

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-3
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account groups	4
Statement of revenues, expenditures, and changes in fund balance - budget (MAYF basis) and actual - Governmental Fund Type - General Fund	5
NOTES TO FINANCIAL STATEMENTS	6-16
SUPPLEMENTAL INFORMATION	
SCHEDULE OF PROVIDED FUNDS	
General Fund:	
Comparative balance sheet	19
Statement of expenditures compared to budget (MAYF basis)	24
Fiduciary Fund Type - Agency Funds:	
Comparative balance sheet	26
Statement of changes in assets and liabilities	27
INTERNAL CONTROL AND COMPLIANCE	
Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	28-30

financial statements. Each 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.

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.

Kohler, Champagne, Mason & Rainey, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Wille Thibodeaux, Louisiana
September 9, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
COMBINED STATEMENTS - OVERVIEW

Financial Rating Report
Wila Platte, Louisiana

Condensed Balance Sheet - All Fund Types and Account Groups
June 30, 1997

	Governmental Fund Type General Fund	Fiduciary Fund Type Agency Levy	ACCOUNT GROUPS		Totals	
			General Fund Assets	General Fund Liabilities	Governmental Fund	Fiduciary Fund
ASSETS AND OTHER DEBITS						
Cash	\$ 41,585	\$ 0,000	\$ -	\$ -	\$ 41,585	\$ 41,585
Interest-bearing deposits	558,938	420,000	-	-	978,938	978,938
Investments:						
- US Trust (other governmental and its - trust funds)	240,433	-	-	-	240,433	240,433
- Others	11,582	-	-	-	11,582	11,582
- Vehicles	10,000	-	-	-	10,000	10,000
- Fleet cars and equipment	-	-	117,700	-	117,700	117,700
Amount to be provided for retirement of general long-term obligations	-	-	207,666	-	207,666	207,666
Total assets and other debits:	663,536	668,000	605,366	636,690	\$1,432,297	\$1,432,297
LIABILITIES, EQUITY AND OTHER CREDITS						
Liabilities:						
Accounts payable	\$209,004	\$ -	\$ -	\$ -	\$ 209,004	\$ 209,004
Other account liabilities	21,000	-	-	-	21,000	21,000
Due to taxing bodies and others	9,750	154,000	-	-	163,750	163,750
Due to other funds	-	14,700	-	-	14,700	14,700
Insurance payable	23,000	-	-	-	23,000	23,000
Capital lease liability	-	-	-	13,500	13,500	13,500
Unemployment liability	-	-	-	11,000	11,000	11,000
Total liabilities	262,754	168,700	117,700	25,000	674,154	674,154
Equity and other credits:						
Investments in General Fund Assets	-	-	323,206	-	323,206	323,206
Fund balance -						
- Reserved for insurance claims	24,000	-	-	-	24,000	-
- Unreserved, unappropriated	209,536	-	-	-	209,536	209,536
- Total fund equity	233,536	-	-	-	233,536	233,536
Total liabilities, equity and other credits:	663,536	668,000	605,366	636,690	\$1,432,297	\$1,432,297

The accompanying notes are an integral part of this statement.

SHARON FIRE DEPT
 5114 PLEAS, LINDEN

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 Governmental Fund Type - General Fund
 Year Ended June 30, 1997
 With Comparative Actual Amounts for Year Ended June 30, 1996

	1997		Variance - Favorable/ Unfavorable	1996 Actual
	Budget	Actual		
Revenues:				
All other local taxes	\$ 475,000	\$ 499,047	\$ 24,047	\$ 478,178
Intergovernmental revenues -				
State grants	12,000	24,276	12,276	21,689
Federal grants	12,000	24,000	12,000	22,927
State revenue sharing (net)	48,000	75,999	27,999	48,972
State apportionment pay	24,000	28,084	4,084	21,277
Other apportionments	-	28,084	28,084	29,488
Fees, charges, and commissions for services -				
Civil and criminal fees	100,000	100,001	1,001	100,148
Court attendance	4,000	4,211	211	4,188
Transporting prisoners	4,000	4,000	-	4,000
Feeding and keeping prisoners	481,000	481,427	427	481,779
Interest	-	1,389	1,389	1,499
Miscellaneous	88,000	82,417	(5,583)	82,125
Total Revenues	<u>1,147,000</u>	<u>1,238,562</u>	<u>91,562</u>	<u>1,188,384</u>
Expenditures:				
Current -				
Public safety				
Personnel services and related benefits	888,000	917,997	29,997	799,354
Contract services	288,000	141,000	(147,000)	298,294
Operation and maintenance	286,000	291,488	4,488	276,891
Other services	20,000	4,000	(16,000)	28,110
Capital outlay	10,000	10,000	-	10,000
Total expenditures	<u>1,492,000</u>	<u>1,374,485</u>	<u>(117,515)</u>	<u>1,382,649</u>
Deficiency of revenues over expenditures	171,000	135,923	(35,077)	185,550
Fund balance, beginning	<u>271,000</u>	<u>271,000</u>		<u>271,000</u>
Fund balance, ending	\$ -	\$ 135,077	\$ 135,077	\$ 85,450

The accompanying notes are an integral part of this statement.

EMERALDINE PARISH SHERIFF
Villie Plaquemine, Louisiana

Notes to Financial Statements

11. 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, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the Sheriff, when requested, 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 and sportsmen's licenses.

The accounting and reporting policies of the Emeraldine Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Audit of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. 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

PARISHLINE PACIFIC SOCIETY
Tulie Platte, Louisiana

NOTES to Financial Statements (Continued)

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.

B. Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows.

Governmental fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 28:2422, 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 (users equal liabilities) and do not involve measurement of results of operations.

FRANKLIN WALKER ENERGY
VILLE PLATTE, LOUISIANA

Notes to Financial Statements (Continued)

4. 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.

All purchased fixed assets are stated at historical cost or estimated historical costs if actual historical costs 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.

5. 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

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

EVANGELINE PRATER SHERIFF
Village Platte, Louisiana

Notes to Financial Statements (Continued)

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.

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.

2. Budget and Subsequent 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.

SYDNEE L. PAKING SHERIFF
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

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.

F. Fixed Assets

Fixed assets recorded as expenditures at the time purchased, and the related assets are capitalized (reported in the general fixed assets account group). General fixed assets provided by the parish police jury (see note) recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

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.

H. Inventory

Inventory of the Sheriff's General Fund consists of commodities received from the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as resources when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

I. VESTING AND SICK LEAVE

Ten days vacation leave are earned after one complete year of work. Twelve days vacation are earned per year after completing ten years of service. 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, sixteen days of sick leave per year are allowed. Employees are not paid for accrued but unused leave upon leaving the employment of the Sheriff's office. There are no accumulated and unused vacation and sick leave benefits at June 30, 1987, which require disclosure to conform with generally accepted accounting principles.

EVANGELINE PARSON SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

J. Fund Equity

Reserves represent those portions of fund equity not available for expenditures 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.

M. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memoranda only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position 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.

(1) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal year bank organized under the laws of the State of Louisiana, the laws of any other state in the United, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana

EMERELLE FALKE SHERIFF
Wilde Place, Louisiana

Notes to Financial Statements (Continued)

law and national banks having principal offices in Louisiana. At June 30, 1997, the Sheriff has cash and cash equivalents (bank balances) totaling \$793,793 as follows:

General deposits and cash on hand	\$ 44,545
Money market accounts	344,144
Total	\$793,793

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 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 June 30, 1997, are secured as follows:

Bank balances	\$804,793
Federal deposit insurance	\$19,407
Pledged securities (Category 3)	438,183
Total secured deposits	\$804,793

Pledged securities (in Category 3) include unissued 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 unaffiliated (Category 3) Louisiana Revised Statute 33:1218 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

(10) Ad Valorem Taxes

The Sheriff is the specific 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

EVANGELINE PARISH SHERIFF
Witte Place, Louisiana

Notes to Financial Statements (Continued)

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.

All uniform taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1997, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 1.47 mills on property with assessed valuations totaling \$40,648,470.

Total law enforcement taxes levied during 1997 were \$607,399. There were \$480 of taxes receivable in the General Fund at June 30, 1997.

04) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 1997, consist of the following:

Louisiana Department of Public Safety and Corrections	\$100,404
Louisiana Commission on Law Enforcement	8,880
Evangeline Parish Police Jury	8,630
State Department of the Treasury	1,210
Evangeline Parish District Attorney	2,238
Others	<u>2,888</u>
	\$124,240

05) Interfund Receivables - Various

Amounts due to/from other funds at June 30, 1997, consist of the following:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$14,790	\$ -
Agency Funds -		
Tax Collector Fund	-	600
Fire Fund	-	10,548
Sheriff's Fund	<u> </u>	<u>1,200</u>
	\$14,790	\$14,790
	*****	*****

EVANGELINE PARISH SHERIFF
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

(6) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Vehicle	Office Furniture and Equipment	Total General Fixed Assets
Balance, June 30, 1996	\$113,894	\$160,398	\$274,292
Additions	22,458	61,848	84,306
Deletions	<u>18,338</u>	<u>1,280</u>	<u>19,618</u>
Balance, June 30, 1997	<u>\$117,914</u>	<u>\$220,966</u>	<u>\$338,880</u>

(7) Retirement Commitments

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

federal social security system
Louisiana Sheriff's Pension and Relief Fund

Relevant information relative to each plan follows:

A. Federal Social Security System

All employees who are not eligible to participate in the Louisiana Sheriff's Pension and Relief Fund are members of the Federal Social Security System. The Sheriff and his 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, 1997, amounted to \$27,894.

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 administered by a separate board of trustees.

PARISHLINE PARISH SHERIFF
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 25 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 15 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 0.5 percent for each year if total service is at least 15 but less than 20 years, 1.75 percent for each year if total service is at least 20 but less than 25 years, and 3 percent for each year if total service is at least 25 years. After 11/17 of 1988 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1989. In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 12 consecutive or joined months that produce the highest average. Employees who terminate with at least 15 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 15 years of credited service are also eligible to elect early benefits between ages 55 and 58 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. These reports may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 5145, Monroe, Louisiana 71229, or by calling (504) 383-3593.

Pending Policy

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Evangeline Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 4.3 percent 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

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Parish Sheriff are established as may be amended by state statute. As provided by R.S. 12:189, 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, 1997, 1998, and 1999, were \$23,768, \$23,431 and \$23,418, respectively, equal to the required contributions for each year.

04) Retirement, 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, 1997 the costs of retiree benefits totaled \$2,862.

05) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to banking bodies and others and due to prisoners follows:

	Balance at <u>JULY 1, 1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	Balance at <u>JUNE 30, 1997</u>
Agency Funds:				
Sheriff's Fund	\$ 28,388	\$ 628,428	\$ 487,223	\$ 1,680
Tax Collector Fund	268,988	8,848,348	8,827,880	170,234
Bond Fund	12,427	143,388	128,897	18,318
Fine Fund	28,818	628,825	481,243	38,399
Prisoner maintenance Fund	-----	4,822,881	4,822,881	-----
	<u>338,629</u>	<u>113,332,337</u>	<u>113,388,804</u>	<u>241,642</u>
	-----	-----	-----	-----

SHREVEPORT POLICE DEPARTMENT
Winn Parish, Louisiana

Notes to Financial Statements (Continued)

(14) Changes in General Long-Term Obligations

The following is a summary of the long-term debt transactions for the year ended June 30, 1997:

	<u>Judgment Claims Payable</u>	<u>Capital Lease Payable</u>	<u>Total</u>
Payable at June 30, 1996	\$11,463	\$10,428	\$21,891
Repayments	-----	3,028	3,028
Payable at June 30, 1997	\$11,463	\$13,408	\$24,871
	-----	-----	-----

(15) Leases

Capital Lease -

The Sheriff is obligated under one capital lease for assets valued at \$19,468 at June 30, 1997. The leased asset and related obligation is accounted for in the general fixed assets account group and the general long-term obligations account group, respectively. The following is a schedule of future minimum lease payments under the capital lease and present value of the net minimum lease payments as of June 30, 1997:

<u>Fiscal Year</u>	<u>Lease Payable</u>
1998	\$ 4,847
1999	4,847
2000	389
Total minimum lease payments	\$14,083
Less: Amount representing interest	548
Present value of net minimum lease payments	\$13,534

(16) 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, 1997.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(13) Risk Management - Group Self-Insured Retention

The Sheriff established a self-insurance health plan to account for and finance the uninsured risk of loss for commercial group health insurance. The plan is administered by Allstar, Inc. Under this plan, the Lamer Life Insurance Co. agreed to reimburse the Sheriff for specific incurred claims related to any one covered employee or dependent which exceeds the retention by the Sheriff, which is \$10,000. The Lamer Life Insurance Co. will reimburse the Sheriff for aggregate incurred claims during the period of insurance less any amounts paid in respect to the specific incurred claims, which exceeds the greater of \$10,000 or the total of monthly payments by the Sheriff. Monthly payments are calculated based on the number of employees with single coverage multiplied by a funding factor of \$20 and the number of employees with family coverage multiplied by a funding factor of \$400.

Below is a reconciliation of claims liabilities for the two years ended June 30, 1987. The Sheriff does not currently determine the claim liabilities.

Claims liability, June 30, 1985	\$ 97,287
Self-funded claims incurred	278,818
Self-funded claims paid	<u>287,828</u>
Claims liability, June 30, 1986	87,877
Self funded claims incurred	221,240
Self-funded claims paid	<u>283,883</u>
Claims liability, June 30, 1987	\$ 25,234

(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.

SYDNEIGH FRANK SHERIFF
Villa Vista, Louisiana

Notes to Financial Statements (Continued)

(c) Federal Financial Assistance

The Sheriff participates in the following federal financial assistance programs:

<u>Federal Grants/Pass-Through Grants/Program Title</u>	<u>Federal CFDA Number</u>	<u>Fiscal/ Expenditures</u>
U. S. Department of Justice:		
pass-through - Louisiana Commission on Law Enforcement:		
Multi-jurisdictional Task Force	14-579	\$10,950
Office of Justice Programs	-	4,600
U. S. Department of Agriculture:		
Direct Program -		
Food Distribution	14-554	_____528
Total federal financial assistance		\$14,950

EXPERIMENTAL PROCEDURE

SCHEDULE OF INDIVIDUAL FUNDS

GENERAL FUND

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

BERNARDINE BACON SHERIFF
 Villa Platte, Louisiana
 General Fund

COMPARATIVE BALANCE SHEET
 June 30, 1987 and 1988

	<u>1987</u>	<u>1988</u>
ASSETS		
Cash	\$ 48,788	\$ 30,448
INTEREST-BEARING DEPOSITS	318,488	374,231
RECEIVABLES:		
Due from other governmental units	288,833	340,848
Due from other funds	14,782	18,420
Other	<u>15,789</u>	<u>62,756</u>
Total assets	686,880	826,703
	*****	*****
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	2242,088	2222,107
Other accrued liabilities	12,488	28,337
Due to defendants	8,128	8,263
Insurance claims payable	<u>12,488</u>	<u>67,865</u>
Total liabilities	2275,192	2326,572
Fund balance:		
Reserved for insurance claims	24,088	-
Unreserved, undesignated	<u>188,824</u>	<u>182,033</u>
Total fund balance	213,912	182,033
Total liabilities and fund balance	6409,104	6409,705
	*****	*****

COMMERCIAL MACHINERY
VILLI PLANT, Louisiana
General Fund

Statement of Expenditures Compared to Budget (GAAP basis)
Year Ended June 30, 1987
With Comparative Actual Amounts for Year Ended June 30, 1986

	1987		Variance - Favorable - Unfavorable	1986 Actual
	Budget	Actual		
Current:				
Public safety:				
Personnel services and related benefits:				
Sheriff salary	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
OIG and detainer	757,442	761,000	3,558	675,112
OIG and general fees	65,000	62,000	3,000	66,122
OIG and medical expenses	5,000	5,000	-	4,000
Total personnel services and related benefits	852,442	853,000	558	760,234
Operating services:				
Hospitalization insurance	125,000	77,000	48,000	262,476
Auto insurance	28,000	27,000	1,000	28,000
Other liability insurance	60,000	58,000	2,000	58,700
Total operating services	213,000	162,000	51,000	349,176
Materials and maintenance:				
Auto fuel and oil	21,000	27,000	6,000	20,200
Auto maintenance	28,000	30,000	2,000	28,000
Operating expenses	60,000	60,000	0	74,122
Materials and supplies	120,000	111,000	9,000	124,500
Printer material	20,000	21,000	1,000	11,475
Printer feeding and maintenance	70,000	62,000	8,000	82,112
Travel	5,000	7,000	2,000	7,000
Total materials and maintenance	324,000	277,000	47,000	387,675
GAAP services:				
SIT and SRT	-	5,000	5,000	5,000
SMASS	-	7,000	7,000	7,000
Total GAAP services	-	12,000	12,000	12,000
Capital outlays:				
Auto	50,000	27,000	23,000	50,000
Equipment	60,000	41,000	19,000	60,000
Total capital outlay	110,000	68,000	42,000	110,000
Total expenditures	\$1,062,442	\$1,200,000	\$137,558	\$1,200,000

FIDUCIARY FUND TYPE - AGENCY FUNDS

Sheriff's Fund - To account for funds held in connection with civil suits, sheriff's 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 37 of the Louisiana Constitution of 1874, 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, restitution, court costs, and other fees and the subsequent payment of these collections to the sheriff's General Fund, the police jury, the clerk of court, and other recipients in accordance with applicable laws.

PROGRESS BARGE SERVICE
 VILLO KACBE, Louisiana
 Primary Fund Type - Agency Funds

Outstanding Balance Sheet
 June 30, 1997
 With Comparative Totals for June 30, 1996

	State's		The		Bond Fund	Loan Fund	Prisoner Maintenance Fund	Totals	
	Fund	Collector Fund	Fund	Collector Fund				1997	1996
ASSETS									
Cash	\$ 880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 880	\$ 24,388
Interest-bearing deposits	-	32,254	28,234	32,488	32,488	-	-	60,722	88,244
Total assets	\$ 880	\$ 32,254	\$ 28,234	\$ 32,488	\$ 32,488	\$ -	\$ -	\$ 64,210	\$ 112,632
LIABILITIES									
Due to General Fund	\$ 202	\$ 482	\$ -	\$ 788	\$ 788	\$ -	\$ -	\$ 24,788	\$ 24,428
Due to bonding holders and others	188	32,852	28,234	28,234	28,234	-	-	48,022	63,816
Total liabilities	\$ 390	\$ 33,334	\$ 28,234	\$ 29,022	\$ 29,022	\$ -	\$ -	\$ 72,810	\$ 88,244

FINANCIAL STATEMENTS
 YIT-Planning, Consulting
 Agency Funds

Statement of Changes in Assets and Liabilities
 Year Ended 12/31/87
 (with comparative figures for Year ended June 30, 1986)

	1987					1986	
	Balance at Start	In	Out	Trans. Fund	Primary Reimbursements	Trans. Fund	1986 Total
Balance, beginning of year	13,489	-	-	-	-	13,489	13,489
Depreciation	1,364	-	-	-	-	1,364	1,364
Accounts receivable	-	101,360	-	-	-	101,360	101,360
Bank	-	-	-	-	-	-	10,171
Prepaid expenses	-	-	-	-	-	-	16,491
Leasing and sleeping partners	3,199	34,074	-	116,389	6,493,441	6,493,441	6,493,441
Costs (benefits)	-	-	-	307	-	307	174,132
Interest earned	-	-	-	295	-	295	104
Other	-	-	-	100,000	-	100,000	104
Costs credits	-	-	-	3,149	-	3,149	175,154
Trans. Fund, other, paid to tax and income	-	4,441,241	-	200,000	2,000,000	4,441,241	4,441,241
Total additions	5,013	4,441,241	-	400,000	2,000,000	4,441,241	4,441,241
Total	18,502	4,542,241	-	400,000	2,000,000	4,542,241	4,542,241
Subtotals:	-	4,542,241	-	-	-	4,542,241	4,542,241
Trans. Fund, other, allocated to existing facilities and others	-	-	-	114,200	106,178	220,378	220,378
Expenses incurred by:	-	-	-	114,200	-	114,200	114,200
BasicLife General Fund and others of Coast	-	-	-	11,000	-	11,000	11,000
Police Dept	-	-	-	14,000	-	14,000	14,000
Transit agency expense fund	-	-	-	14,000	-	14,000	14,000
Transit garage facility	-	-	-	15	-	15	15
Crime Lab	-	-	-	18,000	-	18,000	18,000
Cost fund - out of pocket	-	-	-	6,191	-	6,191	6,191
Trans.	1,129	-	-	18,000	-	19,129	19,129
Apprentices fees	1,129	-	-	-	-	1,129	1,129
Breaker and storage	1,129	-	-	-	-	1,129	1,129
Contract fees	1,129	-	-	-	-	1,129	1,129
Other maintenance	1,129	-	-	-	-	1,129	1,129
Total reimbursements	-	-	-	-	2,000,000	2,000,000	2,000,000
Balance, end of year	13,489	4,130,241	-	135,790	-	4,130,241	4,130,241

INTERNAL CONTROL, COMPLIANCE

AND

OTHER INFORMATION

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Evangeline Parish Sheriff
Wilde Place, Louisiana

We have audited the financial statements of the Evangeline Parish Sheriff, as of and for the year ended June 30, 1997, and have issued our report thereon dated September 9, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Opinion

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 and regulations, 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, would 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.

Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the operation and the cost-benefits of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

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 accounts 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 weaknesses 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 to be 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 9, 1997.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

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

Ville Platte, Louisiana
September 9, 1997

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

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MANAGEMENT LETTER

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The Honorable Wayne Morrin
Evangeline Parish Sheriff
Ville Platte, Louisiana

We have completed our audit of the financial statements of the Evangeline Parish Sheriff for the year ended June 30, 1987, and submit the following suggestions for your information and consideration in improving the efficiency and effectiveness of the operations of the Sheriff's office.

1. The bonds outstanding list should be reconciled to the general ledger cash account on a monthly basis.
2. The "computerized holding report" for the civil fund should be reconciled to the general ledger cash account on a monthly basis.

In conclusion, we would like to express our appreciation to you and 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 any of our suggestions, please feel free to contact us.

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

Ville Platte, Louisiana
September 3, 1987

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EVANGELINE PARISH SHERIFF
Vile Platte, Louisiana

Financial Report

Year Ended June 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or non-audited, 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 FEB 4 9 2000