

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

**Financial Report**

**Year Ended September 30, 2011**

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.

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## ACCOUNTANTS' REPORT

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

We have compiled the accompanying statement of financial position of the Evangeline Law Enforcement Council, Inc. (a non-profit organization) as of September 30, 2011, and the related statements of activities, functional expenses, and cash flows for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

We are not independent with respect to Evangeline Law Enforcement Council, Inc.

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

Lafayette, Louisiana  
November 17, 2011

**FINANCIAL STATEMENTS**

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Statement of Financial Position  
September 30, 2011  
With Comparative Totals for September 30, 2010

	<u>Operating Fund</u>	<u>Restricted Fund</u>	<u>Totals (Memorandum Only)</u>	
			<u>2011</u>	<u>2010</u>
<b>ASSETS</b>				
<b>Current assets:</b>				
Cash in bank	\$116,252	\$ -	\$116,252	\$101,893
District dues receivable	20,958	-	20,958	24,517
Prepaid Insurance	<u>-</u>	<u>-</u>	<u>-</u>	<u>525</u>
<b>Total current assets</b>	<u>137,210</u>	<u>-</u>	<u>137,210</u>	<u>126,935</u>
Property and equipment, net	<u>1,559</u>	<u>-</u>	<u>1,559</u>	<u>2,530</u>
<b>Total assets</b>	<u>\$138,769</u>	<u>\$ -</u>	<u>\$138,769</u>	<u>\$129,465</u>
 <b>LIABILITIES AND NET ASSETS</b>				
<b>Current liabilities:</b>				
Grant disbursement payable	\$ -	\$ -	\$ -	\$ 1,000
Compensated absences payable	8,293	-	8,293	7,500
Payroll taxes payable	<u>1,457</u>	<u>-</u>	<u>1,457</u>	<u>456</u>
<b>Total current liabilities</b>	<u>9,750</u>	<u>-</u>	<u>9,750</u>	<u>8,956</u>
<b>Net assets:</b>				
Unrestricted net assets - operating	<u>129,019</u>	<u>-</u>	<u>129,019</u>	<u>120,509</u>
<b>Total liabilities and net assets</b>	<u>\$138,769</u>	<u>\$ -</u>	<u>\$138,769</u>	<u>\$129,465</u>

See accompanying notes and accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Statement of Activities  
Year Ended September 30, 2011  
With Comparative Totals for the Year Ended September 30, 2010

	Operating Fund	Restricted Fund	Totals (Memorandum Only)	
			2011	2010
Public support:				
Grants from government agencies	<u>\$ -</u>	<u>\$ 81,476</u>	<u>\$ 81,476</u>	<u>\$ 93,881</u>
Revenue:				
District dues	72,481	-	72,481	71,060
Interest income	<u>74</u>	<u>-</u>	<u>74</u>	<u>147</u>
Total revenue	<u>72,555</u>	<u>-</u>	<u>72,555</u>	<u>71,207</u>
 Total public support and revenue	 <u>72,555</u>	 <u>81,476</u>	 <u>154,031</u>	 <u>165,088</u>
Expenses:				
Program services - Correction training	 <u>-</u>	 <u>71,200</u>	 <u>71,200</u>	 <u>79,400</u>
Supporting services - Management and general	 <u>64,045</u>	 <u>10,276</u>	 <u>74,321</u>	 <u>73,529</u>
Total expenses	<u>64,045</u>	<u>81,476</u>	<u>145,521</u>	<u>152,929</u>
 Change in net assets	 8,510	 -	 8,510	 12,159
Net assets, beginning of year	<u>120,509</u>	<u>-</u>	<u>120,509</u>	<u>108,350</u>
Net assets, end of year	<u>\$129,019</u>	<u>\$ -</u>	<u>\$129,019</u>	<u>\$120,509</u>

See accompanying notes and accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Statement of Functional Expenses  
Year Ended September 30, 2011  
With Comparative Totals for the Year Ended September 30, 2010

	Program Services	Supporting Services	Total Program and Supporting Services	
			2011	2010
Salaries and related expenses	\$ -	\$ 64,048	\$ 64,048	\$ 63,593
Professional fees	-	3,172	3,172	3,713
Travel and tuition	71,200	1,811	73,011	81,295
Depreciation	-	971	971	1,168
Bad debt	-	555	555	-
Postage	-	900	900	487
Telephone	-	1,606	1,606	1,485
Office supplies	-	1,154	1,154	1,070
Other costs	-	104	104	118
<b>Total expenses</b>	<b>\$ 71,200</b>	<b>\$ 74,321</b>	<b>\$145,521</b>	<b>\$152,929</b>

See accompanying notes and accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Statement of Cash Flows  
Year Ended September 30, 2011  
With Comparative Totals for the Year Ended September 30, 2010

	Operating Fund	Restricted Fund	Totals (Memorandum Only)	
			2011	2010
Operating activities:				
Change in net assets	\$ 8,510	\$ -	\$ 8,510	\$ 12,159
Adjustments to reconcile change in net assets to net cash provided by operating activities -				
Depreciation	971	-	971	1,168
Decrease in district dues receivable	3,559	-	3,559	40,436
Decrease in grants receivable	-	-	-	12,143
(Increase) decrease in prepaid insurance	525	-	525	(525)
Increase in compensated absences payable	793	-	793	365
Increase (decrease) in grant disbursement payable		(1,000)	(1,000)	(9,450)
Increase (decrease) in taxes payable	1,001	-	1,001	(1,503)
Net cash provided/used by operating activities	<u>15,359</u>	<u>(1,000)</u>	<u>14,359</u>	<u>54,793</u>
Cash flows from investing activities				
Purchase of fixed assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	15,359	(1,000)	14,359	54,793
Cash and cash equivalents, beginning of year	<u>100,893</u>	<u>1,000</u>	<u>101,893</u>	<u>47,100</u>
Cash and cash equivalents, end of year	<u>\$ 116,252</u>	<u>\$ -</u>	<u>\$ 116,252</u>	<u>\$ 101,893</u>

See accompanying notes and accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

A. Nature of Activities

The Evangeline Law Enforcement Council, Inc. (the Organization) operates as a nonprofit corporation under the laws of the State of Louisiana. The primary purpose of the Organization is to identify the problems and needs of the various law enforcement agencies in its planning area and develop a long range master plan to implement improvements through the use of resources available under the provisions of the Omnibus Crime Control and Safe Streets Act of 1968.

B. Fund Accounting

In order to comply with restrictions that donors place on grants and other gifts as well as designations made by its governing board, the principles of fund accounting are used. Accordingly, all assets, liabilities and activities are stated on the accrual basis and are accounted for in the operating and restricted funds. All funds over which the Board of Directors has discretionary control have been included in the operating fund.

C. Grants Receivable/Deferred Revenue

Grants receivable and deferred revenues in the restricted fund results from grants and other support that have been restricted by the donor for a specific purpose. Revenue in the restricted fund is recognized only to the extent that related expenses have been incurred.

D. Income Tax Status

The Organization qualifies as a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes.

E. Statement of Cash Flows

The Organization considers all highly liquid investments with maturities of three months or less at the date of acquisition to be cash equivalents.

F. Donated Services and Materials

Donated services and materials are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total expenses.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

G. Property and Equipment

The cost of property and equipment, which has an expected useful life in excess of two years, and an acquisition cost of \$1,000 or more is capitalized. Property and equipment are valued at historical cost and are being depreciated on a straight-line basis. Depreciation expense for the years ended September 30, 2011 and 2010 are \$971 and \$1,168, respectively.

H. Vacation and Sick Leave

Vacation and sick leave are recorded as expenses of the period in which paid. Accrued unused vacation and sick leave are carried forward to succeeding fiscal years. Upon separation from service, an employee shall be paid their accrued vacation and sick leave in a lump sum up to a maximum of 300 hours. A liability of \$8,293 and \$7,500 for compensated absences has been recorded as of September 30, 2011 and 2010, respectively.

I. 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 and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

J. Total Columns on Financial Statements – Overview

Total columns on the Financial 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 or results of operations or cash flows, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(2) Property and Equipment

A summary of property and equipment at September 30, 2011 and 2010 follows:

Operating Fund	2011	2010
Office equipment	\$ 6,346	\$6,346
Less: accumulated depreciation	<u>(4,787)</u>	<u>(3,816)</u>
Property and equipment, net	<u>\$ 1,559</u>	<u>\$2,530</u>

(3) Grants From Governmental Agencies

A summary of grants from governmental agencies during the years ended September 30, 2011 and 2010 follows:

Restricted Fund	2011	2010
Federal funds:		
Drug administration funds	\$ 16,076	\$ 6,431
State reimbursed funds:		
Correction training	<u>65,400</u>	<u>87,450</u>
Total	<u>\$ 81,476</u>	<u>\$ 93,881</u>

(4) District Fees Receivable

District fees receivable at September 30, 2011 and 2010 are as follows:

	2011	2010
District fees receivable	<u>\$ 20,958</u>	<u>\$ 24,517</u>

(5) Pending Litigation

There is no litigation pending against the Evangeline Law Enforcement Council, Inc. at September 30, 2011.