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

**Financial Report**

**Year Ended September 30, 2003**

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 3.10.04

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\* 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 and for the year ended September 30, 2003, as listed in the table of contents. The financial statements and the accompanying supplemental information contained on pages 10-13, were compiled in accordance with Statements on Standards for 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 of the Evangeline Law Enforcement Council, Inc. 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.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated December 16, 2003, on the results of our agreed-upon procedures.

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

Lafayette, Louisiana  
December 16, 2003

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**FINANCIAL STATEMENTS**

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Statement of Financial Position  
September 30, 2003  
With Comparative Totals for September 30, 2002

	<u>Operating</u>	<u>Restricted</u>	<u>Totals</u>	
	<u>Fund</u>	<u>Fund</u>	<u>(Memorandum Only)</u>	
			<u>2003</u>	<u>2002</u>
<b>ASSETS</b>				
<b>Current assets:</b>				
Cash in bank	\$ 38,426	\$ 1,000	\$ 39,426	\$ 45,036
District dues receivable	<u>3,217</u>	<u>-</u>	<u>3,217</u>	<u>9,679</u>
Total assets	<u>\$ 41,643</u>	<u>\$ 1,000</u>	<u>\$ 42,643</u>	<u>\$ 54,715</u>
 <b>LIABILITIES AND NET ASSETS</b>				
<b>Current liabilities:</b>				
Grant disbursement payable	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Compensated absences payable	<u>10,245</u>	<u>-</u>	<u>10,245</u>	<u>5,568</u>
Total liabilities	<u>10,245</u>	<u>1,000</u>	<u>11,245</u>	<u>6,568</u>
 <b>Net assets:</b>				
Unrestricted net assets - operating	<u>31,398</u>	<u>-</u>	<u>31,398</u>	<u>48,147</u>
Total liabilities and net assets	<u>\$ 41,643</u>	<u>\$ 1,000</u>	<u>\$ 42,643</u>	<u>\$ 54,715</u>

See accompanying notes and accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Statement of Activities  
Year Ended September 30, 2003  
With Comparative Totals for the Year Ended September 30, 2002

	Operating Fund	Restricted Fund	Totals (Memorandum Only)	
			2003	2002
<b>Public support:</b>				
Grants from government agencies	\$ -	\$ 87,899	\$ 87,899	\$ 102,845
<b>Revenue:</b>				
District dues	42,157	-	42,157	42,660
Interest income	228	-	228	392
Total revenue	<u>42,385</u>	<u>-</u>	<u>42,385</u>	<u>43,052</u>
 Total public support and revenue	 <u>42,385</u>	 <u>87,899</u>	 <u>130,284</u>	 <u>145,897</u>
<b>Expenses:</b>				
Program services -				
Block training	-	1,000	1,000	1,000
Correction training	-	61,900	61,900	62,600
Total program services	<u>-</u>	<u>62,900</u>	<u>62,900</u>	<u>63,600</u>
Supporting services -				
Management and general	<u>59,134</u>	<u>24,999</u>	<u>84,133</u>	<u>71,619</u>
Total expenses	<u>59,134</u>	<u>87,899</u>	<u>147,033</u>	<u>135,219</u>
Change in net assets	(16,749)	-	(16,749)	10,678
Net assets, beginning of year	<u>48,147</u>	<u>-</u>	<u>48,147</u>	<u>37,469</u>
Net assets, end of year	<u>\$ 31,398</u>	<u>\$ -</u>	<u>\$ 31,398</u>	<u>\$ 48,147</u>

See accompanying notes and accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Statement of Functional Expenses  
Year Ended September 30, 2003  
With Comparative Totals for the Year Ended September 30, 2002

	<u>Program Services</u>			<u>Supporting Services</u>	<u>Total Program and Supporting Services</u>	
	<u>Block Training</u>	<u>Correction Training</u>	<u>Total</u>		<u>2003</u>	<u>2002</u>
Salaries and related expenses	\$ -	\$ -	\$ -	\$ 76,128	\$ 76,128	\$ 60,390
Juvenile block training	1,000	-	1,000	-	1,000	1,000
Professional fees	-	-	-	2,202	2,202	2,265
Travel and tuition	-	61,900	61,900	905	62,805	64,580
Postage	-	-	-	2,081	2,081	1,168
Telephone	-	-	-	1,466	1,466	1,311
Supplies	-	-	-	632	632	1,488
Other costs	-	-	-	719	719	3,017
 Total expenses	 <u>\$ 1,000</u>	 <u>\$ 61,900</u>	 <u>\$ 62,900</u>	 <u>\$ 84,133</u>	 <u>\$ 147,033</u>	 <u>\$ 135,219</u>

See accompanying notes and accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Statement of Cash Flows  
Year Ended September 30, 2003  
With Comparative Totals for the Year Ended September 30, 2002

	Operating Fund	Restricted Fund	Totals (Memorandum Only)	
			2003	2002
Operating activities:				
Change in net assets	\$ (16,749)	\$ -	\$ (16,749)	\$ 10,678
Adjustments to reconcile change in net assets to net cash provided by operating activities -				
Decrease in district dues receivable	6,462	-	6,462	945
Decrease in grant disbursement payable	-	-	-	(13,000)
Increase in compensated absences payable	<u>4,677</u>	<u>-</u>	<u>4,677</u>	<u>-</u>
Net cash used by operating activities	<u>(5,610)</u>	<u>-</u>	<u>(5,610)</u>	<u>(1,377)</u>
Net decrease in cash and cash equivalents	(5,610)	-	(5,610)	(1,377)
Cash and cash equivalents, beginning of year	<u>44,036</u>	<u>1,000</u>	<u>45,036</u>	<u>46,413</u>
Cash and cash equivalents, end of year	<u>\$ 38,426</u>	<u>\$ 1,000</u>	<u>\$ 39,426</u>	<u>\$ 45,036</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. 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 \$10,245 and \$5,568 for compensated absences has been recorded as of September 30, 2003 and 2002, respectively.

H. 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.

(2) Grants From Governmental Agencies

A summary of grants from governmental agencies during the years ended September 30, 2003 and 2002 follows:

<u>Restricted Fund</u>	<u>2003</u>	<u>2002</u>
Federal funds:		
Drug administration funds	\$ 23,424	\$ 37,323
Juvenile administration funds	1,575	1,922
State reimbursed funds:		
Correction training	61,900	62,600
Federal reimbursed funds:		
Block training	<u>1,000</u>	<u>1,000</u>
Total	<u>\$ 87,899</u>	<u>\$ 102,845</u>

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(3) District Fees Receivable

District fees receivable at September 30, 2003 and 2002 are as follows:

	<u>2003</u>	<u>2002</u>
District fees receivable	<u>\$ 3,217</u>	<u>\$ 9,679</u>

(4) Pending Litigation

There is no litigation pending against the Evangeline Law Enforcement Council, Inc. at September 30, 2003.

**SUPPLEMENTAL INFORMATION**

**KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC**  
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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 Governmental 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, 2003 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.

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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 & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
December 16, 2003