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EVANGELINE PARISH SHERIFF

Ville Platte, Louisiana

Financial Report

Year Ended June 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 JAN 0 5 2000

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MANAGEMENT LETTER

The Honorable Wayne Morein
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, 1999, 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, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 8, 1999

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INDEPENDENT AUDITORS' REPORT

The Honorable Wayne Morein
Evangeline Parish Sheriff
Ville Platte, Louisiana

We have audited the accompanying general purpose financial statements of the Evangeline Parish Sheriff, as of and for the year ended June 30, 1999, 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. Those 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, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The year 2000 supplementary information (page 20) is required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Evangeline Parish Sheriff is or will become year 2000 compliant, that the Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Sheriff does business are or will become year 2000 compliant.

The supplemental information (pages 21-32) is presented for purposes of additional analysis. Such information, except for the portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated October 8, 1999 on our consideration of the Evangeline Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

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

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

Ville Platte, Louisiana
October 8, 1999

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1999

	Governmental Fund Type <u>General</u>	Fiduciary Fund Type <u>Agency Funds</u>	Account Groups		Totals	
			General	General	(Memorandum Only)	
			Fixed Assets	Long-Term Obligations	1999	1998
ASSETS AND OTHER DEBITS						
Cash	\$ 43,101	\$ 12,736	\$ -	\$ -	\$ 55,837	\$ 25,497
Interest-bearing deposits	229,033	440,119	-	-	669,152	876,577
Receivables:						
Due from other governmental units	615,647	-	-	-	615,647	572,622
Due from other funds	21,332	-	-	-	21,332	13,201
Other	32,355	-	-	-	32,355	29,088
Vehicles	-	-	178,619	-	178,619	147,299
Furniture and equipment	-	-	246,192	-	246,192	227,760
Amount to be provided for retirement of general long-term obligations	-	-	-	18,704	18,704	32,052
Total assets and other debits	<u>\$941,468</u>	<u>\$452,855</u>	<u>\$424,811</u>	<u>\$18,704</u>	<u>\$1,837,838</u>	<u>\$1,924,096</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$578,303	\$ -	\$ -	\$ -	\$ 578,303	\$ 524,511
Other accrued liabilities	22,924	-	-	-	22,924	28,429
Due to taxing bodies and others	24,650	431,523	-	-	456,173	550,840
Due to other funds	-	21,332	-	-	21,332	13,201
Insurance claims payable	42,615	-	-	-	42,615	17,568
Capital lease payable	-	-	-	576	576	7,258
Judgement claims payable	-	-	-	11,461	11,461	11,461
Note payable	-	-	-	6,667	6,667	13,333
Total liabilities	<u>668,492</u>	<u>452,855</u>	<u>-</u>	<u>18,704</u>	<u>1,140,051</u>	<u>1,166,601</u>
Equity and other credits:						
Investment in general fixed assets	-	-	424,811	-	424,811	375,059
Fund balance -						
Reserved for insurance claims	-	-	-	-	-	37,349
Unreserved, undesignated	272,976	-	-	-	272,976	345,087
Total fund equity	<u>272,976</u>	<u>-</u>	<u>424,811</u>	<u>-</u>	<u>697,787</u>	<u>757,495</u>
Total liabilities and fund equity	<u>\$941,468</u>	<u>\$452,855</u>	<u>\$424,811</u>	<u>\$18,704</u>	<u>\$1,837,838</u>	<u>\$1,924,096</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Governmental Fund Type - General Fund
Year Ended June 30, 1999
With Comparative Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998
	Budget	Actual		
Revenues:				
Ad valorem taxes	\$ 500,000	\$ 541,869	\$ 41,869	\$ 499,430
Intergovernmental revenues -				
State grants	-	19,527	19,527	17,864
Federal grants	45,000	48,706	3,706	44,269
State revenue sharing (net)	67,000	69,346	2,346	67,121
State supplemental pay	44,000	40,614	(3,386)	47,901
Parish appropriations	39,000	40,383	1,383	39,763
Fees, charges, and commissions for services -				
Commissions on licenses	17,000	17,940	940	17,623
Civil and criminal fees	82,000	96,930	14,930	81,997
Court attendance	6,500	16,713	10,213	15,549
Transporting prisoners	3,000	2,801	(199)	3,096
Feeding and keeping prisoners	511,800	592,472	80,672	567,985
Fines and forfeitures	124,500	112,109	(12,391)	115,816
Interest	-	10,419	10,419	10,201
Miscellaneous	59,000	75,597	16,597	53,223
Total revenues	<u>1,498,800</u>	<u>1,685,426</u>	<u>186,626</u>	<u>1,581,838</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	961,000	1,036,710	(75,710)	941,938
Operating services	248,000	312,863	(64,863)	192,116
Operations and maintenance	410,500	378,738	31,762	328,206
Debt service	14,000	14,348	(348)	14,406
Capital outlay	55,000	52,227	2,773	72,778
Total expenditures	<u>1,688,500</u>	<u>1,794,886</u>	<u>(106,386)</u>	<u>1,549,444</u>
Excess (deficiency) of revenues over expenditures	(189,700)	(109,460)	80,240	32,394
Other financing sources (uses):				
Proceeds from long-term debt	-	-	-	20,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	(189,700)	(109,460)	80,240	52,394
Fund balances, beginning	<u>382,436</u>	<u>382,436</u>	<u>-</u>	<u>330,042</u>
Fund balances, ending	<u>\$ 192,736</u>	<u>\$ 272,976</u>	<u>\$ 80,240</u>	<u>\$ 382,436</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

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

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

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

A. Basis of Presentation

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

B. Financial Reporting Entity

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

EVANGELINE PARISH SHERIFF
Ville 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.*

C. Fund Accounting

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

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

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

Governmental Fund -

General Fund

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

Fiduciary Funds -

Agency Funds

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

D. Basis of Accounting

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

Revenues

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

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

Substantially all other revenues are recorded when received.

Expenditures

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

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.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

E. Budget and Budgetary Accounting

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

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

F. 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 or estimated historical cost if historical cost is not available.

G. Long-Term Obligations

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

H. Interfund Receivables/Payables

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

I. Inventory

Inventory at June 30, 1999, consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (CFDA 10:550). Inventory items are valued at unit prices established by the USDA and are recorded as expenditures under the purchase method using the first-in, first-out (FIFO) cost flow assumption. Reported inventory is equally offset by a fund balance reserve that indicates it does not constitute available spendable resources even though it is a component of net current assets.

J. Compensated Absences

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, 1999 is immaterial for financial statement reporting.

K. 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.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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 comparable to a consolidation.

(2) Cash and Interest-Bearing Deposits

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

At June 30, 1999, the Sheriff has cash and cash equivalents (book balances) totaling \$724,989 as follows:

Demand deposits and cash on hand	\$ 55,837
Interest-bearing deposits	<u>669,152</u>
 Total	 <u>\$ 724,989</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 1999, are secured as follows:

Bank balances	<u>\$ 1,024,599</u>
 Federal deposit insurance	 \$ 200,000
Pledged securities (category 3)	<u>824,599</u>
 Total secured deposits	 <u>\$ 1,024,599</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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

(3) Ad Valorem Taxes

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

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 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 \$96,596,475.

Total law enforcement taxes levied during 1999 were \$528,383. There were \$1,093 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	\$ 585,332
Louisiana Commission on Law Enforcement	9,600
Evangeline Parish Police Jury	5,113
State Department of the Treasury	1,408
Evangeline Parish Communications District	6,767
Others	7,427
	<hr/>
	\$ 615,647

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(5) Interfund Receivables - Payables

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

Fund	Interfund Receivables	Interfund Payables
General Fund	\$ 21,332	\$ -
Agency Funds -		
Tax Collector Fund	-	1,093
Fine Fund	-	10,252
Sheriff's Fund	-	9,987
	<u>\$ 21,332</u>	<u>\$ 21,332</u>

(6) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Vehicles	Furniture and Equipment	General Fixed Assets
Balance, June 30, 1998	\$ 147,299	\$ 227,760	\$ 375,059
Additions	33,745	19,182	52,927
Deletions	2,425	750	3,175
	<u>\$ 178,619</u>	<u>\$ 246,192</u>	<u>\$ 424,811</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(7) Retirement Commitments

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

Federal Social Security System
Louisiana Sheriffs' Pension and Relief Fund

Pertinent information relative to each plan follows:

A. Federal Social Security System

All employees who are not eligible to participate in the Louisiana Sheriffs' Pension and Relief Fund are members of the Federal Social Security System. The Sheriff and its employees contribute a percentage of each employee's compensation to the System (7.65 percent contributed by the Sheriff; 7.65 percent by the employee). The Sheriff's contribution during the year ended June 30, 1999 amounted to \$18,644.

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.

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 2.5 percent for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total service is at least 20 years (Act 1117 of 1995 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 100 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.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Funding 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 5.0 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.

As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The Evangeline Parish Sheriff's contributions to the System for the years ending June 30, 1999, 1998, and 1997, were \$39,882, \$34,976 and \$33,749, respectively, equal to the required contributions for each year.

(8) Postretirement Health Care and Life Insurance Benefits

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees become eligible for those benefits if they reach normal retirement age while working for the Sheriff. Those benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Sheriff. The Sheriff's costs of providing retiree health care and life insurance benefits are recognized as expenditures when the monthly premiums are paid. For the year ended June 30, 1999 the costs of retiree benefits totaled \$3,723.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(9) Changes in Agency Fund Balances

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

	<u>Balance at July 1, 1998</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 1999</u>
Agency funds:				
Sheriff's fund	\$ 3,559	\$ 299,741	\$ 290,564	\$ 12,736
Tax Collector fund	503,520	7,080,883	7,203,583	380,820
Bond fund	22,077	197,279	191,487	27,869
Fine fund	25,759	500,077	494,406	31,430
Prisoner maintenance fund	-	6,683,321	6,683,321	-
	<u>\$ 554,915</u>	<u>\$14,761,301</u>	<u>\$14,863,361</u>	<u>\$ 452,855</u>

(10) Changes in General Long-Term Obligations

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

	<u>Loan Payable</u>	<u>Judgement Claims Payable</u>	<u>Capital Lease Payable</u>	<u>Total</u>
Payable at June 30, 1998	\$ 13,333	\$ 11,461	\$ 7,258	\$ 32,052
Additions	-	-	-	-
Deductions	<u>6,666</u>	<u>-</u>	<u>6,682</u>	<u>13,348</u>
Payable at June 30, 1999	<u>\$ 6,667</u>	<u>\$ 11,461</u>	<u>\$ 576</u>	<u>\$ 18,704</u>

A. Loan Payable -

Loan payable at June 30, 1999 consist of a promissory note dated July 11, 1997, in the amount of \$20,000 with a maturity date of March 31, 2000. The note bears an interest rate of 5.50%.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

B. Capital Lease -

The Sheriff is obligated under one capital lease for assets valued at \$29,900 at June 30, 1999. Payments are made in monthly installments of \$579 through August 12, 1999 at 6.28% interest.

The annual requirements to amortize debt outstanding as of June 30, 1999, including interest payments of \$370 follows:

Fiscal Year	Loan Payable	Capital Lease	Total
2000	\$ 7,034	\$ 579	\$ 7,613

(11) Litigation and Claims

The Sheriff is the defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of the administration, the outcome of these lawsuits will not have a material adverse effect on the accompanying general purpose financial statements. During fiscal year June 30, 1994 a judgment was rendered against the Sheriff's General Fund in the amount of \$11,461 and is still unpaid and recorded in the General Long-Term Debt Account Group at June 30, 1999.

(12) Risk Management

A. Group Self-Insurance Hospitalization

The Sheriff established a self-insurance health plan to account for and finance its uninsured risk of loss for commercial group health insurance. The plan is administered by Gilsbar, 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 incurred claims, which exceeds the greater of \$148,391 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 \$184 and the number of employees with family coverage multiplied by a funding factor of \$495.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Below is a reconciliation of claims liabilities for the two years ended June 30, 1999. The claims liability of \$42,615 reported at June 30, 1999, is based on the loss that is probable to have been at the date of the financial statements and the amount of the loss that can be reasonably estimated. The Sheriff does not currently discount its claim liabilities.

Claims liability, June 30, 1997	\$ 33,464
Self-funded claims incurred	90,232
Self-funded claims paid	<u>106,128</u>
Claims liability, June 30, 1998	17,568
Self funded claims incurred	228,333
Self-funded claims paid	<u>203,286</u>
Claims liability, June 30, 1999	<u>\$ 42,615</u>

B. Commercial Insurance Coverage

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

(13) 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.

SUPPLEMENTAL INFORMATION

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Impact of Year 2000 on Computer Programs (Unaudited)

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

The Evangeline Parish Sheriff has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the Sheriff's operations. The property tax system and collection and distribution system used for the agency funds have been tested and validated for year 2000 compliance.

Because of the unprecedented nature of the Year 2000 issue, its effect and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Sheriff is or will be Year 2000 ready, that the Sheriff's remediation efforts will be successful in whole or in part, or that parties with whom the Sheriff does business will be year 2000 ready.

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana
General Fund

Comparative Balance Sheet
June 30, 1999 and 1998

	1999	1998
ASSETS		
Cash	\$ 43,101	\$ 21,938
Interest-bearing deposits	229,033	325,221
Receivables:		
Due from other governmental units	615,647	572,622
Due from other funds	21,332	13,201
Other	32,355	29,088
 Total assets	 \$ 941,468	 \$ 962,070
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 578,303	\$ 524,511
Other accrued liabilities	22,924	28,429
Due to defendants	24,650	9,126
Insurance claims payable	42,615	17,568
Total liabilities	668,492	579,634
Fund balance:		
Reserved for insurance claims	-	37,349
Unreserved, undesignated	272,976	345,087
Total fund balance	272,976	382,436
 Total liabilities and fund balance	 \$ 941,468	 \$ 962,070

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
Year Ended June 30, 1999
With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Current:				
Public safety -				
Personal services and related benefits -				
Sheriff salary	\$ 65,000	\$ 65,000	\$ -	\$ 58,281
Deputies salaries	820,000	877,959	(57,959)	803,165
Pension and payroll taxes	76,000	87,251	(11,251)	74,664
Sheriff's expense allowance	-	6,500	(6,500)	5,828
Total personal services and related benefits	<u>961,000</u>	<u>1,036,710</u>	<u>(75,710)</u>	<u>941,938</u>
Operating services -				
Hospitalization insurance	160,000	231,817	(71,817)	121,850
Auto insurance	30,000	30,357	(357)	26,249
Other liability insurance	58,000	50,689	7,311	44,017
Total operating services	<u>248,000</u>	<u>312,863</u>	<u>(64,863)</u>	<u>192,116</u>
Operations and maintenance -				
Auto fuel and oil	50,000	48,797	1,203	49,731
Auto maintenance	16,000	14,854	1,146	11,317
Operating expenses	103,000	112,140	(9,140)	95,889
Materials and supplies	85,000	76,700	8,300	59,794
Prisoner medical	10,000	11,461	(1,461)	7,891
Prisoner feeding and maintenance	130,000	97,215	32,785	92,976
Travel	1,500	209	1,291	608
Legal claims expense	15,000	17,362	(2,362)	10,000
Total operations and maintenance	<u>410,500</u>	<u>378,738</u>	<u>31,762</u>	<u>328,206</u>
Debt service:				
Principal	13,000	13,348	(348)	12,942
Interest	1,000	1,000	-	1,464
Total debt service	<u>14,000</u>	<u>14,348</u>	<u>(348)</u>	<u>14,406</u>
Capital outlay:				
Autos	35,000	33,745	1,255	46,462
Equipment	20,000	18,482	1,518	26,316
Total capital outlay	<u>55,000</u>	<u>52,227</u>	<u>2,773</u>	<u>72,778</u>
Total expenditures	<u>\$ 1,688,500</u>	<u>\$ 1,794,886</u>	<u>\$ (106,386)</u>	<u>\$ 1,549,444</u>

FIDUCIARY FUND TYPE - AGENCY FUNDS

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

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

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

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

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana
Agency Funds

Statement of Changes in Assets and Liabilities
Year Ended June 30, 1999
With Comparative Totals for Year Ended June 30, 1998

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Fines Fund	Prisoner Maintenance Fund	Totals	
						1999	1998
Balances, beginning of year	\$ 3,559	\$ 503,520	\$ 22,077	\$ 25,759	\$ -	\$ 554,915	\$ 431,062
Additions:							
Deposits -							
Sheriff's sales, suits, and seizures	201,104	-	-	-	-	201,104	310,743
Garnishments	24,057	-	-	-	-	24,057	24,563
Bonds	-	-	161,866	-	-	161,866	131,306
Feeding and keeping prisoners	-	-	-	-	6,683,321	6,683,321	3,094,953
Other deposits	74,580	-	21,040	253,900	-	349,520	331,442
Interest earned	-	-	573	664	-	1,237	1,156
Fines	-	-	-	197,710	-	197,710	172,333
Court costs	-	-	13,800	47,803	-	61,603	56,044
Taxes, fees, etc., paid to tax collector	-	7,080,883	-	-	-	7,080,883	6,823,540
Total additions	299,741	7,080,883	197,279	500,077	6,683,321	14,761,301	10,946,080
 Total	 303,300	 7,584,403	 219,356	 525,836	 6,683,321	 15,316,216	 11,377,142
Reductions:							
Taxes, fees, etc. distributed to taxing bodies and others	-	7,203,583	-	-	-	7,203,583	6,692,274
Deposits settled to -							
Sheriff's General Fund and Clerk of Court	105,775	-	-	115,241	176,544	397,560	406,106
Police jury	-	-	-	186,124	-	186,124	176,542
District attorney expense fund	-	-	-	63,434	-	63,434	56,664
Indigent defender board	-	-	-	45,944	-	45,944	37,729
Refunds	-	-	7,019	218	-	7,237	4,727
Crime lab	-	-	-	20,054	-	20,054	20,047
Cash bond - out of parish	-	-	8,253	-	-	8,253	6,524
Fines	-	-	153,577	19,556	-	173,133	141,446
Appraisers fees	4,000	-	-	-	-	4,000	3,255
Wrecker and storage	9,322	-	-	-	-	9,322	9,948
Curator fees	1,050	-	-	-	-	1,050	1,520
Other settlements	170,417	-	22,638	43,835	6,506,777	6,743,667	3,265,445
Total reductions	290,564	7,203,583	191,487	494,406	6,683,321	14,863,361	10,822,227
 Balances, end of year	 \$ 12,736	 \$ 380,820	 \$ 27,869	 \$ 31,430	 \$ -	 \$ 452,855	 \$ 554,915

COMPLIANCE AND INTERNAL CONTROL

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

The Honorable Wayne Morein
Evangeline Parish Sheriff
Ville Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Sheriff, as of and for the year ended June 30, 1999, and have issued our report thereon dated October 8, 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 an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of current and prior year audit findings and corrective action plan as item 99-1 (C).

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 current and prior year audit findings and corrective action plan as item 99-2 (IC).

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

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Evangeline Parish Sheriff in a separate letter dated October 8, 1999.

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

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

Ville Platte, Louisiana
October 8, 1999

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended June 30, 1999

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/99) --						
<u>Compliance:</u>						
99-1(C)	1999	The Sheriff violated La. Public Bid Law LSA-RS 38:2212 when bids were not obtained on the purchase of computer equipment.	No	The Sheriff will obtain bids on all purchases in accordance with La. Public Bid Law LSA-RS 38:2212.	Wayne Morein, Sheriff	Immediately
<u>Internal Control:</u>						
99-2(IC)	Unknown	Due to the small number of employees, the sheriff did not have adequate segregation of functions within the accounting system.	No	Based upon the size of the operation and the cost benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Wayne Morein, Sheriff	N/A
<u>Management Letter:</u>						
99-3(ML) 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.	Wayne Morein, Sheriff	6/30/00
99-4(ML) Item 2	Unknown	The "computerized holding report" for the civil fund should be reconciled to the general ledger cash account on a monthly basis.	No	The "holding report" will be reconciled accordingly.	Wayne Morein, Sheriff	6/30/00

(continued)

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana

Summary Schedule of Prior and Current Year Audit Findings
 and Corrective Action Plan
 Year Ended June 30, 1999

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
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PRIOR YEAR (6/30/98) --

Compliance:

There were no compliance findings for fiscal year ended June 30, 1998.

Internal Control:

See 99-2 (IC) above.

Management Letter:

See 99-3 (ML) above.

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MANAGEMENT LETTER

The Honorable Wayne Morein
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, 1999, 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, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 8, 1999