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EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Financial Report

Year Ended June 30, 2004

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

Release Date 1-5-05

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1-2
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net assets	5
Statement of activities	6
FUND FINANCIAL STATEMENTS (FFS)	
Comparative balance sheet - governmental fund	8
Reconciliation of the governmental fund balance sheet to the statement of net assets	9
Comparative statement of revenues, expenditures, and changes in fund balance - governmental fund	10
Reconciliation of the statement of revenues, expenditures, and changes in fund balance of governmental fund to the statement of activities	11
Comparative statement of fiduciary net assets and liabilities	12
Notes to financial statements	13-28
REQUIRED SUPPLEMENTARY INFORMATION	
General Fund: Budgetary comparison schedule	30
OTHER SUPPLEMENTARY INFORMATION	
General Fund: Budgetary comparison schedule - expenditures	32
Agency Funds: Combining balance sheet	34
Combining statement of changes in assets and liabilities	35-36
COMPLIANCE AND INTERNAL CONTROL	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	38-39
Summary schedule of current and prior year audit findings and corrective action plan	40

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INDEPENDENT AUDITORS' REPORT

* A Professional Accounting Corporation

The Honorable Wayne Morein
Evangeline Parish Sheriff
Ville Platte, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the Evangeline Parish Sheriff, as of and for the year ended June 30, 2004, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Evangeline Parish Sheriff as of June 30, 2004, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 2 to the basic financial statements, the Sheriff adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, Statement No. 37, Basic Financial Statements - And Management's Discussion and Analysis - For State and Local Governments: Omnibus, Statement No. 38 Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements. This results in a change in the format and content of the basic financial statements.

In accordance with Government Auditing Standards, we have also issued a report dated October 20, 2004 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, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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The required supplementary information on page 30 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Evangeline Parish Sheriff has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Evangeline Parish Sheriff's basic financial statements. The other supplementary information on pages 32 through 36 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic 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 of the Evangeline Parish Sheriff.

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

Ville Platte, Louisiana
October 20, 2004

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

Evangeline Parish Sheriff
Ville Platte, Louisiana

Statement of Net Assets
June 30, 2004

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 442,956
Due from other governmental units	1,217,779
Prepaid items	63,793
Noncurrent assets:	
Capital assets, net	<u>156,235</u>
Total assets	<u>1,880,763</u>
LIABILITIES	
Current liabilities:	
Accounts and other payables	1,147,593
Compensated absences payable	10,164
Notes payable	7,566
Accrued interest	410
Long-term liabilities:	
Compensated absences payable	20,328
Notes payable	<u>8,002</u>
Total liabilities	<u>1,194,063</u>
NET ASSETS	
Invested in capital assets, net of related debt	140,667
Unrestricted	<u>546,033</u>
Total net assets	<u>\$ 686,700</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Sheriff
Ville Platte, Louisiana

Statement of Activities
Year Ended June 30, 2004

	Program Revenues			Capital	Net (Expense) Revenues and Changes in Net Assets
Activities	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Grants and Contributions	Governmental Activities
Governmental activities:					
Public safety	\$ 2,228,064	\$ 1,178,283	\$ 91,969	\$ 18,590	\$ (939,222)
Interest on long-term debt	<u>1,126</u>	-	-	-	<u>(1,126)</u>
Total	<u>\$ 2,229,190</u>	<u>\$ 1,178,283</u>	<u>\$ 91,969</u>	<u>\$ 18,590</u>	<u>(940,348)</u>
General revenues:					
Taxes -					584,364
Property taxes, levied for general purposes					69,485
State revenue sharing					48,592
State supplemental pay					9,412
Interest and investment earnings					60,590
Miscellaneous					<u>772,443</u>
Total general revenues					(167,905)
Change in net assets					<u>854,605</u>
Net assets - July 1, 2003					<u>\$ 686,700</u>
Net assets - June 30, 2004					

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Comparative Balance Sheet-Governmental Fund
June 30, 2004 and 2003

	2004	2003
ASSETS		
Cash	\$ 37,101	\$ 43,148
Interest-bearing deposits	405,855	582,474
Receivables:		
Due from other governmental units	1,217,779	1,097,728
Prepaid items	63,793	27,255
Total assets	\$ 1,724,528	\$ 1,750,605
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 1,120,083	\$ 1,003,277
Other accrued liabilities	26,649	26,704
Compensated absences payable	10,164	8,803
Due to defendants	861	677
Total liabilities	1,157,757	1,039,461
Fund balance- unreserved, undesignated	566,771	711,144
Total liabilities and fund balance	\$ 1,724,528	\$ 1,750,605

Evangeline Parish Sheriff
Ville Platte, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Assets
June 30, 2004

Total fund balances for governmental fund at June 30, 2004		\$ 566,771
Total net assets reported for governmental activities in the statement of net assets is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Building improvements, net of \$1,975 accumulated depreciation	\$ 6,490	
Equipment and furniture, net of \$264,272 accumulated depreciation	62,450	
Vehicles, net of \$129,579 accumulated depreciation	<u>87,295</u>	156,235
Long-term liabilities at June 30, 2004:		
Notes payable	(15,568)	
Compensated absences payable	(20,328)	
Accrued interest payable	<u>(410)</u>	<u>(36,306)</u>
Total net assets of governmental activities at June 30, 2004		<u>\$ 686,700</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Sheriff
Ville Platte, Louisiana

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance-
Governmental Fund
For the Years Ended June 30, 2004 and 2003

	General Fund	
	2004	2003
Revenues:		
Ad valorem taxes	\$ 584,364	\$ 593,803
Intergovernmental revenues -		
Federal grants	47,903	51,261
State revenue sharing (net)	69,485	69,300
State supplemental pay	48,592	51,628
State grants	22,891	14,826
Parish appropriations	39,765	39,729
Fees, charges, and commissions for services -		
Commissions on licenses	-	9,114
Civil and criminal fees	127,837	142,689
Court attendance	10,218	11,953
Transporting prisoners	4,979	4,168
Feeding and keeping prisoners	942,047	925,912
Fines and forfeitures	93,202	100,954
Interest	9,412	16,141
Miscellaneous	64,550	75,725
Total revenues	2,065,245	2,107,203
Expenditures:		
Current -		
Public safety:		
Personal services and related benefits	1,342,821	1,312,739
Operating services	415,360	394,382
Operations and maintenance	403,164	466,043
Travel and other charges	5,166	2,700
Debt service	17,803	12,509
Capital outlay	25,304	111,186
Total expenditures	2,209,618	2,299,559
Deficiency of revenues over expenditures	(144,373)	(192,356)
Other financing source:		
Proceeds from long-term debt	-	22,700
Net change in fund balance	(144,373)	(169,656)
Fund balance, beginning	711,144	880,800
Fund balance, ending	\$ 566,771	\$ 711,144

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Sheriff
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Fund
to the Statement of Activities
Year Ended June 30, 2004

Total net change in fund balance at June 30, 2004 per Statement of Revenues, Expenditures and Changes in Fund Balances			\$ (144,373)
The change in net assets reported for governmental activities in the statement of activities is different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 25,304	
Depreciation expense for the year ended June 30, 2004		(58,085)	
Current year disposition of capital assets net of accumulated depreciation		<u>(4,706)</u>	(37,487)
Note principal retirement considered as an expenditure on Statement			16,375
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on an accrual basis			301
Excess of compensated absences earned over compensated absences used			<u>(2,721)</u>
Total changes in net assets at June 30, 2004 per Statement of Activities			<u>\$ (167,905)</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Sheriff
Ville Platte, Louisiana

Comparative Statement of Fiduciary Net Assets and Liabilities
Fiduciary Funds
June 30, 2004 and 2003

	<u>Agency Funds</u>	
	<u>2004</u>	<u>2003</u>
ASSETS		
Cash	\$ 36,195	\$ 452,819
Interest-bearing deposits	<u>507,333</u>	<u>36,251</u>
Total assets	<u>\$ 543,528</u>	<u>\$ 489,070</u>
LIABILITIES		
Due to taxing bodies and others	<u>\$ 543,528</u>	<u>\$ 489,070</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Evangeline Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsection of this note. For the fiscal year ended June 30, 2004, the Sheriff implemented the new financial reporting requirements of GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. As a result, an entirely new financial presentation format has been implemented.

A. Financial Reporting Entity

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Evangeline Parish Sheriff (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, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility 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, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

EVANGELINE PARISH SHERIFF

Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

For financial reporting purposes, the Sheriff includes all funds, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. 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 as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and the statement of activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Fund Financial Statements (FFS)

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The governmental fund of the Sheriff is considered to be a major fund. The funds of the Sheriff are described below:

Governmental Fund –

General Fund

The General Fund is the primary operating fund of the Sheriff. It is used to account for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Sheriff policy.

Fiduciary Funds -

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Measurement Focus

The amounts reflected in the governmental fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Sheriff operations.

Basis of Accounting

The amounts reflected in the governmental fund uses the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental 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.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Expenditures

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

D. Assets, Liabilities and Equity

Cash and Interest-bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market.

Investments

Under state law, the Sheriff may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Sheriff may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

Short-Term 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. Short-term interfund loans are classified as interfund receivables/payables.

Inventory

Inventory of the Sheriff's General Fund consists of commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry. There was no inventory at June 30, 2004.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Prepaid Items

Insurance payments made to insurance agencies that will benefit periods beyond June 30, 2004 are recorded as prepaid items.

Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the statement of net assets and statement of activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings and improvements	7-40
Office, equipment, and furniture	5-20
Vehicles	5

Compensated Absences

Six days vacation leave are earned after one complete year of work. Twelve days of 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 accumulates and is available for employees when needed, however, it does not vest nor is it payable at termination of employment.

For fund financial statements, vested or accumulated sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a current fund liability of the governmental fund that will pay it. In the government-wide statements, amounts of vested or accumulated sick leave that are not expected to be liquidated with expendable available financial resources are recorded as long-term debt.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Restricted Net Assets

For government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

Long-term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. Since the Sheriff doesn't have a proprietary fund, all long-term debt is used in governmental fund operations.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

E. Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

F. Budgets

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

1. The chief administrative deputy prepares a proposed budget for the general fund 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 notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, 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 are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

H. Report Classification

Certain previously reported amounts for the year ended June 30, 2003 have been reclassified to conform to the June 30, 2004 classifications.

(2) Changes in Accounting Principles

For the year ended June 30, 2004, the Sheriff has implemented GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the Sheriff’s financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The Sheriff also implemented GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, No. 37, Basic Financial Statements – And Management’s Discussion and Analysis – For State and Local Governments: Omnibus, No. 38, Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements. At June 30, 2003, there was no effect on fund balance as a result of implementation of GASB Statement No. 33.

The implementation of GASB Statement No. 34 caused the opening fund balance at June 30, 2003 to be restated in terms of “net assets” as follows:

Total fund balances - Governmental Funds - at June 30, 2003		\$ 711,144
Add: Cost of capital assets at June 30, 2003	\$ 535,702	
Less: Accumulated depreciation at June 30, 2003	<u>(341,979)</u>	193,723
Less: Bond principal payable at June 30, 2003	(31,943)	
Compensated absences payable at June 30, 2003	(17,607)	
Accrued interest payable at June 30, 2003	<u>(712)</u>	<u>(50,262)</u>
Net assets at June 30, 2003		<u>\$ 854,605</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(3) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2004, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$986,484 as follows:

	<u>Government-wide Statement of Net Assets</u>	<u>Fiduciary Funds Statement of Net Assets</u>	<u>Total</u>
Noninterest-bearing deposits	\$ 37,101	\$ 36,195	\$ 73,296
Interest-bearing deposits	<u>405,855</u>	<u>507,333</u>	<u>913,188</u>
Total	<u>\$442,956</u>	<u>\$543,528</u>	<u>\$ 986,484</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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at June 30, 2004, are secured as follows:

Bank balances	<u>\$ 1,022,306</u>
Federal deposit insurance	177,704
Pledged securities (category 3)	<u>844,602</u>
Total	<u>\$ 1,022,306</u>

Pledged securities in Category 3 includes 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.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(4) 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 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 assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2004, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 11.18 mills on property with net assessed valuations totaling \$51,459,750.

Total law enforcement taxes levied during 2004 were \$575,320.

(5) Due from Other Governmental Units

Amounts due from other governmental units at June 30, 2004 consist of the following:

	<u>General Fund</u>
Louisiana Department of Public Safety and Corrections	\$ 279,539
Evangeline Parish Police Jury	9,391
State Department of the Treasury	906,235
Evangeline Parish Communications District	8,525
Louisiana Commission on Law Enforcement	14,089
	<u>\$ 1,217,779</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(6) Capital Assets

Capital asset activity for the year ended June 30, 2004 was as follows:

	<u>Balance 7/1/2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2004</u>
Governmental activities:				
Building improvements	\$ 8,465	\$ -	\$ -	\$ 8,465
Furniture and equipment	309,663	18,054	(995)	326,722
Vehicles	<u>217,574</u>	<u>7,250</u>	<u>(7,950)</u>	<u>216,874</u>
Total	<u>535,702</u>	<u>25,304</u>	<u>(8,945)</u>	<u>552,061</u>
Less: accumulated depreciation				
Building improvements	1,552	423	-	1,975
Furniture and equipment	241,064	24,204	(995)	264,273
Vehicles	<u>99,364</u>	<u>33,458</u>	<u>(3,244)</u>	<u>129,578</u>
Total	<u>341,980</u>	<u>58,085</u>	<u>(4,239)</u>	<u>395,826</u>
Net capital assets	<u>\$ 193,722</u>	<u>\$ (32,781)</u>	<u>\$ (4,706)</u>	<u>\$ 156,235</u>

Depreciation expense in the amount of \$58,085 was charged to public safety.

(7) Accounts and Other Accrued Payables

The accounts and other accrued payables consisted of the following at June 30, 2004:

	<u>General Fund</u>
Accounts	\$ 1,120,944
Pension	16,166
Payroll tax	<u>10,483</u>
	<u>\$ 1,147,593</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Long-Term Debt

The Sheriff's long-term debt is attributable to governmental activities. The following is a summary of the long-term debt transactions during the year:

	<u>Loan Payable</u>	<u>Compensated Absences Payable</u>	<u>Total</u>
Payable at June 30, 2003	\$ 31,943	\$ 17,607	\$ 49,550
Additions	-	2,721	2,721
Deductions	<u>(16,375)</u>	<u>-</u>	<u>(16,375)</u>
Payable at June 30, 2004	<u>\$ 15,568</u>	<u>\$ 20,328</u>	<u>\$ 35,896</u>

Long-term debt payable of \$15,568 at June 30, 2004, is comprised of a promissory note dated January 16, 2003, in the amount of \$22,730 with a maturity date of January 16, 2006, at 5.75% interest.

The note is due as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 7,570	\$ 895	\$ 8,465
2006	<u>7,998</u>	<u>463</u>	<u>8,461</u>
Total	<u>\$ 15,568</u>	<u>\$ 1,358</u>	<u>\$ 16,926</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Basic 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 prisoners follows:

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Fines Fund	Prisoner Maintenance Fund
Balances, June 30, 2003	\$ 9,198	\$ 428,647	\$ 36,251	\$ 14,974	\$ -
Additions	464,931	8,230,008	237,859	461,697	10,999,237
Reductions	<u>(464,976)</u>	<u>(8,179,633)</u>	<u>(237,909)</u>	<u>(457,519)</u>	<u>(10,999,237)</u>
Balances, June 30, 2004	<u>\$ 9,153</u>	<u>\$ 479,022</u>	<u>\$ 36,201</u>	<u>\$ 19,152</u>	<u>\$ -</u>

(10) Pension Plan

Plan Description. The Evangeline Parish Sheriff contributes to the Sheriff's Pension and Relief Fund (Retirement System), a cost-sharing, multiple-employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to Sheriff and deputy Sheriff members throughout the State of Louisiana. The Sheriffs' Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136.

Funding Policy. Plan members are required to contribute 9.8% of their annual covered salary and the Evangeline Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 7.75% of annual covered payroll. The contribution requirements of plan members and the Evangeline Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The Evangeline Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2004, 2003, and 2002 were \$101,480, \$84,060, and \$68,035, respectively.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(11) 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. There are approximately 5 retired employees receiving benefits at June 30, 2004. 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, 2004, the costs of retiree benefits totaled \$12,445.

(12) Litigation and Claims

At June 30, 2004, the Sheriff was a defendant in lawsuits principally arising from the normal course of operations. The Sheriff's legal counsel has reviewed the claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Sheriff. As a result of the review, the various claims and lawsuits have been categorized into "probable," "reasonably possible," or "remote," as defined by the Governmental Accounting Standards Board. It is the opinion of the Sheriff, after conferring with legal counsel, that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the Sheriff's financial position.

(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.

(14) Risk Management

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(15) Unsettled Balances – Tax Collector Fund

Unsettled balances of the Tax Collector Agency Fund consist of the following:

Ad valorem taxes paid under protest -

\$373,981 of taxes paid under protest and interest earned to date of \$104,580 on the investment of these funds. These funds are held pending resolution of the protest.	\$ 478,561
Taxes and interest which have not been remitted to taxing bodies	<u>461</u>

Total unsettled balance, June 30, 2004	<u>\$ 479,022</u>
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(16) Distribution of State Revenue Sharing Funds

State revenue sharing funds provided by Act 956 of 1991 to the Tax Collector Agency fund were distributed as follows:

Evangeline Parish:

Police Jury	\$ 252,968
School Board	225,770
Assessor	43,293
Sheriff	69,485
Council on Aging	13,974
Waterworks District No. 1	3,862
Gravity Drainage Districts	6,841
Fire Protection Districts	100,484
Pension funds	<u>10,246</u>

Total	<u>\$ 726,923</u>
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**REQUIRED
SUPPLEMENTARY INFORMATION**

Evangeline Parish Sheriff
Ville Platte, Louisiana

General Fund
Budgetary Comparison Schedule
Year Ended June 30, 2004
With Comparative Actual Amounts for Year Ended June 30, 2003

	2004			Variance - Favorable (Unfavorable)	2003 Actual
	Budget		Actual		
	Original	Final			
Revenues:					
Ad valorem taxes	\$ 575,000	\$ 575,000	\$ 584,364	\$ 9,364	\$ 593,803
Intergovernmental revenues -					
Federal grants	53,000	53,000	47,903	(5,097)	51,261
State revenue sharing (net)	69,000	69,000	69,485	485	69,300
State supplemental pay	60,000	60,000	48,592	(11,408)	51,628
State grants	-	-	22,891	22,891	14,826
Parish appropriations	27,000	27,000	39,765	12,765	39,729
Fees, charges, and commissions for services -					
Commissions on licenses	-	-	-	-	9,114
Civil and criminal fees	125,000	125,000	127,837	2,837	142,689
Court attendance	6,800	6,800	10,218	3,418	11,953
Transporting prisoners	4,000	4,000	4,979	979	4,168
Feeding and keeping prisoners	800,000	800,000	942,047	142,047	925,912
Fines and forfeitures	105,000	105,000	93,202	(11,798)	100,954
Interest income	9,000	9,000	9,412	412	16,141
Miscellaneous	-	-	64,550	64,550	75,725
Total revenues	<u>1,833,800</u>	<u>1,833,800</u>	<u>2,065,245</u>	<u>231,445</u>	<u>2,107,203</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	1,375,000	1,375,000	1,342,821	32,179	1,312,739
Operating services	569,683	569,683	415,360	154,323	394,382
Operations and maintenance	447,245	447,245	403,164	44,081	466,043
Travel and other charges	2,100	2,100	5,166	(3,066)	2,700
Debt service	-	-	17,803	(17,803)	12,509
Capital outlay	70,000	70,000	25,304	44,696	111,186
Total expenditures	<u>2,464,028</u>	<u>2,464,028</u>	<u>2,209,618</u>	<u>254,410</u>	<u>2,299,559</u>
Deficiency of revenues over expenditures	(630,228)	(630,228)	(144,373)	485,855	(192,356)
Other financing source:					
Proceeds from long-term debt	-	-	-	-	22,700
Net change in fund balance	(630,228)	(630,228)	(144,373)	485,855	(169,656)
Fund balance, beginning	<u>711,144</u>	<u>711,144</u>	<u>711,144</u>	<u>-</u>	<u>880,800</u>
Fund balance (deficit), ending	<u>\$ 80,916</u>	<u>\$ 80,916</u>	<u>\$ 566,771</u>	<u>\$485,855</u>	<u>\$ 711,144</u>

OTHER SUPPLEMENTARY INFORMATION

Evangeline Parish Sheriff
Ville Platte, Louisiana

General Fund
Budgetary Comparison Schedule - Expenditures
Year Ended June 30, 2004
With Comparative Actual Amounts for Year Ended June 30, 2003

	2004		Actual	Variance - Favorable (Unfavorable)	2003 Actual
	Budget				
	Original	Final			
Current:					
Public safety -					
Personal services and related benefits:					
Sheriff salary	\$ 110,000	\$ 110,000	\$ 109,559	\$ 441	\$ 77,000
Other salaries	14,501	14,501	14,501	-	
Deputies salaries	1,132,915	1,132,915	1,077,285	55,630	1,116,048
Pension and payroll taxes	105,000	105,000	128,892	(23,892)	111,991
Sheriff's expense allowance	12,584	12,584	12,584	-	7,700
Total personal services and related benefits	<u>1,375,000</u>	<u>1,375,000</u>	<u>1,342,821</u>	<u>32,179</u>	<u>1,312,739</u>
Operating services:					
Hospitalization and life insurance	400,000	400,000	223,285	176,715	244,761
Auto insurance	79,683	79,683	79,683	-	71,451
Other liability insurance	90,000	90,000	112,392	(22,392)	78,170
Total operating services	<u>569,683</u>	<u>569,683</u>	<u>415,360</u>	<u>154,323</u>	<u>394,382</u>
Operations and maintenance:					
Auto fuel and oil	73,000	73,000	66,265	6,735	65,532
Auto maintenance	40,000	40,000	6,964	33,036	18,586
Operating expenses	137,217	137,217	142,126	(4,909)	175,461
Materials and supplies	85,028	85,028	60,089	24,939	81,242
Prisoner medical	12,000	12,000	21,983	(9,983)	6,512
Prisoner feeding and maintenance	100,000	100,000	98,256	1,744	102,144
Legal claims expense	-	-	7,481	(7,481)	16,566
Total operations and maintenance	<u>447,245</u>	<u>447,245</u>	<u>403,164</u>	<u>44,081</u>	<u>466,043</u>
Travel and other charges	<u>2,100</u>	<u>2,100</u>	<u>5,166</u>	<u>(3,066)</u>	<u>2,700</u>
Debt service:					
Principal retirement	-	-	16,375	(16,375)	11,166
Interest	-	-	1,428	(1,428)	1,343
Total debt service	<u>-</u>	<u>-</u>	<u>17,803</u>	<u>(17,803)</u>	<u>12,509</u>
Capital outlay:					
Autos	-	-	7,250	(7,250)	93,095
Equipment	70,000	70,000	18,054	51,946	18,091
Total capital outlay	<u>70,000</u>	<u>70,000</u>	<u>25,304</u>	<u>44,696</u>	<u>111,186</u>
Total expenditures	<u>\$2,464,028</u>	<u>\$2,464,028</u>	<u>\$2,209,618</u>	<u>\$ 254,410</u>	<u>\$2,299,559</u>

FIDUCIARY FUND TYPE - AGENCY FUNDS

Sheriff's Fund

To account for funds held in connection with civil suits, 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 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
 Fiduciary Fund Type - Agency Funds

Combining Balance Sheet
 June 30, 2004
 With Comparative Totals for June 30, 2003

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Fines Fund	Prisoner Maintenance Fund	Totals 2004	2003
ASSETS							
Cash	\$ 9,153	\$ -	\$ 7,890	\$ 19,152	\$ -	\$ 36,195	\$ 452,819
Interest-bearing deposits	-	<u>479,022</u>	<u>28,311</u>	-	-	<u>507,333</u>	<u>36,251</u>
Total assets	<u>\$ 9,153</u>	<u>\$ 479,022</u>	<u>\$ 36,201</u>	<u>\$ 19,152</u>	<u>\$ -</u>	<u>\$ 543,528</u>	<u>\$ 489,070</u>
LIABILITIES							
Due to taxing bodies and others	<u>\$ 9,153</u>	<u>\$ 479,022</u>	<u>\$ 36,201</u>	<u>\$ 19,152</u>	<u>\$ -</u>	<u>\$ 543,528</u>	<u>\$ 489,070</u>

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana
 Fiduciary Fund Type - Agency Funds

Combining Statement of Changes in Assets and Liabilities
 Year Ended June 30, 2004
 With Comparative Totals for Year Ended June 30, 2003

	<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Bond Fund</u>
Balances, beginning of year	\$ 9,198	\$ 428,647	\$ 36,251
Additions:			
Deposits -			
Sheriff's sales, suits, and seizures	332,474	-	-
Garnishments	50,848	-	-
Bonds	-	-	152,598
Feeding and keeping prisoners	-	-	-
Other deposits	81,609	-	63,373
Interest earned	-	-	272
Fines	-	-	-
Warrant fees	-	-	7,300
Court costs	-	-	14,316
Taxes, fees, etc., paid to tax collector	-	8,230,008	-
Total additions	<u>464,931</u>	<u>8,230,008</u>	<u>237,859</u>
Total	<u>474,129</u>	<u>8,658,655</u>	<u>274,110</u>
Reductions:			
Taxes, fees, etc. distributed to taxing bodies and others	-	8,179,633	-
Deposits settled to -			
Sheriff's General Fund and Clerk of Court	164,727	-	-
Police jury	-	-	-
District attorney expense fund	-	-	-
Indigent defender board	-	-	-
Refunds	-	-	3,737
Crime lab	-	-	-
Cash bond - out of parish	-	-	6,445
Fines	-	-	164,761
Appraisers fees	5,985	-	-
Wrecker and storage	13,075	-	-
Curator fees	1,650	-	-
Advertising	14,155	-	-
Other settlements	<u>265,384</u>	-	<u>62,966</u>
Total reductions	<u>464,976</u>	<u>8,179,633</u>	<u>237,909</u>
Balances, end of year	<u>\$ 9,153</u>	<u>\$ 479,022</u>	<u>\$ 36,201</u>

Fines Fund	Prisoner Maintenance Fund	Totals	
		2004	2003
<u>\$ 14,974</u>	<u>\$ -</u>	<u>\$ 489,070</u>	<u>\$ 767,070</u>
-	-	332,474	413,462
-	-	50,848	45,916
-	-	152,598	154,090
-	10,999,237	10,999,237	10,815,483
286,179	-	431,161	393,609
234	-	506	906
141,199	-	141,199	135,339
-	-	7,300	-
34,085	-	48,401	48,129
-	-	8,230,008	8,009,701
<u>461,697</u>	<u>10,999,237</u>	<u>20,393,732</u>	<u>20,016,635</u>
<u>476,671</u>	<u>10,999,237</u>	<u>20,882,802</u>	<u>20,783,705</u>
-	-	8,179,633	8,265,652
106,671	526,561	797,959	827,260
161,456	-	161,456	162,027
66,454	-	66,454	66,158
42,309	-	42,309	47,252
-	-	3,737	3,253
16,743	-	16,743	19,635
-	-	6,445	5,049
7,601	-	172,362	166,256
-	-	5,985	10,110
-	-	13,075	13,763
-	-	1,650	2,150
-	-	14,155	14,196
<u>56,285</u>	<u>10,472,676</u>	<u>10,857,311</u>	<u>10,691,874</u>
<u>457,519</u>	<u>10,999,237</u>	<u>20,339,274</u>	<u>20,294,635</u>
<u>\$ 19,152</u>	<u>\$ -</u>	<u>\$ 543,528</u>	<u>\$ 489,070</u>

**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

* A Professional Accounting Corporation

The Honorable Wayne Morein
Evangeline Parish Sheriff
Ville Platte, Louisiana

We have audited the financial statements of the governmental activities and each major fund of the Evangeline Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2004, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated October 20, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions 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 Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as Item 04-1(IC).

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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.

This report is intended solely for the information and use of the Sheriff's management and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

Ville Platte, Louisiana
October 20, 2004

Evangeline Parish Sheriff
 Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
 and Corrective Action Plan
 Year Ended June 30, 2004

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<u>CURRENT YEAR (6/30/04) --</u>						
<u>Internal Control:</u>						
04-1(IC)	Unknown	The Sheriff did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Wayne Morein, Sheriff	N/A
<u>PRIOR YEAR (6/30/03) --</u>						
<u>Internal Control:</u>						
03-1(IC)	Unknown	The Sheriff did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Wayne Morein, Sheriff	N/A