

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2009
With Supplemental Information Schedules

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 9/30/09

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 2009
With Supplemental Information Schedules

C O N T E N T S

	<u>Page No.</u>
Independent Auditor's Report	3
Required Supplemental Information (Part I)	
Management's Discussion and Analysis	6
Basic Financial Statements	
	<u>Statement</u> <u>Page No.</u>
Government-Wide Financial Statements:	
Statement of Net Assets	A 11
Statement of Activities	B 12
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	C 13
Reconciliation of the Governmental Funds Balance Sheet to The Financial Statement of Net Assets	14
Statement of Revenues, Expenditures, and Changes in Fund Balances	D 15
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances To the Statement of Activities	16
Fiduciary - Agency Funds:	
Statement of Fiduciary Net Assets	E 17
Notes to the Financial Statements	18

C O N T E N T S (CONTD.)

	<u>Schedule</u>	<u>Page No.</u>
Required Supplemental Information (Part II):		
Budget Comparison Schedules - General Fund	1	29
Note to Budgetary Comparison Schedule		30
Other Supplemental Schedules (Part III):		
General Fund - Schedule of Expenditures by Department	2	33
Fiduciary Fund Type - Agency Funds - Schedule of Changes in Unsettled Balances Due to Taxing Bodies and Others	3	35
Reports Required by Government Auditing Standards (Part IV)		
Independent Auditor's Report Required by Government Auditing Standards:		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		39
Schedule of Audit Findings	4	41
Summary Schedule of Prior Audit Findings	5	42

MARY JO FINLEY, CPA, INC.

A PROFESSIONAL CORPORATION

116 Professional Drive - West Monroe, LA 71291

Phone (318) 329-8880 - Fax (318) 329-8883

Independent Auditor's Report

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

I have audited the basic financial statements of the Bienville Parish Sheriff, a component unit of Bienville Parish Police Jury, as of June 30, 2009, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Bienville Parish Sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

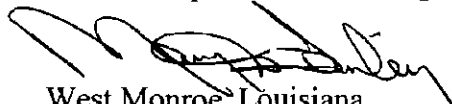
In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Bienville Parish Sheriff as of June 30, 2009, and the changes in its financial position for the year then ended in conformity with U.S. generally accepted accounting principles.

Management's discussion and analysis, and supplementary information on pages 6 through 9 and 29 through 30, respectively are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information and reviewing the source of selected information. However, I did not audit the information and express no opinion on it.

My audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements of the Bienville Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report,
June 30, 2009

In accordance with *Government Auditing Standards*, I have also issued a report dated July 25, 2009, on my consideration of the Bienville Parish Sheriff's internal control over financial reporting and my 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 my audit.



West Monroe, Louisiana
July 25, 2009

REQUIRED SUPPLEMENTARY INFORMATION
PART I

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Management's Discussion and Analysis
June 30, 2009

As management of the Bienville Parish Sheriff, I offer readers of the Bienville Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Bienville Parish Sheriff for the fiscal year ended June 30, 2009. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Bienville Parish Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Bienville Parish Sheriff's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Bienville Parish Sheriff is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Bienville Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Bienville Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Bienville Parish Sheriff adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Bienville Parish Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Bienville Parish Sheriff's performance.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Bienville Parish Sheriff exceeded liabilities by \$8,723,622. Approximately 8% of the Bienville Parish Sheriff's net assets reflects its investment in capital assets (equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

An additional portion of the Bienville Parish Sheriff's net assets represents resources that are subject to external restrictions (e.g., debt service). The balance in unrestricted net assets is affected by two factors: 1) resources expended, over time, by the Bienville Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets.

STATEMENT OF NET ASSETS

	<u>2009</u>	<u>2008</u>
ASSETS		
Cash and cash equivalents	\$8,044,131	\$5,697,852
Receivables	48,238	46,855
Prepaid assets	46,165	66,588
Capital assets (net of accumulated depreciation)	<u>671,235</u>	<u>591,237</u>
TOTAL ASSETS	<u>\$8,809,769</u>	<u>\$6,402,532</u>
LIABILITIES		
Accounts payable	\$31,174	\$15,226
Salaries payable	51,294	34,877
Withholdings payable	90	
Due to sheriff	3,589	3,433
Unearned revenue	<u></u>	<u>32,892</u>
TOTAL LIABILITIES	<u>86,147</u>	<u>86,428</u>
NET ASSETS		
Invested in capital assets, net of related debt	671,235	591,237
Unrestricted	<u>8,052,387</u>	<u>5,724,867</u>
TOTAL NET ASSETS	<u>\$8,723,622</u>	<u>\$6,316,104</u>

STATEMENT OF ACTIVITIES

	<u>2009</u>	<u>2008</u>
Public Safety:		
Personal services	\$2,512,886	\$2,199,890
Operating services	329,173	331,470
Materials and supplies	375,514	315,825
Travel	120,845	115,538
Depreciation expense	<u>224,923</u>	<u>221,272</u>
Total Program Expenses	<u>3,563,341</u>	<u>3,183,995</u>
Program revenues:		
License and permits	50	70
Commissions on fines and bonds	48,120	41,793
Commissions on judicial sales and seizures	17,029	16,094
Civil and criminal fees	141,903	126,738
Commissions on licenses and taxes	19,044	13,352
Court attendance	7,070	6,392
Transportation of prisoners	18,316	12,807
Feeding and keeping prisoners	216,344	241,579
Operating grant	126,476	122,651
Tax notices, etc.	<u>31,435</u>	<u>42,186</u>
Total program revenues	<u>625,787</u>	<u>623,662</u>
Net Program Expenses	<u>(2,937,554)</u>	<u>(2,560,333)</u>
General revenues:		
Taxes:		
Ad valorem	4,893,551	3,861,323
State revenue sharing	59,490	59,820
Grants and contributions not restricted to specific programs:		

Federal sources	\$66,708	\$32,068
State sources	41,507	71,572
Local sources	87,621	163,509
Interest earned	70,266	114,135
Miscellaneous	122,618	114,679
Special items -		
Gain on disposal of assets	<u>2,953</u>	<u>2,557</u>
Change in Net Assets	2,407,160	1,859,330
NET ASSETS		
Beginning of year	<u>6,316,462</u>	<u>4,457,132</u>
End of year	<u>\$8,723,622</u>	<u>\$6,316,462</u>

Financial Analysis of the Government's Funds

As noted earlier, the Bienville Parish Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2009, combined governmental fund balances of \$8,052,387, showed an increase of \$2,327,520 over June 30, 2008. \$8,031,872 of this fund balance is unreserved and undesignated while the remaining \$20,515 is unreserved and designated for inmates.

General Fund Budgetary Highlights

Differences between revenues of the original budget and the final budget amounts were due primarily to increases in ad valorem taxes, federal source revenues, local sources and a decrease in use of money and property. Differences between expenditures of the original budget and the final budget amounts were due to decreases in personal services and benefits, operating services, materials and supplies, travel and other charges, and capital outlay.

Capital Asset and Debt Administration

Capital assets. The Bienville Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2009, amounts to \$671,235 (net of accumulated depreciation). This investment includes furniture, vehicles, and equipment. The increase in capital assets for the year was \$304,563, the majority of which was attributable to purchase of vehicles. Capital assets decreased by \$63,585.

Long-term debt. At the end of the fiscal year, Bienville Parish Sheriff had no debt outstanding.

Requests for Information

This financial report is designed to provide a general overview of the Bienville Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Bienville Parish Sheriff, P.O. Box 328, Arcadia, LA 71001.

July 25, 2009

BASIC FINANCIAL STATEMENTS

Statement A**BIENVILLE PARISH SHERIFF
Arcadia, Louisiana****STATEMENT OF NET ASSETS
June 30, 2009****ASSETS**

Cash and cash equivalents	\$8,044,131
Receivables	48,238
Prepaid assets	46,165
Capital assets (net of accumulated depreciation)	<u>671,235</u>
TOTAL ASSETS	<u>\$8,809,769</u>

LIABILITIES

Accounts payable	\$31,174
Salaries payable	51,294
Withholdings payable	90
Due to sheriff	<u>3,589</u>
TOTAL LIABILITIES	<u>86,147</u>

NET ASSETS

Invested in capital assets, net of related debt	671,235
Unrestricted	<u>8,052,387</u>
TOTAL NET ASSETS	<u>\$8,723,622</u>

The accompanying notes are an integral part of this statement.

Statement B

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
STATEMENT OF ACTIVITIES
June 30, 2009

Public Safety:	
Personal services	\$2,512,886
Operating services	329,173
Materials and supplies	375,514
Travel	120,845
Depreciation expense	<u>224,923</u>
Total Program Expenses	<u>3,563,341</u>
Program revenues:	
License and permits	50
Commissions on fines and bonds	48,120
Commissions on judicial sales and seizures	17,029
Civil and criminal fees	141,903
Commissions on licenses and taxes	19,044
Court attendance	7,070
Transportation of prisoners	18,316
Feeding and keeping prisoners	216,344
Operating grant	126,476
Tax notices, etc.	<u>31,435</u>
Total program revenues	<u>625,787</u>
Net Program Expenses	(2,937,554)
General revenues:	
Taxes:	
Ad valorem	4,893,551
State revenue sharing	59,490
Grants and contributions not restricted to specific programs:	
Federal sources	66,708
State sources	41,507
Local sources	87,621
Interest earned	70,266
Miscellaneous	122,618
Special items:	
Gain on disposal of assets	<u>2,953</u>
Change in Net Assets	2,407,160
NET ASSETS	
Beginning of year	<u>6,316,462</u>
End of year	<u><u>\$8,723,622</u></u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND

Balance Sheet, June 30, 2009

ASSETS

Cash and cash equivalents	\$8,044,131
Receivables	48,238
Prepaid expenditures	<u>46,165</u>
TOTAL ASSETS	<u><u>\$8,138,534</u></u>

LIABILITIES AND FUND EQUITY

Liabilities:

Accounts payable	\$31,174
Salaries payable	51,294
Withholdings payable	90
Due to sheriff	<u>3,589</u>
Total Liabilities	<u><u>86,147</u></u>

Fund Equity:

Fund balance:

Unreserved - designated for inmates	20,515
Unreserved - undesignated	<u>8,031,872</u>
Total Fund Equity	<u><u>\$8,052,387</u></u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Assets

For the Year Ended June30, 2009

Total Fund Balances at June 30, 2009 - Governmental Funds (Statement C)		\$8,052,387
Cost of capital assets at June 30, 2009	\$1,750,486	
Less: Accumulated depreciation	<u>(1,079,251)</u>	<u>671,235</u>
Net Assets at June 30, 2009 (Statement A)		<u>\$8,723,622</u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended June 30, 2009

REVENUES

Taxes - ad valorem	\$4,893,551
Licenses and permits	50
Intergovernmental revenues:	
Federal grants	66,708
State grants:	
State supplemental pay	126,476
Other	41,507
Local grants	87,621
Fees, charges, and commissions for services:	
Commissions on state revenue sharing	59,490
Commissions on fines and bonds	48,120
Commissions on judicial sales and seizures	17,029
Civil and criminal fees	141,903
Commissions on licenses and taxes	19,044
Court attendance	7,070
Transportation of prisoners	18,316
Feeding and keeping of prisoners	216,344
Tax notices, etc.	31,435
Use of money and property	70,266
Other	122,618
Total revenues	<u>5,967,548</u>

EXPENDITURES

Public safety:	
Current:	
Personal services and related benefits	2,512,886
Operating services	329,173
Materials and supplies	375,514
Travel and other charges	120,845
Capital outlay	304,563
Total expenditures	<u>3,642,981</u>

EXCESS OF REVENUES OVER EXPENDITURES 2,324,567

OTHER FINANCING SOURCE

Proceeds from sale of assets 2,953

**EXCESS OF REVENUES AND OTHER SOURCE
OVER EXPENDITURES** 2,327,520

FUND BALANCE AT BEGINNING OF YEAR 5,724,867

FUND BALANCE AT END OF YEAR \$8,052,387

(Concluded)

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2009

Total net change in fund balances - governmental funds (Statement D)	\$2,327,520
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the period.	
	<u>79,640</u>
Change in net assets of governmental activities (Statement B)	<u><u>\$2,407,160</u></u>

The accompanying notes are an integral part of this statement.

Statement E

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Statement of Fiduciary Net Assets - Agency Funds

June 30, 2009

	<u>TAX</u> <u>COLLECTOR</u>	<u>CIVIL</u>	<u>CRIMINAL</u>	<u>INMATE</u>	<u>FLOWER</u>	<u>SCHOLAR</u> <u>SHIP</u>	<u>TOTAL</u>
ASSETS							
Cash and cash equivalents	<u>\$1,359,310</u>	<u>\$3,250</u>	<u>\$127,257</u>	<u>\$2,011</u>	<u>\$650</u>	<u>\$1,000</u>	<u>\$1,493,478</u>
LIABILITIES							
Due to taxing bodies and others	<u>\$1,359,310</u>	<u>\$3,250</u>	<u>\$127,257</u>	<u>\$2,011</u>	<u>\$650</u>	<u>\$1,000</u>	<u>\$1,493,478</u>

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 2009

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 also 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 ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

The accompanying financial statements of the Bienville Parish Sheriff have been prepared in conformity with U.S. 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. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Bienville Parish Police Jury is the financial reporting entity for Bienville Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies of the sheriff's office, the sheriff was determined to be a component unit of the Bienville Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Bienville Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The sheriff's basic financial statements include both government-wide (reporting the sheriff as a whole) and fund financial statements (reporting the sheriff's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the sheriff are classified as governmental.

The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

In the Statement of Net Assets, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net assets are reported in three parts;

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

invested in capital assets, net of any related debt; restricted net assets; and unrestricted net assets.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

Allocation of Indirect Expenses - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

Governmental Fund Type

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Fund Type - Agency Funds

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

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

Both governmental and business type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. 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 balances 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 differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

Governmental funds and the fiduciary type agency funds use 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 general 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 funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenue and fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2009, the sheriff has cash and equivalents (book balances) totaling \$9,537,609 as follows:

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

Demand deposits	\$805,106
Petty cash	1,500
Time deposits	<u>8,731,003</u>
Total	<u>\$9,537,609</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. Cash and cash equivalents (bank balances) at June 30, 2009, are secured as follows:

Bank balances	<u>\$9,563,385</u>
Federal deposit insurance	\$1,353,638
Pledged securities (uncollateralized)	<u>9,314,741</u>
Total	<u>\$10,668,379</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, 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. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

F. 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 GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, 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:

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

<u>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

G. VACATION AND SICK LEAVE

After one year of service, all employees are granted 14 days of vacation leave each year. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. The sheriff has not adopted a formal policy regarding sick leave. Sick leave is given at the discretion of the sheriff. At June 30, 2009, there is no liability for accumulated vacation or sick leave.

H. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2009.

2. RECEIVABLES

The General Fund receivables of \$48,238 at June 30, 2009, are as follows:

<u>Class of receivables</u>	
Federal grants	\$4,151
State grants	12,850
Fees, charges, and commissions for services	3,491
Feeding and transporting prisoners	18,200
Intergovernmental	1,683
Due from employees for weapons	<u>7,863</u>
Total	<u><u>\$48,238</u></u>

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

3. CHANGES IN CAPITAL ASSETS

A summary of changes in office furnishings and equipment follows:

Adjusted balance at June 30, 2008	\$1,509,507
Additions	304,563
Deletions	<u>(63,584)</u>
Balance at June 30, 2009	1,750,486
Less accumulated depreciation	<u>(1,079,251)</u>
Net Capital Assets	<u>\$671,235</u>

4. PENSION PLAN

Substantially all employees of the Bienville 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 18 years or older at the time of original employment, who earn not less than \$400 per month if employed after September 7, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed after January 1, 2000 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 3.33 percent of their final-average salary for each year of credited service. The retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, 6554 Florida Blvd., Suite 215, Baton Rouge, Louisiana 70806, or by calling (800) 586-9049.

Plan members are required by state statute to contribute 10.0 percent of their annual covered salary and the Bienville Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11.0 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 Bienville Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

the results of the valuation for the prior fiscal year. The Bienville Parish Sheriff's contributions to the System for the years ended June 30, 2009, 2008, and 2007 were \$198,391, \$173,083, and \$161,441, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Bienville Parish Sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's cost of premiums) as an expenditure when the monthly premiums are due, which was \$442,650 for the year ended June 30, 2009. Of this amount, \$70,341 was for retiree benefits.

6. CHANGES IN AGENCY FUND BALANCES

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

	Tax Collector Fund	Civil Fund	Criminal Fund	Inmate Fund	Flower Fund	Scholar- ship Fund	Total
Balance, July 1, 2008	\$1,127,408	\$2,660	\$95,009	\$1,916	\$617	NONE	\$1,227,610
Additions	29,379,627	434,833	972,961	40,798	1,162	4,000	30,833,381
Deletions	(29,147,725)	(434,243)	(940,713)	(40,703)	(1,129)	(3,000)	(30,567,513)
Balance, June 30, 2009	<u>\$1,359,310</u>	<u>\$3,250</u>	<u>\$127,257</u>	<u>\$2,011</u>	<u>\$650</u>	<u>\$1,000</u>	<u>\$1,493,478</u>

7. UNEARNED REVENUES

Commissions of \$58,000 were received February 15, 2002, from City Tele-Coin, Inc. for advance telephone commissions. City Tele-Coin, Inc. will deduct an amount sufficient to allow it to recoup the advanced commissions together with all interest accumulated on said sum at the rate of 8% per annum. The monthly deduction will be computed by amortizing the advance plus accrued interest over a period of eighty-four months. The contract expired and the telephone company wrote off the remaining balance.

8. LITIGATION AND CLAIMS

The Bienville Parish Sheriff is not involved in any litigation at June 30, 2009, nor is he aware of any unasserted claims.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

**9. EXPENDITURES OF THE SHERIFF'S OFFICE
PAID BY THE PARISH POLICE JURY**

The Bienville Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Bienville Parish Police Jury.

10. DESIGNATED FUND BALANCE

As shown on Statement C, \$20,515, is designated for jail inmates. Revenues are derived from commissions on telephone usage, which is paid by the telephone company. The commissions are designated for inmate benefit and are used for providing those items for inmates which could not otherwise be provided by the sheriff.

The following schedule provides changes in the designated fund balance amounts for the year ended June 30, 2009:

Balance at July 1, 2008	\$18,074
Additions	7,058
Reductions	<u>(4,617)</u>
Balance at June 30, 2009	<u><u>\$20,515</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2009

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes - ad valorem	\$3,502,500	\$4,893,551	\$4,893,551	
Licenses and permits	100	50	50	
Intergovernmental revenues:				
Federal grants - federal revenue	45,000	118,402	66,708	(\$51,694)
State grants:				
State supplemental pay	128,000	126,476	126,476	
Other state grants	15,200	24,396	41,507	17,111
Local grant	37,500	61,638	87,621	25,983
Fees, charges, and commissions for services:				
Commissions on state revenue sharing	60,000	59,490	59,490	
Commissions on fines and bonds	50,000	47,500	48,120	620
Commissions on judicial sales and seizures	20,000	17,200	17,029	(171)
Civil and criminal fees	144,200	136,893	141,903	5,010
Commissions on licenses and taxes	10,600	19,044	19,044	
Court attendance	6,000	7,070	7,070	
Transportation of prisoners	10,000	18,316	18,316	
Feeding and keeping of prisoners	235,000	216,103	216,344	241
Tax notices, etc	34,430	31,692	31,435	(257)
Use of money and property	90,000	70,505	70,266	(239)
Other revenue	35,400	32,974	122,618	89,644
Total revenues	<u>4,423,930</u>	<u>5,881,300</u>	<u>5,967,548</u>	<u>86,248</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	2,589,977	2,496,653	2,512,886	(16,233)
Operating services	386,687	325,521	329,173	(3,652)
Materials and supplies	400,500	363,559	375,514	(11,955)
Travel and other charges	72,500	42,938	120,845	(77,907)
Capital outlay	420,000	306,925	304,563	2,362
Total expenditures	<u>3,869,664</u>	<u>3,535,596</u>	<u>3,642,981</u>	<u>(107,385)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>554,266</u>	<u>2,345,704</u>	<u>2,324,567</u>	<u>(21,137)</u>
OTHER FINANCING SOURCE				
Proceeds from sale of assets	5,000	2,953	2,953	
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>559,266</u>	<u>2,348,657</u>	<u>2,327,520</u>	<u>(21,137)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>1,892,033</u>	<u>1,892,033</u>	<u>5,724,867</u>	<u>3,832,834</u>
FUND BALANCES AT END OF YEAR	<u>\$2,451,299</u>	<u>\$4,240,690</u>	<u>\$8,052,387</u>	<u>(\$21,137)</u>

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE

For the Year Ended June 30, 2009

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Bienville Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

OTHER SUPPLEMENTARY INFORMATION

PART III

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year June 30, 2009

GENERAL FUND - EXPENDITURE DETAIL

Schedule 2 presents expenditures of the General Fund by department for the year ended June 30, 2009.

FIDUCIARY FUND TYPE - AGENCY FUNDS

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.

CIVIL FUND

The Civil Fund accounts for funds held in civil suits, sheriff's sales, and garnishments and payment to recipients in accordance with applicable laws.

CRIMINAL FUND

The Criminal Fund accounts for the collection of bonds, fines, and court costs in criminal matters and payment to recipients in accordance with applicable laws.

INMATE FUND

The Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the commissary located at the jail.

FLOWER FUND

The Flower Fund accounts for payroll deductions from employees. Deposits in the fund are used for the purchase of flowers for hospitalized employees and their families and for funerals.

SCHOLARSHIP FUND

The Scholarship Fund accounts for an annual donation by a parish resident. Scholarships are provided to worthy high school graduates who are entering college.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Expenditures, By Department
For the Year Ended June 30, 2009

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL GOVERNMENT			
Taxation - collector - operating services	<u>\$10,198</u>	<u>\$10,198</u>	<u></u>
PUBLIC SAFETY			
Administration:			
Personal services and related benefits	584,119	584,679	(\$560)
Operating services	71,127	72,567	(1,440)
Materials and supplies	43,840	44,919	(1,079)
Travel and other charges	4,824	4,824	
Capital outlay	<u>4,450</u>	<u>4,450</u>	
Sub-total administration	<u>708,360</u>	<u>711,439</u>	<u>(3,079)</u>
Civil services:			
Personal services and related benefits	174,185	175,035	(850)
Operating services	7,807	7,819	(12)
Materials and supplies	<u>12,728</u>	<u>12,790</u>	<u>(62)</u>
Sub-total civil services	<u>194,720</u>	<u>195,644</u>	<u>(924)</u>
Criminal investigation:			
Personal services and related benefits	236,970	239,869	(2,899)
Operating services	14,302	14,302	
Materials and supplies	35,842	36,077	(235)
Travel and other charges	28,293	29,023	(730)
Capital outlay	<u>47,618</u>	<u>47,618</u>	
Sub-total criminal investigation	<u>363,025</u>	<u>366,889</u>	<u>(3,864)</u>
Patrol:			
Personal services and related benefits	822,722	830,681	(7,959)
Operating services	115,300	116,225	(925)
Materials and supplies	179,230	185,804	(6,574)
Travel and other charges	2,442	2,442	
Capital outlay	<u>241,458</u>	<u>243,088</u>	<u>(1,630)</u>
Sub-total patrol	<u>1,361,152</u>	<u>1,378,240</u>	<u>(17,088)</u>

(Continued)

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND

Schedule of Expenditures, By Department, etc.

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PUBLIC SAFETY: (CONTD.)			
Records and identification:			
Personal services and related benefits	\$37,480	\$37,660	(\$180)
Operating services	528	528	
Materials and supplies	5,382	5,382	
Capital outlay			
Sub-total records and identification	<u>43,390</u>	<u>43,570</u>	<u>(180)</u>
Youth investigation and control:			
Personal services and related benefits	41,943	42,008	(65)
Operating services	6,579	6,579	
Materials and supplies	5,594	9,529	(3,935)
Travel and other charges			
Capital outlay			
Sub-total investigation and control	<u>54,116</u>	<u>58,116</u>	<u>(4,000)</u>
Custody of prisoners:			
Personal services and related benefits	238,161	239,201	(1,040)
Operating services	25,536	25,536	
Materials and supplies	74,529	74,528	1
Travel and other charges	6,401	83,577	(77,176)
Capital outlay	2,525	2,525	
Sub-total custody of prisoners	<u>347,152</u>	<u>425,367</u>	<u>(78,215)</u>
Communications:			
Personal services and related benefits	365,885	368,566	(2,681)
Operating services	69,365	70,640	(1,275)
Materials and supplies	6,381	6,452	(71)
Travel and other charges	978	978	
Capital outlay	10,874	6,882	3,992
Sub-total communications	<u>453,483</u>	<u>453,518</u>	<u>(35)</u>
Total expenditures	<u>\$3,535,596</u>	<u>\$3,642,981</u>	<u>(\$107,385)</u>

(Concluded)

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled Balances
Due to Taxing Bodies and Others
For the Year Ended June 30, 2009

	<u>TAX COLLECTOR FUND</u>	<u>CIVIL FUND</u>	<u>CRIMINAL FUND</u>	<u>INMATE FUND</u>	<u>FLOWER FUND</u>	<u>SCHOLAR- SHIP FUND</u>	<u>TOTAL</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 2008	<u>\$1,127,408</u>	<u>\$2,660</u>	<u>\$95,009</u>	<u>\$1,916</u>	<u>\$617</u>	<u>NONE</u>	<u>\$1,227,610</u>
ADDITIONS							
Deposits:							
Sheriff's sales		298,382					298,382
Fines and costs			877,191				877,191
Garnishments		91,911					91,911
Other deposits		44,541	95,770	40,798	1,162	4,000	186,271
Taxes, fees, etc.,	<u>29,379,627</u>						<u>29,379,627</u>
Total additions	<u>29,379,627</u>	<u>434,834</u>	<u>972,961</u>	<u>40,798</u>	<u>1,162</u>	<u>4,000</u>	<u>30,833,382</u>
Total	<u>30,507,035</u>	<u>437,494</u>	<u>1,067,970</u>	<u>42,714</u>	<u>1,779</u>	<u>4,000</u>	<u>32,060,992</u>
REDUCTIONS							
Deposits settled to:							
Louisiana Forestry Commission	29,572						29,572
Louisiana Tax Commission	7,922						7,922
Bienville Parish:							
Sheriff's General Fund	4,980,299	66,375	138,032				5,184,706
Police Jury	2,692,047						2,692,047
School Board	15,199,823						15,199,823
Assessor	619,706						619,706
Clerk of Court		65,520	56,924				122,444
Library	1,086,191						1,086,191
Hospital Service District No. 1	96,276						96,276
Hospital Service District No. 2	1,096,551						1,096,551
Recreation District No. 1	291,923						291,923
Shady Grove Recreation Dist.	34,199						34,199
Shiloh Water District	13,855						13,855
North Bienville Fire District	669,415						669,415
Fire Protection District No.4-5	682,753						682,753
Fire Protection District No. 6	256,967						256,967
Fire Protection District No. 7	229,251						229,251
Pension funds	801,197						801,197
Municipalities			2,780				2,780
District attorney			121,140				121,140
Indigent defender board			113,270				113,270

(Continued)

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 Schedule of Changes in Unsettled Balances
 Due to Taxing Bodies and Others, 2009

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	FLOWER FUND	SCHOL- ARSHIP FUND	TOTAL
REDUCTIONS: (CONTD.)							
Deposits settled to: (Contd.)							
Judge's expense account			\$28,960				\$28,960
Criminal court fund			278,936				278,936
Witness fees			29,983				29,983
Second judicial district court			56,269				56,269
Litigants		\$281,452					281,452
Attorneys, appraisers, etc.		3,675					3,675
COLE			5,676				5,676
Refunds	\$2,281						2,281
Traumatic Injury Trust			11,795				11,795
Case management information sys			5,784				5,784
Jury service compensation			27,908				27,908
Town of Arcadia	90,167						90,167
Council on Aging	267,330						267,330
Other settlements		17,222	22,693				39,915
Other reductions			40,563	\$40,703	\$1,129	\$3,000	85,395
Total reductions	<u>29,147,725</u>	<u>434,244</u>	<u>940,713</u>	<u>40,703</u>	<u>1,129</u>	<u>3,000</u>	<u>30,567,514</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 2009	<u>\$1,359,310</u>	<u>\$3,250</u>	<u>\$127,257</u>	<u>\$2,011</u>	<u>\$650</u>	<u>\$1,000</u>	<u>\$1,493,478</u>

(Concluded)

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART IV**

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance *Government Auditing Standards***

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

I have audited the basic financial statements of the Bienville Parish Sheriff, a component unit of the Bienville Parish Police Jury, as of and for the year ended June 30, 2009 and have issued my report thereon dated July 25, 2009. I conducted my audit in accordance with U.S. 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Bienville Parish Sheriff's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Bienville Parish Sheriff's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Bienville Parish Sheriff's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Bienville Parish Sheriff's financial statements that is more than inconsequential will not be prevented or detected by the Bienville Parish Sheriff's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Bienville Parish Sheriff's internal control.

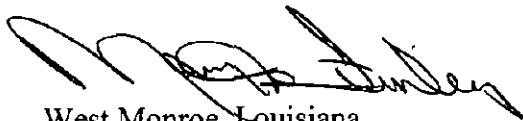
BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2009

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bienville Parish Sheriff's basic financial statements are free of material misstatement, I 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 amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Bienville parish sheriff, management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana
July 25, 2009

**BIENVILLE PARISH SHERIFF
Arcadia, Louisiana**

**Schedule of Audit Findings
For the Year Ended June 30, 2009**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Bienville Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Bienville Parish Sheriff were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**BIENVILLE PARISH SHERIFF
Arcadia, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2009**

There were no audit findings reported in the audit for the year ended June 30, 2008.