

ORIGINAL
FILE COPY

DO NOT SIGN HERE

SEARCHED
SERIALIZED
INDEXED
FILED

962 02249
3084

RECEIVED

JAN 14 1938

LIBRARY OF CONGRESS

EVANGELINE PARISH SHERIFF
Villie Platte, Louisiana

Financial Report

Year Ended June 30, 1938

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

Release Date... 6/24/38

TABLE OF CONTENTS

	Page
Independent Auditors' report	1-3
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - CONTINUED)	
Combined balance sheet - all fund types and account groups	4
Statements of revenues, expenditures, and changes in fund	
balance - budget (GASB basis) and actual - Environmental	
Fund Type - General Fund	5
Notes to financial statements	6-10
SUPPLEMENTAL INFORMATION	
SCHEDULE OF INDIVIDUAL FUNDS	
General Fund:	
Comparative balance sheet	22
Statement of expenditures compared to budget (GASB	
basis)	23
Fiduciary Fund Type - Agency funds:	
Comparative balance sheet	25
Statement of changes in assets and liabilities	26
INTERNAL CONTROL AND COMPLIANCE	
Report on Compliance and on Internal Control over	
Financial Reporting Based on an Audit of Financial	
Statements Performed in Accordance with <u>GOVERNMENT</u>	
<u>Auditing Standards</u>	28-33
Summary schedule of prior and current year audit findings	
and corrective action plan	34-35

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

1000 Lakeside Drive
Suite 2000
Metairie, Louisiana 70002
Phone: (504) 885-1100
Fax: (504) 885-1101
www.kcsr.com

INDEPENDENT AUDITORS' REPORT

STATE OF LOUISIANA
OFFICE OF THE COMPTROLLER
OF PUBLIC ACCOUNTS
1000 Lakeside Drive
Suite 2000
Metairie, Louisiana 70002
Phone: (504) 885-1100
Fax: (504) 885-1101
www.kcsr.com

The Honorable Wayne Stovall
Evangeline Parish Sheriff
Vidalia Plantation, Louisiana

We have audited the accompanying general purpose financial statements of the Evangeline Parish Sheriff, as of and for the year ended June 30, 1998, 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 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated October 20, 1998 on our consideration of the Evangeline Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of law and regulations.

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 "supplemental information" in the table of contents is presented for purposes of additional analysis and is not a required part of the

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.

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.

Keller, Champagne, Slown & Rainey, LLC
Certified Public Accountants

Witte Place, Louisiana
October 20, 2009

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

STANDARD FIRE INSURANCE
 YORK PLAZA, YORK, PA

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget 1987, Actual and Annual
 Governmental Fund Type - Mutual Fund
 Year Ended July 31, 1987
 With Comparative Actual Amounts for Year Ended June 30, 1986

	1987		Variance - Favorable - (Unfavorable)	1986 Actual
	Budget	Actual		
REVENUES				
Admission taxes	\$ 491,000	\$ 499,430	\$ 8,430	\$ 499,437
Intergovernmental revenues -				
State grants	-	17,064	17,064	16,274
Federal grants	34,000	44,209	10,209	34,000
State revenue sharing grant	11,000	47,171	36,171	11,000
State supplemental pay	17,000	17,001	18,001	16,400
Federal appropriations	19,000	19,501	19,501	19,000
Fees, charges, and commissions for services -				
Commissions on licenses	16,000	17,433	1,433	15,750
Civil and criminal fees	100,000	101,997	1,997	100,000
Court attachments	14,000	13,249	(751)	13,717
Transportation services	4,000	3,090	(910)	4,000
Fees for and keeping of boats	454,000	447,000	(7,000)	447,000
Fees and forfeitures	100,000	110,454	10,454	111,000
Interest	10,000	10,000	-	9,999
Miscellaneous	14,000	15,133	1,133	14,111
Total revenues	<u>746,000</u>	<u>758,388</u>	<u>12,388</u>	<u>746,316</u>
EXPENDITURES				
Current -				
Public safety				
Personnel, salaries and related benefits	442,000	441,000	(1,000)	441,000
Operating services	101,000	100,114	(886)	111,000
Operation and maintenance	432,100	438,300	6,200	431,000
Debt service	14,000	14,000	-	14,000
Capital outlay	10,000	10,100	1,100	10,000
Total expenditures	<u>1,049,100</u>	<u>1,104,514</u>	<u>55,414</u>	<u>1,106,010</u>
Excess of revenues over expenditures	(303,100)	(346,126)	(43,026)	(309,694)
Other financing resources				
Proceeds from long-term debt	-	35,000	35,000	-
Excess of revenues and other financing resources over expenditures	(303,100)	(311,126)	(8,026)	(309,694)
Fund balance, beginning	<u>398,642</u>	<u>398,642</u>	-	<u>397,333</u>
Fund balance, ending	\$ <u>95,542</u>	\$ <u>87,516</u>	\$ <u>(8,026)</u>	\$ <u>95,542</u>

The accompanying notes are an integral part of this statement.

**OVERSEAS FARMER SERVICE
TRUST FUNDS, LIMITED**

Consolidated Balance Sheet - All Fund Types and Account Groups
April 30, 1999

	Governmental Fund Type (General Fund)	Proprietary Fund Type Agency Trust	Account Groups		Totals	
			General Fund Assets	Special Fund Liabilities	Proprietary Fund (A)	Trust (B)
ASSETS AND OTHER DEBITS						
Cash	\$ 21,438	\$ 2,508	\$ -	\$ -	\$ 23,947	\$ 24,488
Interest-bearing deposits	129,321	107,386	-	-	236,707	245,140
Receivables -						
from other governments and its	112,452	-	-	-	112,452	114,981
from other funds	15,361	-	-	-	15,361	14,158
Others	27,086	-	-	-	27,086	28,779
Field office	-	-	167,289	-	167,289	171,750
Furniture and equipment	-	-	207,748	-	207,748	211,144
Amounts to be provided for retirement of general long-term obligations	-	-	-	32,022	32,022	31,795
Total assets and other debits	368,205	337,282	375,037	32,022	704,396	713,377
LIABILITIES, EQUITY AND OTHER CREDITS						
Liabilities						
Accounts payable	526,171	\$ -	\$ -	\$ -	\$ 526,171	\$ 529,022
Other accrued liabilities	28,429	-	-	-	28,429	31,228
Due to taxing bodies and others	9,126	141,774	-	-	150,900	149,086
Due to other funds	-	12,021	-	-	12,021	12,780
Insurance claims payable	17,168	-	-	-	17,168	18,086
Capital lease payable	-	-	-	7,129	7,129	11,734
Equipment claims payable	-	-	-	70,447	70,447	11,241
Notes payable	-	-	-	20,159	20,159	21,000
Total liabilities	570,894	153,795	-	27,735	752,424	792,371
Equity and other credits						
Reserves in General Fund Assets	-	-	375,037	-	375,037	378,104
Fund balance -						
reserved for insurance claims	37,348	-	-	-	37,348	41,068
unreserved, undesignated	111,281	-	-	-	111,281	115,113
Total fund equity	148,629	-	375,037	-	523,666	534,285
Total liabilities, equity and other credits	719,523	153,795	750,074	27,735	1,271,327	1,286,656

The accompanying notes are an integral part of this statement.

EVERGREEN PARISH SHERIFF
Village Place, Louisiana

Notes to Financial Statements

161 Summary of Significant Accounting Policies

As provided by Article V, Section 17 of the Louisiana Constitution of 1874, 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 judgments, 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 in-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, and fines, costs and bond forfeitures imposed by the district court.

A. Basis of Presentation

The accompanying general purpose financial statements of the Evergreen 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, accounts 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 (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

EMMELLENE BRADEN SHERIFF
Village Place, 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.

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 18:1216, 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.

EVERGREEN HAZARD ENERGY
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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 balances 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 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, net 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

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 December 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

EMERALD HAZARD SHERIFF
Village of Hazlet, Michigan

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 reported 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.

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.

PARISHLINE PARISH SHERIFF
Wildie Plant, Louisiana

Notes to Financial Statements (Continued)

- a. 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.

9. Fixed Assets

Fixed assets are 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 are not 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.

10. 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.

11. Inventory

Inventory at June 30, 1998, 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 (FNS 181920). 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.

12. Compensated Absence

Six days vacation leave are earned after one complete year of work. Twelve days 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 not accumulate or vest. The liability of the Sheriff for accrued vacation at June 30, 1998 is immaterial for financial statement reporting.

EVANGELINE PARISH SHERIFF
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

F. 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.

L. 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.

M. 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.

N. 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 compatible to a consolidation.

(5) 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.

BERNARDINE PARIS SHERIFF
Villie Platte, Louisiana

Notes to Financial Statements (Continued)

At June 30, 1998, the Sheriff has cash and cash equivalents (bank balances) totaling \$922,974 as follows:

Demand deposits and cash on hand	\$ 55,459
Interest-bearing demand deposits	279,289
Time deposits	<u>588,226</u>
Total	\$922,974

These deposits are stated at cost, which approximates market. Under state law, these deposits, for the revolving 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 of deposits 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, 1998, are secured as follows:

Bank balances	\$922,974
Federal deposit insurance	\$289,843
Pledged securities (Category 3)	<u>121,845</u>
Total secured deposits	\$1,334,662

Pledged securities in Category 3 include unsecured 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 38:2228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

19) 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. Withed taxes are

EVANGELINE PARISH SHERIFF
Ville Platte, 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 valorem taxes are levied and recorded in the year levied and billed. For the year ended June 30, 1999, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 5.47 mills on property with assessed valuations totaling \$83,898,908.

Total law enforcement taxes levied during 1999 were \$456,154. There were \$265 of taxes receivable in the General Fund at June 30, 1999.

(4) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 1999, consist of the following:

Louisiana Department of Public Safety and Corrections	\$231,278
Louisiana Commission on Law Enforcement	17,473
Evangeline Parish Police Jury	8,473
State Department of the Treasury	5,199
Evangeline Parish Communications District	1,348
Others	<u>1,831</u>
	\$275,402

(5) Incurrd Receivables - Payables

Amounts due to/from other funds at June 30, 1999, consist of the following:

<u>Fund</u>	<u>Incurrd Receivables</u>	<u>Incurrd Payables</u>
General Fund	\$13,263	\$ -
Agency Funds -		
Tax Collector Fund	-	565
Fire Fund	-	8,748
Sheriff's Fund	<u> </u>	<u>3,481</u>
	\$13,263	\$13,394
	*****	*****

BOURBONNE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(6) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Vehicles</u>	<u>Office Furniture and Equipment</u>	<u>Total General Fixed Assets</u>
Balance, June 30, 1997	\$123,780	\$281,484	\$405,264
Additions	46,481	26,314	72,795
Deletions	(28,221)	-	(28,221)
Balance, June 30, 1998	\$141,940	\$307,798	\$449,738

(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

Further 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, 1998, amounted to \$27,923.

B. Louisiana Sheriff's Pension and Relief Fund

Plan Description

Substantially all employees of the Iberville Parish Sheriff's Office are members of the Louisiana Sheriff's Pension and Relief Fund System, a non-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

UNIONVILLE PARISH SHERIFF
Wilde Place, 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 50 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 12 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 1.2 percent for each year of total service to at least 12 but less than 15 years, 1.75 percent for each year of total service to at least 15 but less than 20 years, and 2 percent for each year of total service to at least 20 years. With 1117 of 1988 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1980. In any case, the retirement benefit cannot exceed 60 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 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 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 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. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 1063, Monroe, Louisiana 71202, or by calling (504) 343-2120.

Funding Policy

Plan members are required by state statute to contribute 1.7 percent of their annual covered salary and the Evangeline Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 0.3 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 Parish Sheriff are established and may be amended by state statute.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

As provided by R.S. 111001, the employee 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, 1986, 1987, and 1988, were \$94,936, \$93,749 and \$91,411, respectively, equal to the required contributions for each year.

(8) 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. These 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, 1988 the costs of retiree benefits totaled \$9,577.

(9) Changes in Agency Fund Balances

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

	Balance at July 1, 1988	Additions	Deductions	Balance at June 30, 1989
Agency Funds:				
Sheriff's fund	\$ 3,300	\$ 393,458	\$ 393,458	\$ 3,300
Tax collector fund	372,314	4,823,348	4,893,274	302,388
Bond fund	28,100	270,788	248,848	20,040
Fine fund	35,480	483,343	473,873	28,950
Prisoner maintenance fund	-	1,824,833	1,824,833	-
	<u>\$431,694</u>	<u>\$2,972,422</u>	<u>\$2,996,437</u>	<u>\$534,915</u>

EVANGELINE PARISH SHREIFF
70115 Parish, Louisiana

Notes to Financial Statements (Continued)

1100 Changes in General Long-Term Obligations

The following is a summary of the long-term debt transactions for the year ended June 30, 1999:

	<u>Long Term Payable</u>	<u>Judgment Claims Payable</u>	<u>Capital Lease Payable</u>	<u>Total</u>
Payable at June 30, 1997	\$ -	\$12,481	\$25,524	\$38,005
Additions	28,000	-	-	28,000
Deductions	<u>(8,000)</u>	<u>-</u>	<u>(8,328)</u>	<u>12,672</u>
Payable at June 30, 1999	<u>\$12,000</u>	<u>\$12,481</u>	<u>\$ 9,288</u>	<u>\$33,769</u>

A. Long Payable -

Long payable at June 30, 1999 consist of a promissory note dated July 12, 1997, in the amount of \$28,000 with a maturity date of March 31, 2000. The note bears an interest rate of 5.26%.

B. Capital Lease -

The Shreiff is obligated under one capital lease for assets valued at \$28,000 at June 30, 1998. Payments are made in monthly installments of \$679 through August 10, 1999 at 4.24% interest.

The annual requirements to amortize debt outstanding as of June 30, 1999, including interest payments of \$1,328 follows:

<u>Fiscal Year</u>	<u>Long Term</u>	<u>Capital Lease</u>	<u>Total</u>
1999	\$ 3,480	\$8,847	\$12,327
2000	<u>3,000</u>	<u>513</u>	<u>3,513</u>
Total	<u>\$6,480</u>	<u>\$9,360</u>	<u>\$15,840</u>

EVANGELINE PARISH SHERIFF
Wilds Place, Louisiana

Notes to Financial Statements (Continued)

(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 \$15,441 and is still unpaid and recorded in the General Long-Term Debt Account through at June 30, 1994.

(12) Self-Insured - Group Self-Insurance Reimbursement

The Sheriff established a self-insurance health plan to account for and finance the uncovered risk of loss for commercial group health insurance. The plan is administered by Citicorp, Inc. Under this plan, the Lamar 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 \$20,000. The Lamar 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 insured claims, which exceeds the greater of \$50,000 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 \$100 and the number of employees with family coverage multiplied by a funding factor of \$815.

Below is a reconciliation of claims liabilities for the two years ended June 30, 1994. The Sheriff does not currently discount its claim liabilities.

Claims liability, June 30, 1993	\$ 47,000
Self-Funded claims incurred	212,018
Self-Funded claims paid	<u>248,882</u>
Claims liability, June 30, 1994	21,136
Self-Funded claims incurred	80,232
Self-Funded claims paid	<u>139,288</u>
Claims liability, June 30, 1994	\$ 21,880

(13) Expenses 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.

SUPPLEMENTAL DISCUSSION

SCHEDULE OF INDIVIDUAL FINES

GENERAL FUND

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

SPRINGFIELD PARISH SHERIFF
 Ville Platte, Louisiana
 General Fund

Comparative Balance Sheet
 June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash	\$ 29,938	\$ 42,880
Interest-bearing deposits	315,231	318,888
Receivables:		
Due from other governmental units	873,822	860,822
Due from other funds	13,200	14,182
Other	<u>70,288</u>	<u>18,788</u>
Total assets	1602,879	1653,658
	*****	*****
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	2024,921	2048,204
Other accrued liabilities	28,428	32,400
Due to delinquents	8,128	9,128
Insurance claims payable	<u>13,268</u>	<u>10,888</u>
Total liabilities	<u>2174,745</u>	<u>2112,620</u>
Fund balance:		
Reserved for insurance claims	37,248	38,088
Unreserved, undesignated	<u>185,281</u>	<u>185,278</u>
Total fund balance	<u>222,000</u>	<u>223,366</u>
Total liabilities and fund balance	2402,879	2402,879
	*****	*****

FEDERAL PRISON SYSTEM
 WILEY PETERS, INCORPORATED
 ANNUAL REPORT

STATEMENT OF EXPENDITURES CONSOLIDATED TO BUDGET (GAAP) BASIS
 Year ended June 30, 1999
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1997

	1999		Variance - Favorable	FOOT ACTUAL
	Budget	ACTUAL		
CURRENT				
Public Safety -				
Personnel services and related benefits:				
Benefit salary	\$ 31,000	\$ 32,281	\$ (1,281)	\$ 32,281
Benefit salaries	792,000	805,765	(13,765)	792,000
Vacation and payroll taxes	12,000	15,884	(3,884)	12,000
Charity's expense allowance	3,000	3,000	-	3,000
Total personnel services and related benefits	<u>848,000</u>	<u>860,930</u>	<u>(12,930)</u>	<u>848,000</u>
Operating services:				
Supplies/services (insurance)	100,000	111,000	(11,000)	77,487
Auto insurance	31,000	33,189	(2,189)	17,829
Other liability insurance	60,000	64,511	(4,511)	38,426
Total operating services	<u>191,000</u>	<u>208,700</u>	<u>(17,700)</u>	<u>133,742</u>
Operations and maintenance:				
Rent fuel and oil	10,000	10,731	(731)	47,555
Auto maintenance	14,000	11,317	2,683	12,697
Contracting expenses	121,000	115,640	5,360	82,727
Materials and supplies	30,000	34,764	(4,764)	71,678
Prisoner medical	20,000	1,841	18,159	10,703
Prisoner feeding and maintenance	113,700	92,576	21,124	64,944
Travel	1,000	800	2,200	1,000
Legal station expense	-	10,000	10,000	11,773
Total operations and maintenance	<u>400,700</u>	<u>387,269</u>	<u>13,431</u>	<u>311,139</u>
Other services:				
Printing	10,000	12,741	-	5,000
Interest	1,000	1,000	-	1,000
Total other services	<u>11,000</u>	<u>23,781</u>	<u>-</u>	<u>6,000</u>
Capital outlays:				
Lease	10,000	10,000	-	11,184
Equipment	12,000	10,710	1,290	11,184
Total capital outlays	<u>22,000</u>	<u>20,710</u>	<u>1,290</u>	<u>22,368</u>
Total expenditures	<u>\$1,981,000</u>	<u>\$1,949,444</u>	<u>\$ 31,556</u>	<u>\$1,981,374</u>

FISCAL YEAR TYPE - ASSET FUND

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 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 entities.

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 obligor 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, penalties, 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.

PROSECUTOR GENERAL RECEIPT
 Willie P. Parks, Louisiana
 Highway Fund Type - Agency Funds

Combining Balance Sheet
 June 30, 1994

THIS comparative totals for June 30, 1994

	Members' Fund		TAX Col. 1994 Fund		Misc. Fund	Misc. Fund	Disbursements		Totals	
	Fund	Fund	Fund	Fund			Fund	Fund	Fund	Fund
ASSETS										
Cash	\$1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Interest-bearing deposits	-	800,000	800,000	800,000	80,000	80,000	-	880,000	880,000	880,000
Total assets	\$1,000	800,000	800,000	800,000	80,000	80,000	-	881,000	881,000	881,000
LIABILITIES										
Due to General Fund	\$1,000	\$ -	\$ -	\$ -	\$ 8,700	\$ 8,700	\$ -	\$ 11,000	\$ 11,000	\$ 11,000
Due to taxing bodies and others	-	800,000	800,000	800,000	71,300	71,300	-	811,300	811,300	811,300
Total liabilities	\$1,000	800,000	800,000	800,000	80,000	80,000	-	822,300	822,300	822,300

INTERNAL CONTROL, COMPLIANCE

AND

OTHER INFORMATION

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

1000 BROADWAY, SUITE 2000
HOUSTON, TEXAS 77002
713.592.1000
WWW.KCSRA.COM

1000 BROADWAY, SUITE 2000
HOUSTON, TEXAS 77002
713.592.1000
WWW.KCSRA.COM

1000 BROADWAY, SUITE 2000
HOUSTON, TEXAS 77002
713.592.1000
WWW.KCSRA.COM

1000 BROADWAY, SUITE 2000
HOUSTON, TEXAS 77002
713.592.1000
WWW.KCSRA.COM

1000 BROADWAY, SUITE 2000
HOUSTON, TEXAS 77002
713.592.1000
WWW.KCSRA.COM

1000 BROADWAY, SUITE 2000
HOUSTON, TEXAS 77002
713.592.1000
WWW.KCSRA.COM

1000 BROADWAY, SUITE 2000
HOUSTON, TEXAS 77002
713.592.1000
WWW.KCSRA.COM

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

To the Board of Directors
Evangeline Parish Sheriff
Vidie Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Sheriff, as of and for the year ended June 30, 1999, and have issued our report thereon dated October 20, 1999. 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.

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 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, 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 schedule of prior and current year audit findings and corrective action plan as item 99-1.

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 Evangelical Parish Sheriff in a separate letter dated October 20, 1998.

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, Mason & Rainey, LLC
Certified Public Accountants

Wills Place, Louisiana
October 20, 1998

RESIDENTS SHERIFF SHERIFF
 State Police, Louisiana

Summary Schedule of Prior and Current Year Audit Findings
 and Corrective Action Plan
 Year ended June 30, 1998

Item No.	Description of Finding	Corrective Action Plan	Responsible Action Plan	Name of Contact Person	Anticipated Completion Date
----------	------------------------	------------------------	-------------------------	------------------------	-----------------------------

Final Year
 Finding
 Initially
 Reported

Compliance:

There were no compliance findings reported.

Internal Control:

Item 1	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 benefits of additional personnel, it may not be desirable to achieve complete segregation of duties.	WVA Sheriff	N/A
--------	---------	--	----	--	-------------	-----

Management Letter:

Item 1	Unknown	The bonds outstanding list should be reconciled to the general ledger cash account on a monthly basis.	No	The bonds outstanding list will be reconciled to the cash account on a monthly basis.	WVA Sheriff	1998
Item 2	Unknown	The "computerized building report" for the civil bond should be reconciled to the general ledger cash account on a monthly basis.	No	The "building report" will be reconciled accordingly.	WVA Sheriff	1998

(continued)

FRANCOISE BARRON T&E COLLECTIVE
WILLIE PIERCE, SOCIETAS

**Summary Schedule of Prior and Current Year Audit Findings
 and Corrective Action Plans (Continued)**
 Year Ended June 30, 1988

Fiscal Year Finding Initiatively Sourced	Description of Finding	Corrective Action Taken	Date of Contact Between	Anticipated Completion Date
---	------------------------	-------------------------------	-------------------------------	-----------------------------------

Management Letter: (Continued)

2000	General should be implemented with to ensure that purchase orders are used on all applicable items. Also, the actual amount of the purchase should be included on the purchase order upon approval.	The proper controls will be implemented on those purchase orders not used appropriately and filled out properly.	Wayne Morris, Director	1988
------	---	---	---------------------------	------

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

2000 Highway 107
Baton Rouge, Louisiana 70802
Phone: (225) 383-1100
Fax: (225) 383-1101

2000 Highway 107
Baton Rouge, Louisiana 70802
Phone: (225) 383-1100
Fax: (225) 383-1101

MANAGEMENT LETTER

2000 Highway 107
Baton Rouge, Louisiana 70802
Phone: (225) 383-1100

2000 Highway 107
Baton Rouge, Louisiana 70802
Phone: (225) 383-1100

2000 Highway 107
Baton Rouge, Louisiana 70802
Phone: (225) 383-1100

2000 Highway 107
Baton Rouge, Louisiana 70802
Phone: (225) 383-1100

2000 Highway 107
Baton Rouge, Louisiana 70802
Phone: (225) 383-1100

The Honorable Wayne Morris
Evangeline Parish Sheriff
Villie Platte, Louisiana

We have completed our audit of the financial statements of the Evangeline Parish Sheriff for the year ended June 30, 1998, 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 "unreconciled holding report" for the civil fund should be reconciled to the general ledger cash account on a monthly basis.
3. Controls should be implemented to ensure that purchase orders are used on all appropriate items. Also, the dollar amount of the purchases should be included on the purchase order upon approval.

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, Slaven & Rainey, LLC
Certified Public Accountants

Villie Platte, Louisiana
October 18, 1998