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EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Financial Report

Year Ended June 30, 2002

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 11/16/02

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INDEPENDENT AUDITORS' REPORT

The Honorable Wayne Morecin
Evangeline Parish Sheriff
Ville Platte, Louisiana

We have audited the accompanying general purpose financial statements of the Evangeline Parish Sheriff, as of and for the year ended June 30, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the Evangeline Parish Sheriff. Our responsibility is to express an opinion on these general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Evangeline Parish Sheriff, as of June 30, 2002, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated October 2, 2002, on our consideration of the Evangeline Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplementary Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the respective general purpose financial statements taken as a whole.

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The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements.

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

Ville Platte, Louisiana
October 2, 2002

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2002

	Governmental Fund Type General	Fiduciary Fund Type Agency Funds	Account Groups		Totals (Memorandum Only)	
			General Fixed Assets	General Long-Term Obligations	2002	2001
ASSETS AND OTHER DEBITS						
Cash	\$ 217,109	\$ 34,541	\$ -	\$ -	\$ 251,650	\$ 272,370
Interest-bearing deposits	707,189	732,529	-	-	1,439,718	1,245,546
Receivables:						
Due from other governmental units	977,917	-	-	-	977,917	1,020,129
Due from other funds	7,993	-	-	-	7,993	15,513
Others	36,176	-	-	-	36,176	42,790
Vehicles	-	-	176,884	-	176,884	198,690
Furniture and equipment	-	-	300,037	-	300,037	290,187
Amount to be provided for retirement of general long-term obligations	-	-	-	57,550	57,550	63,918
Total assets and other debits	\$ 1,946,384	\$767,070	\$476,921	\$ 57,550	\$3,247,925	\$3,149,143
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$ 1,040,931	\$ -	\$ -	\$ -	\$1,040,931	\$1,103,114
Other accrued liabilities	23,533	-	-	-	23,533	24,206
Due to taxing bodies and others	1,120	759,077	-	-	760,197	731,790
Due to other funds	-	7,993	-	-	7,993	15,513
Judgement claims payable	-	-	-	11,461	11,461	11,461
Compensated absences payable	-	-	-	25,709	25,709	21,586
Note payable	-	-	-	20,380	20,380	30,871
Total liabilities	1,065,584	767,070	-	57,550	1,890,204	1,938,541
Equity and other credits:						
Investment in general fixed assets	-	-	476,921	-	476,921	488,877
Fund balance -						
Unreserved, undesignated	880,800	-	-	-	880,800	721,725
Total fund equity	880,800	-	476,921	-	1,357,721	1,210,602
Total liabilities and fund equity	\$ 1,946,384	\$767,070	\$476,921	\$ 57,550	\$3,247,925	\$3,149,143

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Governmental Fund Type - General Fund
Year Ended June 30, 2002
With Comparative Amounts for Year Ended June 30, 2001

	2002		Variance - Favorable (Unfavorable)	2001
	Budget	Actual		
Revenues:				
Ad valorem taxes	\$ 525,000	\$ 564,931	\$ 39,931	\$ 558,359
Intergovernmental revenues -				
State grants	13,000	22,618	9,618	22,272
Federal grants	40,000	43,137	3,137	37,196
State revenue sharing (net)	69,000	69,292	292	69,430
State supplemental pay	41,000	51,425	10,425	44,400
Parish appropriations	15,000	37,824	22,824	43,175
Fees, charges, and commissions for services -				
Commissions on licenses	-	7,509	7,509	2,300
Civil and criminal fees	102,000	132,441	30,441	133,280
Court attendance	6,800	10,623	3,823	14,867
Transporting prisoners	4,000	4,374	374	5,746
Feeding and keeping prisoners	667,480	937,328	269,848	930,376
Fines and forfeitures	105,000	101,493	(3,507)	112,468
Interest	20,000	22,315	2,315	9,731
Miscellaneous	70,000	68,562	(1,438)	85,314
Total revenues	<u>1,678,280</u>	<u>2,073,872</u>	<u>395,592</u>	<u>2,068,914</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	1,226,000	1,172,963	53,037	1,112,586
Operating services	390,000	293,117	96,883	261,087
Operations and maintenance	448,168	399,554	48,614	341,112
Debt service	12,525	12,525	-	4,184
Capital outlay	50,000	36,638	13,362	56,589
Total expenditures	<u>2,126,693</u>	<u>1,914,797</u>	<u>211,896</u>	<u>1,775,558</u>
Excess (deficiency) of revenues over expenditures	(448,413)	159,075	607,488	293,356
Other financing source:				
Proceeds from long-term debt	-	-	-	22,300
Excess (deficiency) of revenues and other source over expenditures	(448,413)	159,075	607,488	315,656
Fund balance, beginning	<u>721,725</u>	<u>721,725</u>	<u>-</u>	<u>406,069</u>
Fund balance, ending	<u>\$ 273,312</u>	<u>\$ 880,800</u>	<u>\$607,488</u>	<u>\$ 721,725</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff is responsible for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, state revenue sharing funds, sporting licenses, fines, costs and bond forfeitures imposed by the district court.

A. Basis of Presentation

The accompanying general purpose financial statements of the Evangeline Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. The Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish police jury as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

C. Fund Accounting

The Sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designated to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the sheriff are classified into two categories: governmental (General Fund) and fiduciary (agency funds). These funds are described as follows:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Fiduciary Funds -

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. General Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for as capital outlay expenditures in the statement of revenues, expenditures, and changes in fund balance in the General Fund. General fixed assets provided by the police jury are not recorded within the general fixed asset account group. No depreciation has been provided on general fixed assets.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

All purchased fixed assets are stated at historical cost or estimated historical costs if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the General Fund.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

E. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting). The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal on general long-term obligations is recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Other Financing Sources

General Fixed Assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition.

Proceeds from long-term loans are recognized as other financing sources when received.

F. Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. The budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

G. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

H. Inventory

Inventory at June 30, 2002, consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (CFDA 10:550). Inventory items are valued at unit prices established by the USDA and are recorded as expenditures under the purchase method using the first-in, first-out (FIFO) cost flow assumption. Reported inventory is equally offset by a fund balance reserve that indicates it does not constitute available spendable resources even though it is a component of net current assets.

I. Compensated Absences

Six days vacation leave are earned after one complete year of work. Twelve days of vacation are earned per year after completing two years of service. Vacation leave accumulates and vests. For employees having worked one to three years of service, twelve days of sick leave per year are allowed. After the fourth year of service, fifteen days of sick leave per year are allowed. Sick leave does accumulate but does not vest. The liability of the Sheriff for accrued vacation at June 30, 2002 is reported in the general long-term debt account group.

J. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designations represent tentative plans for future use of financial resources. The purpose for each is indicated by the account title on the face of the balance sheet.

K. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that *portion of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.*

L. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Sheriff's financial position and results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

M. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned *Memorandum Only to indicate that they are presented only to facilitate financial analysis*. Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

At June 30, 2002, the Sheriff has cash and cash equivalents (book balances) totaling \$1,691,368 as follows:

Demand deposits and cash on hand	\$ 251,650
Interest-bearing deposits	<u>1,439,718</u>
Total	<u>\$1,691,368</u>

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 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. 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 June 30, 2002, are secured as follows:

Bank balances	<u>\$ 1,602,473</u>
Federal deposit insurance	\$ 200,000
Pledged securities (category 3)	<u>1,402,473</u>
Total secured deposits	<u>\$ 1,602,473</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Evangeline Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2002, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 11.18 mills on property with assessed valuations totaling \$50,789,936.

Total law enforcement taxes levied during 2002 were \$567,831. There were no taxes receivable in the General Fund at June 30, 2002.

(4) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 2002, consist of the following:

Louisiana Department of Public Safety and Corrections	\$ 936,069
Evangeline Parish Police Jury	10,871
State Department of the Treasury	8,548
Evangeline Parish Communications District	8,280
Louisiana Commission on Law Enforcement	13,314
Others	<u>835</u>
	<u>\$ 977,917</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(5) Interfund Receivables - Payables

Amounts due to/from other funds at June 30, 2002, consist of the following:

Fund	Interfund Receivables	Interfund Payables
General Fund	\$ 7,993	\$ -
Fine Fund	-	7,993
	\$ 7,993	\$ 7,993

(6) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Vehicles	Office Furniture and Equipment	Total General Fixed Assets
Balance, June 30, 2001	\$ 198,690	\$ 290,187	\$ 488,877
Additions	17,094	19,544	36,638
Deletions	38,900	9,694	48,594
Balance, June 30, 2002	\$ 176,884	\$ 300,037	\$ 476,921

(7) Retirement Commitments

All employees are members of one of the following retirement systems:

Federal Social Security System
Louisiana Sheriffs' Pension and Relief Fund

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Pertinent information relative to each plan follows:

A. Federal Social Security System

All employees who are not eligible to participate in the Louisiana Sheriffs' Pension and Relief Fund are members of the Federal Social Security System. The Sheriff and its employees contribute a percentage of each employee's compensation to the System (7.65 percent contributed by the Sheriff; 7.65 percent by the employee). The Sheriff's contribution during the year ended June 30, 2002, amounted to \$22,516.

B. Louisiana Sheriff's Pension and Relief Fund

Plan Description

Substantially all employees of the Evangeline Parish Sheriff's Office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan. The plan is administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (337) 362-3191.

Funding Policy

Plan members are required by state statute to contribute 9.8% of their annual covered salary and the Evangeline Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 7.0% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Evangeline Parish Sheriff are established and may be amended by state statute.

As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The Evangeline Parish Sheriff's contributions to the System for the years ending June 30, 2002, 2001, and 2000, were \$68,035, \$56,070 and \$40,708, respectively, equal to the required contributions for each year.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(8) Postretirement Health Care and Life Insurance Benefits

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees become eligible for those benefits if they reach normal retirement age while working for the Sheriff. Those benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Sheriff. The Sheriff's costs of providing retiree health care and life insurance benefits are recognized as expenditures when the monthly premiums are paid. For the year ended June 30, 2002 the costs of retiree benefits totaled \$8,278.

(9) Changes in Agency Fund Balances

A summary of changes in agency fund balances follows:

	<u>Balance at July 1, 2001</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2002</u>
Agency funds:				
Sheriff's fund	\$ 4,297	\$ 470,706	\$ 463,737	\$ 11,266
Tax Collector fund	658,842	7,917,751	7,891,995	684,598
Bond fund	22,679	225,947	200,695	47,931
Fine fund	24,753	405,665	407,143	23,275
Prisoner maintenance fund	-	10,739,211	10,739,211	-
	<u>\$ 710,571</u>	<u>\$ 19,759,280</u>	<u>\$ 19,702,781</u>	<u>\$ 767,070</u>

(10) Changes in General Long-Term Obligations

The following is a summary of the long-term debt transactions for the year ended June 30, 2002:

	<u>Loan Payable</u>	<u>Judgement Claims Payable</u>	<u>Compensated Absences Payable</u>	<u>Total</u>
Payable at June 30, 2001	\$ 30,871	\$ 11,461	\$ 21,586	\$ 63,918
Additions	-	-	4,123	4,123
Deductions	<u>(10,491)</u>	<u>-</u>	<u>-</u>	<u>(10,491)</u>
Payable at June 30, 2002	<u>\$ 20,380</u>	<u>\$ 11,461</u>	<u>\$ 25,709</u>	<u>\$ 57,550</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Loans payable at June 30, 2002 consist of the following:

Promissory note dated September 10, 1999, in the amount of \$15,065 with a maturity date of September 9, 2003, at 5.25% interest.	\$ 5,048
Promissory note dated March 29, 2001, in the amount of \$22,325 with a maturity date of March 29, 2004, at 5.75% interest.	<u>15,332</u>
	<u>\$ 20,380</u>

The annual requirements to amortize debt outstanding as of June 30, 2002, including interest payments of \$1,462 follows:

Fiscal Year	Loan Payable
2003	\$12,510
2004	<u>9,332</u>
Total	<u>\$21,842</u>

(11) Litigation and Claims

The Sheriff is the defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of the administration, the outcome of these lawsuits will not have a material adverse effect on the accompanying general purpose financial statements. During fiscal year June 30, 1994 a judgment was rendered against the Sheriff's General Fund in the amount of \$11,461 and is still unpaid and recorded in the General Long-Term Debt Account Group at June 30, 2002.

(12) Risk Management

The Sheriff is exposed to risks of loss in the areas of law enforcement/public official liability, auto liability, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(13) Tax Collector Agency Fund

State revenue sharing funds provided by Act 956 of 1991 to the Tax Collector Agency fund were distributed as follows:

Evangeline Parish:	
Police Jury	\$ 253,346
School Board	228,557
Assessor	43,799
Sheriff	69,292
Council on Aging	14,138
Waterworks District No. 1	3,754
Gravity Drainage Districts	6,845
Fire Protection Districts	100,382
Pension funds	<u>10,218</u>
 Total	 <u>\$ 730,331</u>

Unsettled balances of the Tax Collector Agency Fund consist of the following:

Advalorem taxes paid under protest:

\$592,229 of taxes paid under protest and interest earned to date of \$92,001 on the investment of these funds. These funds are held pending resolution of the protest.	\$ 684,230
Taxes and interest which have not been remitted to taxing bodies	<u>368</u>
Total unsettled balance, June 30, 2002	<u>\$ 684,598</u>

(14) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

The Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the Evangeline Parish Police Jury. These expenditures are not included in the accompanying financial statements.

SUPPLEMENTARY INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana
 General Fund

Comparative Balance Sheet
 June 30, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 217,109	\$ 250,790
Interest-bearing deposits	707,189	556,555
Receivables:		
Due from other governmental units	977,917	1,020,129
Due from other funds	7,993	8,043
Other	36,176	42,790
Total assets	\$ 1,946,384	\$ 1,878,307
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 1,040,931	\$ 1,103,114
Other accrued liabilities	23,533	24,206
Due to defendants	1,120	29,262
Total liabilities	1,065,584	1,156,582
Fund balance- unreserved, undesignated	880,800	721,725
Total liabilities and fund balance	\$ 1,946,384	\$ 1,878,307

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
Year Ended June 30, 2002
With Comparative Actual Amounts for Year Ended June 30, 2001

	2002		Variance - Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
Current:				
Public safety -				
Personal services and related benefits -				
Sheriff salary	\$ 77,000	\$ 77,000	\$ -	\$ 77,062
Deputies salaries	1,073,000	995,459	77,541	948,192
Pension and payroll taxes	76,000	92,804	(16,804)	79,632
Sheriff's expense allowance	-	7,700	(7,700)	7,700
Total personal services and related benefits	<u>1,226,000</u>	<u>1,172,963</u>	<u>53,037</u>	<u>1,112,586</u>
Operating services -				
Hospitalization insurance	300,000	190,132	109,868	165,087
Auto insurance	30,000	39,793	(9,793)	46,070
Other liability insurance	60,000	63,192	(3,192)	49,930
Total operating services	<u>390,000</u>	<u>293,117</u>	<u>96,883</u>	<u>261,087</u>
Operations and maintenance -				
Auto fuel and oil	72,000	47,140	24,860	58,106
Auto maintenance	15,633	12,834	2,799	11,213
Operating expenses	143,926	143,982	(56)	108,039
Materials and supplies	81,097	74,099	6,998	64,933
Prisoner medical	12,000	5,926	6,074	4,660
Prisoner feeding and maintenance	92,612	86,748	5,864	80,669
Travel	900	988	(88)	833
Legal claims expense	30,000	27,837	2,163	12,659
Total operations and maintenance	<u>448,168</u>	<u>399,554</u>	<u>48,614</u>	<u>341,112</u>
Debt service:				
Principal	10,491	10,491	-	3,927
Interest	2,034	2,034	-	257
Total debt service	<u>12,525</u>	<u>12,525</u>	<u>-</u>	<u>4,184</u>
Capital outlay:				
Autos	25,000	17,094	7,906	47,034
Equipment	25,000	19,544	5,456	9,555
Total capital outlay	<u>50,000</u>	<u>36,638</u>	<u>13,362</u>	<u>56,589</u>
Total expenditures	<u>\$2,126,693</u>	<u>\$ 1,914,797</u>	<u>\$ 211,896</u>	<u>\$ 1,775,558</u>

FIDUCIARY FUND TYPE - AGENCY FUNDS

Sheriff's Fund

To account for funds held in connection with civil suits, sales, and garnishments and payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

Tax Collector Fund

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Bond Fund

Used as a depository for the collection of cash bonds. Upon order of the district court, these funds are either refunded to the litigant or distributed to the Sheriff's General Fund, the police jury, the clerk of court, and other recipients in accordance with applicable laws.

Prisoner Maintenance Fund

To account for the collection and payment of prisoner maintenance revenue as per the agreement entered into between the Evangeline Parish Law Enforcement District and Louisiana Corrections Services, Inc.

Fine Fund

To account for the collection of fines, restitutions, court costs, and other fees and the subsequent payment of those collections to the Sheriff's General Fund, the police jury, the clerk of court, and other recipients in accordance with applicable laws.

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana
 Fiduciary Fund Type - Agency Funds

Combining Balance Sheet
 June 30, 2002
 With Comparative Totals for June 30, 2001

	Tax			Prisoner Maintenance Fund	Totals	
	Sheriff's Fund	Collector Fund	Bond Fund		2002	2001
ASSETS						
Cash	\$ 11,266	\$ -	\$ -	\$ -	\$ 34,541	\$ 21,580
Interest-bearing deposits	-	684,598	47,931	-	732,529	688,991
Due from other funds	-	-	-	-	-	7,470
Total assets	<u>\$ 11,266</u>	<u>\$ 684,598</u>	<u>\$ 47,931</u>	<u>\$ -</u>	<u>\$ 767,070</u>	<u>\$ 718,041</u>
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 7,993	\$ 15,513
Due to taxing bodies and others	<u>11,266</u>	<u>684,598</u>	<u>47,931</u>	<u>-</u>	<u>759,077</u>	<u>702,528</u>
Total liabilities	<u>\$ 11,266</u>	<u>\$ 684,598</u>	<u>\$ 47,931</u>	<u>\$ -</u>	<u>\$ 767,070</u>	<u>\$ 718,041</u>

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana
 Agency Funds

Statement of Changes in Assets and Liabilities
 Year Ended June 30, 2002
 With Comparative Totals for Year Ended June 30, 2001

	Sheriff's Fund	Tax Collector Fund	Bond Fund
	<u> </u>	<u> </u>	<u> </u>
Balances, beginning of year	\$ 4,297	\$ 658,842	\$ 22,679
Additions:			
Deposits -			
Sheriff's sales, suits, and seizures	322,904	-	-
Garnishments	53,611	-	-
Bonds	-	-	153,476
Feeding and keeping prisoners	-	-	-
Other deposits	94,191	-	53,136
Interest earned	-	-	546
Fines	-	-	-
Court costs	-	-	18,789
Taxes, fees, etc., paid to tax collector	-	7,917,751	-
Total additions	<u>470,706</u>	<u>7,917,751</u>	<u>225,947</u>
Total	<u>475,003</u>	<u>8,576,593</u>	<u>248,626</u>
Reductions:			
Taxes, fees, etc. distributed to taxing bodies and others	-	7,891,995	-
Deposits settled to -			
Sheriff's General Fund and Clerk of Court	160,168	-	-
Police jury	-	-	-
District attorney expense fund	-	-	-
Indigent defender board	-	-	-
Refunds	-	-	6,058
Crime lab	-	-	-
Cash bond - out of parish	-	-	4,949
Fines	-	-	142,142
Appraisers fees	8,445	-	-
Wrecker and storage	6,138	-	-
Curator fees	1,500	-	-
Other settlements	287,486	-	47,546
Total reductions	<u>463,737</u>	<u>7,891,995</u>	<u>200,695</u>
Balances, end of year	<u>\$ 11,266</u>	<u>\$ 684,598</u>	<u>\$ 47,931</u>

Fines Fund	Prisoner Maintenance Fund	Totals	
		2002	2001
<u>\$ 24,753</u>	<u>\$ -</u>	<u>\$ 710,571</u>	<u>\$ 440,070</u>
-	-	322,904	513,524
-	-	53,611	46,488
-	-	153,476	128,815
-	10,739,211	10,739,211	12,388,149
253,881	-	401,208	407,707
407	-	953	1,181
117,862	-	117,862	154,224
33,515	-	52,304	52,461
-	-	7,917,751	7,726,216
<u>405,665</u>	<u>10,739,211</u>	<u>19,759,280</u>	<u>21,418,765</u>
<u>430,418</u>	<u>10,739,211</u>	<u>20,469,851</u>	<u>21,858,835</u>
-	-	7,891,995	7,450,018
100,562	550,490	811,220	820,826
146,886	-	146,886	173,930
58,409	-	58,409	66,007
39,014	-	39,014	42,586
-	-	6,058	814
17,385	-	17,385	19,267
-	-	4,949	2,359
6,566	-	148,708	156,403
-	-	8,445	11,280
-	-	6,138	15,099
-	-	1,500	2,145
<u>38,321</u>	<u>10,188,721</u>	<u>10,562,074</u>	<u>12,387,530</u>
<u>407,143</u>	<u>10,739,211</u>	<u>19,702,781</u>	<u>21,148,264</u>
<u>\$ 23,275</u>	<u>\$ -</u>	<u>\$ 767,070</u>	<u>\$ 710,571</u>

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana
 Tax Collector Agency Fund

Statement of Collections, Distributions, and Unsettled Balances
 Year Ended June 30, 2002

Unsettled balances, July 1, 2001	<u>\$ 658,842</u>
Collections:	
Ad valorem taxes	7,138,836
Interest earned on:	
Delinquent taxes	8,660
Protest taxes	27,106
Demand deposits	6,041
State and federal revenue sharing	730,331
Tax notices, advertising, recording fees, dues, etc.	5,107
Redemptions	<u>1,670</u>
Total collections	<u>7,917,751</u>
Total	<u>8,576,593</u>
Distributions:	
Evangeline Parish -	
School Board	3,390,479
Police Jury	2,097,650
Sheriff	641,784
Assessor	363,152
Drainage districts	68,296
Waterworks District No. 1	60,604
Communication district	99,939
Fire protection districts	838,298
Council on Aging	114,084
Louisiana Department of Treasury	11,922
Louisiana Tax Commission	4,521
Pension funds	200,459
Refunds	<u>807</u>
Total distributions	<u>7,891,995</u>
Unsettled balances, June 30, 2002, due to taxing bodies and others	<u>\$ 684,598</u>

**COMPLIANCE
AND
INTERNAL CONTROL**

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Wayne Morcin
Evangeline Parish Sheriff
Ville Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Sheriff, as of and for the year ended June 30, 2002, and have issued our report thereon dated October 2, 2002. 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.

Compliance

As part of obtaining reasonable assurance about whether the Evangeline Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Evangeline Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Evangeline Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying summary schedule of prior and current year audit findings and corrective action plan as item 02-1(IC).

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Evangeline Parish Sheriff in a separate letter dated September 26, 2002.

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than these specified parties.

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

Ville Platte, Louisiana
October 2, 2002

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended June 30, 2002

Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<u>CURRENT YEAR (06/30/02) --</u>					
<u>Internal Control:</u>					
02-1(IC)	Unknown	Due to the small number of employees, the sheriff did not have adequate segregation of functions within the accounting system.	No	Based upon the size of the operation and the cost benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Wayne Morein, N/A
<u>PRIOR YEAR (06/30/01) --</u>					
<u>Internal Control:</u>					
01-1(IC)	Unknown	Due to the small number of employees, the sheriff did not have adequate segregation of functions within the accounting system.	No	Based upon the size of the operation and the cost benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Wayne Morein, N/A
<u>Management Letter:</u>					
01-1(ML)	Unknown	The bonds outstanding list should be reconciled to the general ledger cash account on a monthly basis.	Yes	N/A	Wayne Morein, N/A
01-2(ML)	Unknown	The "computerized holding report" for the civil fund should be reconciled to the general ledger cash account on a monthly basis.	Yes	N/A	Wayne Morein, N/A