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**EVANGELINE LAW ENFORCEMENT
COUNCIL, INC.**
Lafayette, Louisiana

Financial Report

Year Ended September 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-21-01

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KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
Chris Rainey, CPA*
Conrad O. Chapman, CPA*
P. Troy Courville, CPA*

P.O. Box 82329
Lafayette, LA 70598

Phone (337) 232-4141
Fax (337) 232-8660

WEB SITE
WWW.KCSRPCAS.COM

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Allen J. LaBry, CPA
Penny Angele Scruggins, CPA
Mary T. Thibodeaux, CPA
Gerald A. Thibodeaux, Jr., CPA
Kelly M. Doucet, CPA
Kenneth J. Rachal, CPA

* A Professional Accounting Corporation

ACCOUNTANTS' REPORT

To the Board of Directors
Evangeline Law Enforcement Council, Inc.
Lafayette, Louisiana

We have compiled the accompanying financial statements of the Evangeline Law Enforcement Council, Inc. as of September 30, 2000, and for the year then ended and the accompanying supplementary information contained on pages 6-9 in accordance with Statements on Standards of Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Evangeline Law Enforcement Council, Inc.'s financial statements. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
December 29, 1999

214 Rue Beauregard
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

113 East Bridge Street
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

133 East Waddil
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

1234 David Drive, Suite 105
Morgan City, LA 70380
Phone (504) 384-2020
Fax (504) 384-3020

408 W. Cotton Street
Ville Platte, LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

332 W. Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

200 South Main Street
Abbeville, LA 70511
Phone (337) 893-7944
Fax (337) 893-7946

FINANCIAL STATEMENTS

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Balance Sheet
September 30, 2000
With Comparative Totals for September 30, 1999

| | <u>Operating</u> <u>Fund</u> | <u>Restricted</u> <u>Fund</u> | <u>Totals</u> <u>(Memorandum Only)</u> | |
|--|---------------------------------|----------------------------------|---|------------------|
| | | | <u>2000</u> | <u>1999</u> |
| ASSETS | | | | |
| Current assets: | | | | |
| Cash in bank | \$ 48,447 | \$ 1,000 | \$ 49,447 | \$ 71,646 |
| District dues receivable | <u>2,140</u> | <u>-</u> | <u>2,140</u> | <u>1,891</u> |
| Total assets | <u>\$ 50,587</u> | <u>\$ 1,000</u> | <u>\$ 51,587</u> | <u>\$ 73,537</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Current liabilities: | | | | |
| Grant disbursement payable | \$ - | \$ 1,000 | \$ 1,000 | \$ 18,829 |
| Compensated absences payable | <u>6,340</u> | <u>-</u> | <u>6,340</u> | <u>5,552</u> |
| Total liabilities | <u>6,340</u> | <u>1,000</u> | <u>7,340</u> | <u>24,381</u> |
| Fund balances | <u>44,247</u> | <u>-</u> | <u>44,247</u> | <u>49,156</u> |
| Total liabilities and fund balances | <u>\$ 50,587</u> | <u>\$ 1,000</u> | <u>\$ 51,587</u> | <u>\$ 73,537</u> |

See accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Statement of Support, Revenue and Expenses and Changes in Fund Balances
Year Ended September 30, 2000
With Comparative Totals for the Year Ended September 30, 1999

| | Operating Fund | Restricted Fund | Totals (Memorandum Only) | |
|---|-------------------------|--------------------|-----------------------------|-------------------------|
| | <u>2000</u> | <u>1999</u> | <u>2000</u> | <u>1999</u> |
| Public support: | | | | |
| Grants from government agencies | \$ - | \$ 113,126 | \$ 113,126 | \$ 156,090 |
| Revenue: | | | | |
| District dues | 37,448 | 1,042 | 38,490 | 40,955 |
| Interest income | 792 | - | 792 | 739 |
| Total revenue | <u>38,240</u> | <u>1,042</u> | <u>39,282</u> | <u>41,694</u> |
| Total public support and revenue | <u>38,240</u> | <u>114,168</u> | <u>152,408</u> | <u>197,784</u> |
| Expenses: | | | | |
| Program services - | | | | |
| Block training | - | 1,000 | 1,000 | 1,000 |
| Correction training | - | 85,623 | 85,623 | 127,040 |
| Total program services | <u>-</u> | <u>86,623</u> | <u>86,623</u> | <u>128,040</u> |
| Supporting services - | | | | |
| Management and general | <u>43,149</u> | <u>27,545</u> | <u>70,694</u> | <u>63,965</u> |
| Total expenses | <u>43,149</u> | <u>114,168</u> | <u>157,317</u> | <u>192,005</u> |
| Excess of public support and revenue over expenses | (4,909) | - | (4,909) | 5,779 |
| Fund balances, beginning of year | <u>49,156</u> | <u>-</u> | <u>49,156</u> | <u>43,377</u> |
| Fund balances, end of year | <u><u>\$ 44,247</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 44,247</u></u> | <u><u>\$ 49,156</u></u> |

See accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Statement of Functional Expenses
Year Ended September 30, 2000
With Comparative Totals for the Year Ended September 30, 1999

| | Program Services | | | Supporting Services | Total Program and Supporting Services | |
|-------------------------------|-------------------|------------------------|-------------------|------------------------|--|-------------------|
| | Block Training | Correction Training | Total | | 2000 | 1999 |
| Salaries and related expenses | \$ - | \$ - | \$ - | \$ 61,713 | \$ 61,713 | \$ 57,432 |
| Juvenile block training | 1,000 | - | 1,000 | - | 1,000 | 1,000 |
| Professional fees | - | - | - | 1,575 | 1,575 | 1,252 |
| Travel and tuition | - | 85,623 | 85,623 | 1,460 | 87,083 | 128,111 |
| Postage | - | - | - | 2,051 | 2,051 | 2,091 |
| Supplies | - | - | - | 459 | 459 | 748 |
| Other costs | - | - | - | 3,436 | 3,436 | 1,371 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total expenses | <u>\$ 1,000</u> | <u>\$ 85,623</u> | <u>\$ 86,623</u> | <u>\$ 70,694</u> | <u>\$ 157,317</u> | <u>\$ 192,005</u> |

See accountants' report.

SUPPLEMENTARY INFORMATION

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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
Evangeline Law Enforcement Council, Inc.
Lafayette, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Evangeline Law Enforcement Council, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Evangeline Law Enforcement Council, Inc.'s compliance with certain laws and regulations during the year ended September 30, 2000 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State and Local Awards

1. Determine the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

The amount of federal, state and local award expenditures for Evangeline Law Enforcement Council, Inc. was determined for the fiscal year, by grant and grant year.

2. Randomly select 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements in total will be selected.
 - a. Trace the six disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the randomly selected disbursements and found that payment was made for the proper amount and made to the correct payee.

214 Rue Beaugard
Lafayette, LA 70508
Phone (337) 232-4141
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- b. Determine if the six disbursements were properly coded to the correct fund and general ledger account.

All payments were properly coded to the correct fund and general ledger account.

- c. Determine whether the six disbursements received approval from proper authorities.

Inspection of the documentation supporting each of the selected disbursements indicated approval from the Evangeline Law Enforcement Council, Inc.

- d. For federal awards, determine whether the disbursements comply with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

- Activities allowed or unallowed
- Eligibility
- Reporting

All disbursements for federal awards complied with the applicable specific program compliance requirements and all disbursements for state and local awards complied with the grant agreement, related to activities allowed or unallowed, eligibility, and reporting.

3. For the programs selected for testing in item (2) that have been closed out during the period under review, compare the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

For those programs that were closed out during the period under review, the close-out report, when required, was compared to the entity's financial records and it was determined that the amounts were in agreement.

Meetings

4. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meeting law).

The Evangeline Law Enforcement Council, Inc. complied with LSA-RS 42:1 (the open meetings law).
Comprehensive Budget

5. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Evangeline Law Enforcement Council, Inc. provided a comprehensive budget to each federal, state and local grantor agency for all grants exceeding five-thousand dollars. Each budget included the applicable information required by the grantor agency.

Prior Comments and Recommendations

6. Our engagement will include a review of any prior-year suggestions, recommendations, and/or comments and will indicate the extent to which such matters have been resolved.

There were no prior years suggestions, recommendations, and/or comments made to Evangeline Law Enforcement Council, Inc.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Evangeline Law Enforcement Council, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
December 29, 1999

01 JAN 31 AM 9:01

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Entities)

9/30/00 (Date Transmitted)

KOLDER CHAMPAGNE SLAVEN & RAINEY, LLC
234 RUE BEAUREGARD
LAFAYETTE LA 70508

(Auditors)

In connection with your compilation of our financial statements as of 9/30/00 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representation). 9/30/00

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes No []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes No []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes No []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes No []

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

| | | | |
|---|-------------------------|------------------------------|----------------|
| | Secretary | | Date |
| x | <i>Fritz R. Bussard</i> | <i>Director</i> Treasurer | <i>9/30/00</i> |
| x | <i>Alto Howard</i> | President | <i>9/30/00</i> |