2021	40,000 each
Center Bath House	3/15/2021	50,000
Conference room/Pavilion	3/15/2021	150,000
Front office building	3/15/2021	125,000
Front office contents	3/15/2021	25,000
Surety Bonds:		
Secretary-treasurer	6/13/2021	50,000
Assist. Secretary-treasurer	6/13/2021	50,000
Payroll Clerk	6/13/2021	5,000
A/P Clerks and Permit Clerk	6/13/2021	15,000
President	6/13/2021	50,000
Vice President	6/13/2021	50,000
Registrar of Voters	4/24/2021	5,000
Public Works Director	6/13/2021	50,000
Public officials	4/20/2021	1,000,000
Mamou Health Unit - Office Clerk	5/30/2021	5,000
Mamou Health Unit - Office Manager	5/30/2021	5,000
Crooked Creek - Reservations Clerk (2)	5/30/2021	5,000
Crooked Creek - Park Manager	5/30/2021	5,000
Library - Director and Board	11/1/2021	1,000,000
All risk physical damage:		
Police Jury road equipment -	3/15/2021	100,000
Fleet Policy	2/4/2021	100,000

## **OTHER SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

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

Entity Name: Evangeline Parish Police Jury  
LLA Entity ID#: 2511  
Date that reporting period ended: 12/31/2020

	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
<b>Cash Basis Presentation</b>		
Receipts From:		
Evangeline Parish Sheriff, Court Costs/Fees	\$ 13,298	\$ 9,156
Evangeline Parish Sheriff, Criminal Fines - Other	46,473	57,254
Evangeline Parish Sheriff, Bond Fees	300	-
District Attorney of the 13th Judicial District, Criminal Fines - Other	806	1,884
Ville Platte City Court, Criminal Fines - Other	<u>7,631</u>	<u>3,794</u>
Total Receipts	<u>\$ 68,508</u>	<u>\$ 72,088</u>



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Financial Data Schedule - Balance Sheet  
Section 8 Housing Program  
December 31, 2020

Line Item Number	Account Description	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	97.109 Housing Assistance Grant	Total
111	Cash - unrestricted	\$ 37,766	\$ 12,104	\$ -	\$ 49,870
113	Cash - other restricted	-	-	91,149	91,149
100	Total cash	<u>37,766</u>	<u>12,104</u>	<u>91,149</u>	<u>141,019</u>
124	Accounts receivable - other government	<u>7,648</u>	-	-	<u>7,648</u>
120	Total receivables, net	<u>7,648</u>	-	-	<u>7,648</u>
150	Total current assets	<u>45,414</u>	<u>12,104</u>	<u>91,149</u>	<u>148,667</u>
164	Furniture, equipment & machinery	11,250	-	-	11,250
166	Accumulated depreciation	<u>(2,250)</u>	-	-	<u>(2,250)</u>
160	Total capital assets, net	<u>9,000</u>	-	-	<u>9,000</u>
180	Total non-current assets	<u>9,000</u>	-	-	<u>9,000</u>
290	Total assets	<u>\$ 54,414</u>	<u>\$ 12,104</u>	<u>\$ 91,149</u>	<u>\$ 157,667</u>
312	Accounts payable <= 90 days	\$ 5,333		\$ -	\$ 5,333
342	Unearned revenue	-	12,104	-	12,104
310	Total current liabilities	<u>5,333</u>	<u>12,104</u>	-	<u>17,437</u>
300	Total liabilities	<u>5,333</u>	<u>12,104</u>	-	<u>17,437</u>
508.4	Net investment in capital assets	9,000	-	-	9,000
511.4	Restricted net position	16,706	-	-	16,706
512.4	Unrestricted net position	<u>23,375</u>	-	<u>91,149</u>	<u>114,524</u>
513	Total equity - net position	<u>49,081</u>	-	<u>91,149</u>	<u>140,230</u>
600	Total liabilities and equity	<u>\$ 54,414</u>	<u>\$ 12,104</u>	<u>\$ 91,149</u>	<u>\$ 157,667</u>

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Financial Data Schedule - Income Statement  
Section 8 Housing Program  
For the Year Ended December 31, 2020

Line Item Number	Account Description	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	97.109 Housing Assistance Grant	Total
70600	HUD PHA operating grants	\$ 569,756	\$ 21,921	\$ -	\$ 591,677
71100	Investment income - unrestricted	152	-	-	152
71500	Other revenue	190,289	-	-	190,289
70000	Total revenue	760,197	21,921	-	782,118
91100	Administrative salaries	45,115	-	-	45,115
91500	Employee benefit contributions- admin	16,184	-	-	16,184
91600	Office expenses	11,935	-	-	11,935
91800	Travel	856	-	-	856
91900	Other	8,469	-	-	8,469
91000	Total operating - administrative	82,559	-	-	82,559
92400	Tenant services - other	-	10,671	-	10,671
92500	Total tenant services	-	10,671	-	10,671
96130	Workmen's Compensation	139	-	-	139
96100	Total insurance premiums	139	-	-	139
96900	Total operating expenses	82,698	10,671	-	93,369
97000	Excess operating revenue over operating expenses	677,499	11,250	-	688,749
97300	Housing assistance payments	507,177	-	3,080	510,257
97350	HAP Portability-In	174,935	-	-	174,935
97400	Depreciation expense	2,250	-	-	2,250
90000	Total expenses	767,060	10,671	3,080	780,811
10000	Excess (deficiency) of revenue over (under) expenses	(6,863)	11,250	(3,080)	1,307
11030	Beginning equity	28,549	-	94,229	122,778
11040	Prior period adjustments, equity transfers and corrections	27,395	(11,250)	-	16,145
11170	Administrative fee equity	32,375	-	-	32,375
11180	Housing assistance payments equity	\$ 16,706	\$ -	\$ -	\$ 16,706
11190	Unit months available	1,440		5	1,445
11210	Unit months leased	1,412		5	1,417

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

# KOLDER, SLAVEN & COMPANY, LLC

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Evangeline Parish Police Jury (Police Jury), as of and for the year ended December 31, 2020, 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 4, 2021. The opinion on the Police Jury's Aggregately Discretely Presented Component Units was adverse because the financial statements do not include financial data of the component units of the Police Jury, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with these omitted component units.

### Internal Control over Financial Reporting

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

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

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

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2020-001, 2020-002, and 2020-003.

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

The Evangeline Parish Police Jury's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. 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 4, 2021



# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

### Report on Compliance for Each Major Federal Program

We have audited the Evangeline Parish Police Jury's (Police Jury) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Police Jury's major federal program for the year ended December 31, 2020. The Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### *Management's Responsibility*

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

### *Auditor's Responsibility*

Our responsibility is to express an opinion on compliance for each of the Police Jury's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### *Opinion on Each Major Federal Program*

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2020.

## Report on Internal Control over Compliance

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

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

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

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

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

Ville Platte, Louisiana  
June 4, 2021

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program Name	Pass-through Identifying Number	CFDA Number	Passed Through to Subrecipients	Expenditures
Direct Programs:				
United States Department of Housing and Urban Development				
Housing Voucher Cluster -				
Section 8 Housing Choice Vouchers	-	14.871	\$ -	\$ 569,756
Section 8 Housing Choice Vouchers - COVID-19				
HCV CARES Act Funding	-	14.871	-	21,921
Total Department of Housing and Urban Development			-	591,677
Pass-through Programs:				
United States Department of Treasury				
Passed through the State of Louisiana Division of Administration				
COVID-19 Coronavirus Relief Fund	-	21.019	504,333	988,257
Election Assistance Commission				
Passed through the State of Louisiana Delta Regional Authority				
Delta Area Economic Development	LA - 53844	90.201	-	82,822
Department of Homeland Security -				
Homeland Security and Emergency Preparedness:				
Disaster Grants - Public Assistance	-	97.036	-	23,622
Emergency Management Performance Grants	-	97.042	-	2,981
Homeland Security Grant Program	-	97.067	-	31,865
			-	58,468
 Total			 \$ 504,333	 \$ 1,721,224

The accompanying notes are an integral part of this schedule.



EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2020

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Evangeline Parish Police Jury under programs of the federal government for the year ended December 31, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Evangeline Parish Police Jury, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Evangeline Parish Police Jury.

(2) Summary of Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting which is described in Note 1 to the Evangeline Parish Police Jury's basic financial statements for the year ending December 31, 2020. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate

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

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2020

Part I. Summary of Auditor's Results

*Financial Statements*

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

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

2. Internal control over financial reporting:

Material weakness(es) identified?	_____ yes	_____ <u>x</u> no	
Significant deficiency(ies) identified?	_____ yes	_____ <u>x</u>	none reported

3. Noncompliance material to the financial statements?	_____ <u>x</u> yes	_____ no	
--	--------------------	----------	--

*Federal Awards*

4. Internal control over major federal programs:

Material weakness(es) identified?	_____ yes	_____ <u>x</u> no	
Significant deficiency(ies) identified?	_____ yes	_____ <u>x</u>	none reported

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

<u>CFDA Number</u>	<u>Federal Agency and Name of Major Program</u>	<u>Type of Opinion</u>
21.019	<u>U.S. Department of Treasury</u> Coronavirus Relief Fund	Unmodified

(continued)

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended December 31, 2020

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

(continued)

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended December 31, 2020

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

A. Internal Control

There were no internal control findings.

B. Compliance

**2020-001 Collection of Sewer System Charges**

Fiscal Year Finding Initially Occurred: Unknown

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

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

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

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

RECOMMENDATION: Efforts should be made to collect delinquent accounts.

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

**2020-002 Compliance with Budget Act**

Fiscal Year Finding Initially Occurred: 2020

CONDITION: Budgeted revenues exceeded actual revenues by five percent or more in the General Fund, Health Unit Maintenance Fund, Cemetery Maintenance Fund, and Public Library Maintenance Fund. Actual expenditures exceeded budgeted expenditures by five percent or more in the General Fund, Cemetery Maintenance Fund, and Public Library Maintenance Fund.

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

(continued)

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2020 (Continued)

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

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

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

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

**2020-003 Purchase of Property Noncompliance**

Fiscal Year Finding Initially Occurred: 2020

CONDITION: The Police Jury did not obtain an appraisal for the purchase of land exceeding three thousand dollars.

CRITERIA: LRS 33:4712.10 states that no political subdivision shall purchase immovable property with a value greater than three thousand dollars unless prior to such purchase the property has been appraised by a qualified appraiser. No such appraisal shall include the value of improvements proposed to be made to the property after purchase by the political subdivision.

CAUSE: The Police Jury did not follow the requirements of LRS 33:4712.10 "Purchase of immovable property by political subdivisions."

EFFECT: Failure to obtain a valid appraisal could result in the over expenditure of public funds.

RECOMMENDATION: The Police Jury should obtain an appraisal for the purchase of immovable property in excess of three thousand dollars.

MANAGEMENT RESPONSE: The Police Jury will follow all requirements of LRS 33:4472.10 in the future.

C. Management Letter

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

(continued)

EVANGELINE PARISH POLICE JURY  
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2020 (Continued)

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

A. Compliance Findings –

There were no compliance findings noted.

B. Internal Control Findings –

There were no internal control findings noted.

**CORRECTIVE ACTION PLAN FOR CURRENT AUDIT FINDINGS**

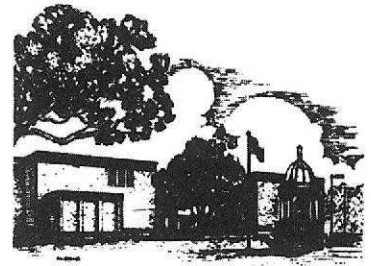
**APPENDIX A**



## Evangeline Parish Police Jury

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

VILLE PLATTE, LOUISIANA 70586-4490



### OFFICERS

PRESIDENT  
**Ryan Williams**

VICE-PRESIDENT  
**Ryan Ardoin**

SEC-TREASURER  
**Donald Bergeron**

### MEMBERS

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

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

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

DIST. 4  
**Lamar Johnson**  
3308 Crooked Creek Parkway  
Ville Platte, LA 70586

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

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

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

DIST. 8  
**Ryan Williams**  
1049 Rachael Dr.  
Ville Platte, LA 70586

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

### CORRECTIVE ACTION PLAN FOR CURRENT AUDIT FINDINGS

June 4, 2021

The Evangeline Parish Police Jury respectfully submits the following corrective action plan for the year ended December 31, 2020.

Name and address of independent public accounting firm:

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

Audit period: December 31, 2020

The findings from the December 31, 2020 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

### FINDINGS – FINANCIAL STATEMENT AUDIT

#### COMPLIANCE

##### 2020-001

*Recommendation:* Efforts should be made to collect delinquent accounts.

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

##### 2020-002

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

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

##### 2020-003


*Recommendation:* The Police Jury should obtain an appraisal for the purchase of immovable property in excess of three thousand dollars.

*Action Taken:* The Police Jury will follow all requirements of LRS 33:4472.10 in the future.



Sincerely,

  
Donald Bergeron, Secretary-Treasurer

  
Ryan Williams, President

**SUMMARY SCHEDULE OF PRIOR AUIDT FINDINGS**

**APPENDIX B**

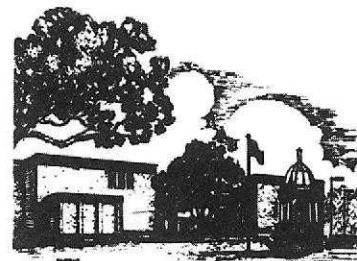


## Etangeline Parish Police Jury

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Telephone (337) 363-5651  
Fax (337) 363-5652

VILLE PLATTE, LOUISIANA 70586-4490

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS



#### OFFICERS

PRESIDENT  
**Ryan Williams**

VICE-PRESIDENT  
**Ryan Ardoin**

SEC-TREASURER  
**Donald Bergeron**

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#### FINDINGS – FINANCIAL STATEMENT AUDIT

##### COMPLIANCE

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

Fiscal year finding initially occurred: Unknown

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

RECOMMENDATION: Efforts should be made to collect delinquent accounts.

CURRENT STATUS: See finding 2020-001.

##### 2019-002 Compliance with Budget Act


Fiscal year finding initially occurred: 2019

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

CURRENT STATUS: Resolved.

Sincerely,

  
Donald Bergeron, Secretary-Treasurer

  
Ryan Williams, President

# KOLDER, SLAVEN & COMPANY, LLC

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Victor R. Slaven, CPA\* - retired 2020

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## MANAGEMENT LETTER

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

We have completed our audit of the basic financial statements of the Evangeline Parish Police Jury for the year ended December 31, 2020, and submit the following recommendations for your consideration:

- (1) The Sewer System Maintenance Enterprise Funds experienced a combined operating loss of \$95,283 during the current year. The Police Jury should evaluate operations to determine methods to increase revenues and/or reduce expenses in order to operate at a surplus.

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

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

Ville Platte, Louisiana  
June 4, 2021