

LEGISLATIVE BUDGET

04 FEB 25 2011

NEWVILLE PARISH POLICE JURY
Arcadia, Louisiana

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2010
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 State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3-17-11

**VERNON R
COON**
LEGISLATIVE PUBLIC ACCOUNTANT

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2003
With Supplemental Information Schedules

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Independent Auditor's Report

**Mayor, Mayor
Council or District
Police Authority**

**Mayor of Louisiana
Criminal Justice
Authority**

**Police Lords of
Government,
Accounting, Auditing
and Finance Department**

BIENVILLE PARISH POLICE JURY
Archie, Louisiana

I have audited the primary government financial statements of the Bienville Parish Police Jury, as of December 31, 2000, and for the year then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Bienville Parish Police Jury's management. My responsibility is to express an opinion on these primary government 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. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government 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.

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A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Bienville Parish Police Jury, as of December 31, 2000, and the results of its operations for the year then ended, in conformity with U.S. generally accepted accounting principles.

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
Independent Auditor's Report,
December 31, 2003

However, the primary government financial statements, because they do not include the financial data of component units of the Bienville Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Bienville Parish Police Jury at December 31, 2003, and results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audit of State, Local Governments, and Non-Profit Organizations*, are presented for the purpose of additional analysis and are not a required part of the primary government financial statements. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, are fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with *Governor Auditing Standards*, I have also issued a report dated January 26, 2004, on my consideration of the Bienville Parish Police Jury'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 *Governor Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



Columbia, Louisiana
January 28, 2004

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

BIRNVILLE PARISH POLICE JURY
Acadia, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 2003

	GOVERNMENTAL FUND TYPE			ACCOUNT GROUPS		TOTAL MEMORANDUM TOTAL
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT/OBLIGATIONS	
ASSETS AND OTHER DEBITS						
Cash and cash equivalents	\$2,032,354	\$1,902,191	\$0			\$4,334,711
Receivables	791,820	587,349	41,831			1,519,099
Due from CDDB Fund	14,823					14,823
Due from other agencies	4,931					4,931
Land, buildings, and equipment				\$1,792,361		1,792,361
Amount to be provided for retirement of general long-term obligations					\$28,339	28,339
TOTAL ASSETS AND OTHER DEBITS	<u>\$3,839,430</u>	<u>\$2,189,490</u>	<u>\$41,831</u>	<u>\$1,792,361</u>	<u>\$28,339</u>	<u>\$11,891,581</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$156,458	\$107,829	\$26,000			\$289,187
Payroll liabilities payable	28,339					28,339
Due to general fund			14,923			14,923
Deferred revenue		44,668				44,668
Compensated absences payable					\$28,339	28,339
Total Liabilities	<u>178,895</u>	<u>152,497</u>	<u>40,923</u>	<u>NOPE</u>	<u>28,339</u>	<u>400,937</u>
Fund Equity:						
Investment in general fund assets				\$1,792,361		1,792,361
Fund balances -						
Unreserved - undesignated	3,660,534	2,037,320	\$0			5,697,854
Total Fund Equity	<u>3,660,534</u>	<u>2,037,320</u>	<u>0</u>	<u>\$1,792,361</u>	<u>NOPE</u>	<u>11,490,444</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$3,839,430</u>	<u>\$2,189,490</u>	<u>\$41,831</u>	<u>\$1,792,361</u>	<u>\$28,339</u>	<u>\$11,891,581</u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2003

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
REVENUES				
Taxes:				
Ad valorem	\$542,538	\$640,791		\$1,183,329
Sales and use		1,392,818		1,392,818
Other taxes, penalties, and interest	12,929	16,303		29,232
Licenses and permits	68,582			68,582
Intergovernmental revenues:				
Federal funds - federal grants	196,525	302,867	\$41,835	541,227
State funds:				
Parish transportation funds		175,923		175,923
State revenue sharing (net)	32,578	57,096		89,674
Severance taxes	724,457	750,000		1,474,457
Fire insurance rebate	38,726			38,726
Other	10,028	248		10,276
Fees, charges, and commissions:				
for services	6,468	96,853		103,321
Fines and forfeitures		22,912		22,912
Use of money and property	65,636	26,505		92,141
Total revenues	<u>1,651,327</u>	<u>3,462,616</u>	<u>41,835</u>	<u>5,155,778</u>
EXPENDITURES				
Current:				
General government:				
Legislative	200,096			200,096
Judicial	140,430	57,903		198,333
Elections	45,558			45,558
Finance and administrative	165,686			165,686
Other general government	183,980			183,980
Public safety	441,541	52,561		494,102
Public works		3,244,484		3,244,484
Health and welfare	182,345	303,483		485,828

(Continued)

BIENVILLE PARISH POLICE JURY
 Arcadia, Louisiana
GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances, 2000

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM TOTAL)
EXPENDITURES (Cont'd.):				
Current (Cont'd.):				
Culture and recreation	\$12,510	\$7,395		\$19,905
Economic development and assistance	10,540			10,540
Capital outlay	1,100	140,605	\$21,855	\$163,560
Total expenditures	<u>1,385,750</u>	<u>1,785,631</u>	<u>41,855</u>	<u>3,214,236</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>305,768</u>	<u>(124,015)</u>	<u>NONE</u>	<u>(18,247)</u>
OTHER FINANCING SOURCES (Uses)				
Sale of fixed assets	500	14,765		15,265
Operating transfers in		821,404		821,404
Operating transfers out	(12,000)	(839,404)		(851,404)
Total other financing sources (uses)	<u>(11,500)</u>	<u>26,765</u>	<u>NONE</u>	<u>15,265</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>294,268</u>	<u>(197,250)</u>	<u>NONE</u>	<u>(2,982)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>1,366,286</u>	<u>2,334,751</u>	<u>16</u>	<u>3,701,053</u>
FUND BALANCES AT END OF YEAR	<u>\$1,660,554</u>	<u>\$2,017,501</u>	<u>\$16</u>	<u>\$3,678,071</u>

(Continued)

The accompanying notes are an integral part of this statement.

IBERVILLE PARISH POLICE JURY
Arvidale, Louisiana
GOVERNMENTAL FUND TYPE -
GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances -
 Budget (GAAP) Basis and Actual
 For the Year Ended December 31, 2003

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES						
Taxes:						
Ad valorem	\$504,000	\$502,558	\$1,442	\$603,000	\$603,791	\$791
Sales and use				1,480,000	1,392,818	(87,182)
Other taxes, penalties, & interest	12,200	12,929	(729)		16,500	16,500
Licenses and permits	60,000	60,582	(582)			
Intergovernmental revenues:						
Federal funds - federal grants	175,000	198,520	(23,520)	384,000	302,967	(81,033)
State funds:						
Parish transportation funds				180,000	175,923	(4,077)
State revenue sharing (net)	20,000	20,178	(178)	20,200	17,000	3,200
Severance taxes	753,950	729,457	(24,493)	790,000	750,000	
Fire insurance rebate	20,000	18,726	1,274			
Other	22,200	18,028	(4,172)	6,700	200	(6,500)
Fees, charges, and commissions for services	3,700	6,168	2,468	80,000	96,853	(16,853)
Fees and donations				20,000	22,912	2,912
Use of money and property	50,000	60,676	(10,676)	20,672	16,500	4,172
Total revenues	<u>1,854,800</u>	<u>1,881,527</u>	<u>(26,727)</u>	<u>1,871,372</u>	<u>1,862,618</u>	<u>8,754</u>
EXPENDITURES						
Current:						
General government:						
Legislative	187,600	208,096	(20,496)			
Judicial	173,690	148,470	25,220	33,828	37,603	(3,775)
Education	44,481	45,358	(877)			
Finance and administrative	164,583	165,680	(1,097)			
Other general government	158,133	165,905	(6,772)			
Public safety	379,660	441,941	(62,281)	48,289	52,561	(4,272)
Public works	11,425		11,425	1,093,684	1,216,684	(123,000)
Health and welfare	186,000	182,165	3,835	276,280	303,483	(27,203)
Culture and recreation	14,543	12,313	2,230		7,586	(7,586)
Economic development and maintenance	20,340	18,140	2,200			
Capital outlay		1,180	(1,180)		148,602	(148,602)
Total expenditures	<u>1,290,311</u>	<u>1,581,298</u>	<u>(290,987)</u>	<u>1,711,931</u>	<u>1,798,631</u>	<u>(86,700)</u>

(Continued)

BONVILLE PARISH POLICE JURY
 Avoyelles, Louisiana
**GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL REVENUE FUNDS**
**Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (GAAP Basis and Actual, 2003)**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>574,669</u>	<u>503,768</u>	<u>(\$68,931)</u>	<u>(574,669)</u>	<u>(5704,815)</u>	<u>\$80,634</u>
OTHER FINANCING SOURCES (Uses)						
Sale of fixed assets		500	500	14,763	14,763	
Operating transfers in				812,800	821,484	9,684
Operating transfers out	<u>(11,800)</u>	<u>(11,800)</u>		<u>(810,000)</u>	<u>(809,484)</u>	<u>596</u>
Total other financing sources (uses)	<u>(11,800)</u>	<u>(11,500)</u>	<u>500</u>	<u>15,763</u>	<u>26,763</u>	<u>10,880</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>562,869</u>	<u>492,268</u>	<u>(\$68,403)</u>	<u>(558,906)</u>	<u>(553,250)</u>	<u>60,634</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>NONE</u>	<u>1,368,296</u>	<u>1,368,296</u>	<u>328,417</u>	<u>2,104,751</u>	<u>1,686,334</u>
FUND BALANCES AT END OF YEAR	<u>562,869</u>	<u>\$1,688,564</u>	<u>\$1,287,889</u>	<u>(230,489)</u>	<u>\$1,551,501</u>	<u>\$1,686,968</u>

(Continued)

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Bienville Parish Police Jury is the governing authority for Bienville Parish and is a political subdivision of the State of Louisiana. The police jury is governed by seven jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January, 2008.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the power to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

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 the 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 unit within the reporting entity is financial accountability. 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.

BIENVILLE PARISH POLICE JURY

Arnaud, Louisiana

Notes to the Financial Statements (Continued)

- Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
- 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.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Bienville Parish		
Library	December 31	1, 2, & 3
Communications District	December 31	1 and 3
Industrial Development Board	December 31	1 and 3
Hospital District No. 1	December 31	1 and 3
Hospital District No. 2	April 30	1 and 3
Industrial District No. 2	December 31	1 and 3
Recreation District No. 1	December 31	1 and 3
Recreation District No. 3	December 31	1 and 3
Wards 1 and 2 Fire Protection District	December 31	1, 2, & 3
Wards 4 and 5 Fire Protection District	December 31	1, 2, & 3
Fire Protection District No. 6	December 31	1, 2, & 3
Ward 7 Fire District	December 31	1, 2, & 3
Tourist Commission	December 31	1 and 3
Sheriff	June 30	1, 2, & 3
Clerk of Court	June 30	1, 2, & 3
Assessor	December 31	1, 2, & 3
North Bienville Fire Protection District	December 31	1, 2, & 3
Casler Area Recreation District	December 31	1 and 3
Shady Grove Recreation District	December 31	1 and 3
Shiloh Community Waterworks District	June 30	1 and 3
Mill Creek Recreation and Water Conservation District	December 31	1 and 3
Kepler Creek Recreation and Water Conservation District	December 31	1 and 3

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements.

BIENVILLE PARISH POLICE JURY

Arade, Louisiana

Notes to the Financial Statements (Continued)

The primary government financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the Bienville Parish Communications District and Industrial District No. 2.

GAISS Statement 34 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

Considered in the determination of component units of the reporting entity was the Bienville Parish School Board, the District Attorney for the Second Judicial District, Second Judicial District Court and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Bienville Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Bienville Parish Police Jury.

B. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

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

BENIVILLE PARISH POLICE JURY
Aracade, Louisiana
Notes to the Financial Statements (Continued)

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 police jury's current operations require the use of only governmental funds. The governmental funds used by the police jury are described as follows:

General Fund

The General Fund is the general operating fund of the police jury. It accounts for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes and federal grants. Those revenues are legally restricted either by tax proposition or grant agreement, to expenditures for specified purposes such as road maintenance, solid waste disposal, rental housing for very low income families, public library operation, recreation facilities, etc.

Capital Projects Fund

The Capital Projects Fund accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities such as fire stations and equipment and water wells and distribution lines. Funding is provided by community development block grants from the U.S. Department of Housing and Urban Development through the Louisiana Office of the Governor - Division of Administration.

C. FIXED ASSETS AND LONG-TERM OBLIGATIONS

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and estimated cost where no historical records are available. Approximately 80 per cent of the police jury's fixed assets are valued at actual cost while the remaining are estimated based on the actual historical cost of like items. No depreciation has been provided on general fixed assets.

The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized. Public domain (infrastructure) general

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

fixed assets consisting of roads, bridges, and drainage are not capitalized, as these assets are inalienable and of value only to the police jury.

Long-term obligations are normally recognized as a liability of a governmental fund only when due. For certain long-term obligations, such as compensated absences, only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The remaining portion is reported as general long-term obligations.

B. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. 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 be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting 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 of the current year and January and February of the ensuing year.

Federal and state grants are recorded when the police jury is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

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

Substantially all other revenues are recorded when received. Based on the above criteria, ad valorem taxes, state revenue sharing, and federal and state grants have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting, when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due, and vacation leave which is recognized when paid.

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid and sales of fixed assets are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

E. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer prior to November of each year. During November, the finance committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budget in order to receive comments from residents. Changes are made to the proposed budget based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and a notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in his judgement, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as they feel necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary control at the function level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

BIENVILLE PARISH POLICE JURY
Acadia, Louisiana
Notes to the Financial Statements (Continued)

For the year ended December 31, 2003, modified accrual based budgets were adopted for the General Fund and all special revenue funds.

F. CASH AND CASH EQUIVALENTS

Under state law, the police jury 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 December 31, 2003, the police jury has cash and cash equivalents (bank balances) totaling \$4,534,721, as follows:

Demand deposits	\$1,029,573
Time deposits	<u>3,505,148</u>
Total	<u>\$4,534,721</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 2003, are as follows:

Bank balances	<u>\$4,593,961</u>
Federal deposit insurance	550,018
Pledged securities (uncollateralized)	<u>3,294,791</u>
Total	<u>\$8,394,807</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 police jury, they are considered uncollateralized (Category 2) 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 police jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1234 states that securities held by a third party shall be deemed to be held in the police jury's name.

G. ANNUAL AND SICK LEAVE

All full-time employees of the police jury earn 10 days of annual leave per year. Employees may accumulate and carry forward a maximum of 30 days. Employees also earn 10 days of sick leave per year with no limit of accumulation. Upon termination, unused annual leave will be paid at the employee's current rate of pay, while unused sick leave is forfeited.

At December 31, 2005, employees had accumulated and vested \$28,339. of employee leave benefits, computed in accordance with GASB Codification Section C90. This amount is recorded within the general long-term obligations account group.

The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current year expenditure within the governmental funds when leave is actually taken or when employees are paid for accrued leave under the conditions previously outlined.

H. RISK MANAGEMENT

The police jury is exposed to various risk of loss related to torts, theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle such risk of loss, the police jury maintains commercial insurance policies covering: automobile liability and medical payments; workers compensation; general liability; and surety bond coverage on the secretary's treasure and other employees handling money. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

I. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned *Memorandum Only* (overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish wide taxes:			
General	4.00	5.01	Indefinite
Road Maintenance	5.82	5.92	2005

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2003 assessed valuation (amounts expressed in thousands):

	<u>2003 Assessed Valuation</u>	<u>Per cent of Total Assessed Valuation</u>
Bear Creek Storage Company	\$1,608	1.14%
Gulf South Pipeline Co., Inc.	803	0.59%
Energy-Koch Trading, LP	778	0.55%
Phillips Petroleum Company	647	0.46%
Energy Louisiana, Inc.	443	0.31%
Robart Energy Gas Transmission	413	0.29%
Robart Energy - ArkLa	304	0.24%
El Paso Production Company	292	0.21%
Duke Energy Field Services, Inc.	262	0.18%
Alabama Gas Corporation	213	0.15%
Total	<u>\$1,844</u>	<u>1.32%</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 2003:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Taxes:				
Ad valorem	\$235,848	\$632,937		\$1,168,805
Sales		1,512		1,512
Other	2,604			2,604
Grants:				
Federal	79,325		\$41,835	121,358

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

	General Fund	Special Revenues Funds	Capital Projects Fund	Total
Grants (total):				
State	\$169,400	\$39,125		\$207,628
Other	632	12,553		14,185
Total	<u>\$170,032</u>	<u>\$51,678</u>	<u>\$0</u>	<u>\$221,710</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 2005:

	Balance January 1	Additions	Deletions	Balance December 31
Land	\$457,680			\$457,680
Buildings	2,534,331		(\$500)	2,533,831
Office furniture and equipment	144,866	\$1,100	(1,914)	144,052
Public works equipment	351,824	2,180	(16,938)	347,066
Heavy equipment	1,229,915	121,664	(48,868)	1,302,711
Vehicles	779,811	16,781	(11,327)	779,345
Friendship Water System Improvements	182,839			182,839
Construction in progress	NONE	41,833		41,833
Total	<u>5,085,266</u>	<u>183,348</u>	<u>(78,442)</u>	<u>5,290,172</u>

5. PENSION PLAN

Substantially all employees of the Bienville Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 30 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are

BIRMINGHAM PARISH POLICE JURY

Arnaud, Louisiana

Notes to the Financial Statements (Continued)

entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1983, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service accrued before January 1, 1983, plus 3 per cent of final-average salary for each year of service credited after the vesting date. Final average salary is the employee's average salary over the 36 consecutive or jobbed months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70804-4619, or by calling (504) 928-1261.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Birmingham Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Birmingham Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:933, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Birmingham Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2001, 2002, and 2003, were \$63,642, \$68,983, and \$99,517, respectively, equal to the required contributions for each year.

6. CHANGES IN LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations (compensated absences) transactions for the year ended December 31, 2003:

Compensated absences at January 1	\$27,889
Additions	27,323
Deductions	(28,431)
Adjustment	<u>1,329</u>
Compensated absences at December 31	<u>\$28,110</u>

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

The adjustment to compensated absences is for the purpose of adjusting for ending pay rates and limitations on the number of hours for which an employee can be paid.

7. LITIGATION AND CLAIMS

At December 31, 2003, the police jury is involved in one lawsuit, the resolution of which would not materially affect the financial position of the police jury.

8. EMERGENCY 911 WIRELESS SERVICE

Louisiana Revised Statutes (LRS) 33:9109-9131 provides for the accessibility of emergency 911 service for wireless telephone users. The statutes provide that any emergency 911 communications district may levy a service charge, to be collected by the wireless service provider, to finance the costs of implementing such service. LRS 33:9109(A) further provide that parishes, such as Bienville Parish, with a population less than 20,000, may use the proceeds of the service charge for any lawful purpose. The Bienville Parish Communications District has implemented Phase One of wireless service, which includes the identification of ten digit cellular call back numbers. The district is expecting to implement Phase Two in the near future.

SUPPLEMENTAL INFORMATION SCHEDULES

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 2009

SPECIAL REVENUE FUNDS

ROAD MAINTENANCE FUND

The Road Maintenance Fund accounts for the maintenance of the parish highways, streets, and bridges. Financing is provided by the State of Louisiana Parish Transportation Fund, severance tax, a specific Parish wide ad valorem tax, and state revenue sharing funds, and interest earning.

ROAD REHABILITATION FUND

The Road Rehabilitation Fund accounts for the collection and disposal of solid waste and for road construction. Financing is provided by 90% of the surplus sales tax collections after the solid waste costs have been paid.

SOLID WASTE DISPOSAL FUND

The Solid Waste Disposal Fund accounts for the operations of the parish's landfill operations. Financing is provided by a specific parish wide ad valorem tax, interest, and state revenue sharing.

COMMUNICATIONS DISTRICT FUND

The Communications District Fund accounts for the purpose of establishing, maintaining, and operating the 911 emergency telephone system for Bienville Parish. Financing is provided by a 5 per cent service charge on local telephone service within the parish.

DISTRICT COURT EXPENSE FUND

The District Court Expense Fund accounts for the payments to off-duty law enforcement officers and others as witnesses in criminal cases. Financing is provided by fines paid by defendants who are found guilty in district court and operating transfers from the General Fund.

SECTION 8 HUD HOUSING FUND

The Section 8 HUD Housing Fund accounts for the operations of the lower housing assistance program whose purpose is to aid very low income families in obtaining decent, safe, and sanitary rental housing. Financing is provided by a federal grant.

RECYCLING PROGRAM FUND

The Recycling Program Fund accounts for the education of parish residents on the energy savings potential and positive environmental benefits of recycling and energy conservation in waste management. Funding is provided by a federal grant from the United States Department of Energy which is passed through the Louisiana Department of Environmental Quality.

INDUSTRIAL DISTRICT NO. 2 FUND

The Industrial District No. 2 Fund accounts for the excess funds of the Industrial District No. 2 Debt Service Fund which was closed during 1990 by the transfer of its remaining funds to this special revenue fund. These funds will be used within the boundaries of the Industrial District No. 2 Fund.

BRENSVILLE PARISH POLICE JURY
 Avoville, Louisiana
SPECIAL REVENUE FUNDS

Comparing Balance Sheet, December 31, 2000

	GRAND MAINTENANCE	GRAND BLADE	GRAND COURT	GRAND JURY	GRAND SHERIFF	GRAND TOTAL
ASSETS						
Cash and equivalents	84,079	190,708	823,481	84,079	831,084	1,816,431
Receivables	583,174	3,112	-	-	-	586,286
TOTAL ASSETS	<u>1,427,253</u>	<u>193,820</u>	<u>823,481</u>	<u>84,079</u>	<u>831,084</u>	<u>3,362,717</u>
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable	84,080	800,000	840	840	840	1,685,760
Deferred revenues	54,800	3,087	80	418	41,580	100,705
Total Liabilities	<u>138,880</u>	<u>803,087</u>	<u>920</u>	<u>1,258</u>	<u>125,920</u>	<u>1,769,170</u>
Fund Equity - fund balances - unassigned - unexpended	754,373	80,733	312,561	4,155	11,536	1,503,358
TOTAL LIABILITIES AND FUND EQUITY	<u>1,393,253</u>	<u>883,820</u>	<u>823,481</u>	<u>5,413</u>	<u>137,456</u>	<u>3,083,423</u>

**OTHER FINANCING
ACTIVITIES (Contd)**
Sale of fixed assets
Operating transfers to
Operating transfers from
Total other financing
activities (contd)

14,700									14,700
5,000	605,404		1,000						611,404
		<u>105,133</u>							<u>105,133</u>
<u>19,700</u>	<u>605,404</u>	<u>105,133</u>	<u>1,000</u>					<u>105,133</u>	<u>78,133</u>

**INCOME (DEFICIT) OF MEMBERS
AND OTHER SUBJECTS OVER
EXPENDITURES AND OTHER
USES**

(194,204)	(9,300)	(14,994)	41,300	(7,970)	17	179	8,998	377	(297,246)
<u>518,304</u>	<u>9,300</u>	<u>928,115</u>	<u>280,601</u>	<u>(1,001)</u>	<u>(1,110)</u>	<u>13,360</u>	<u>(8,081)</u>	<u>(4,064)</u>	<u>1,124,152</u>
<u>324,100</u>	<u>9,300</u>	<u>913,121</u>	<u>321,901</u>	<u>8,110</u>	<u>(1,093)</u>	<u>13,089</u>	<u>(28,083)</u>	<u>84,841</u>	<u>926,906</u>

**RUNE BALANCES AT
BEGINNING OF YEAR
RUNE BALANCES AT
END OF YEAR**

GENVILLE PARISH POLICE JURY
Arcadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 2003

COMPENSATION PAID POLICE JURORS
AND COMMISSIONERS

The schedule of compensation paid to police jurors and commissioners is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, jurors receive \$1,200 per month.

BIENVILLE PARISH POLICE JURY
Acadia, LouisianaSchedule of Compensation Paid Police Jurors
For the Year Ended December 31, 2003

Mike McCarthy	\$14,400
William Sims	14,400
Lee Thomas	14,400
Tommy Thompson	14,400
Tommas Urzila	14,400
Hazy Vernon	14,400
Ben Wiggins	<u>14,400</u>
Total	<u>\$100,800</u>

**Independent Auditor's Reports
on Compliance with
Laws, Regulations, Contracts, and Grants,
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Compliance and
Internal Control Over Financial Reporting**

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

I have audited the primary government financial statements of the Bienville Parish Police Jury as of and for the year ended December 31, 2003, and have issued my report thereon dated January 26, 2004. 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.

Compliance

As part of obtaining reasonable assurance about whether the Bienville Parish Police Jury's 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 these 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Bienville Parish Police Jury's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses. However, I noted a certain matter involving internal control over financial reporting, which I have reported to management of Bienville Parish Police Jury in a separate letter dated January 26, 2004.

Michael Anthony
Partner or Captain
Police Auditors

Greater Louisiana
Government Police
Auditors

Partner/Owner to
Government
Accounting, Auditing
and Forensic Reporting

477 Bienville Blvd.
Gretna,
Louisiana 70043
Telephone
(504) 833-1111
Fax (504) 833-1111
Email: ma@vrcoon.com

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 2003

This report is intended for the information of the members of the Bienville Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.



Columbia, Louisiana
January 26, 2004



**Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major Program
and Internal Control Over Compliance**

BIENVILLE PARISH POLICE JURY
Acadia, Louisiana

Compliance

I have audited the compliance of the Bienville Parish Police Jury with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2005. The Bienville Parish Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Bienville Parish Police Jury's management. My responsibility is to express an opinion on the Bienville Parish Police Jury's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Bienville Parish Police Jury's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Bienville Parish Police Jury's compliance with those requirements.

In my opinion, the Bienville Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2005. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

Blaise A. Aronson
Partner or Certified
Public Accountant

Scott W. Loomis
Certified Public
Accountant

Phyllis L. Loomis
Certified Public
Accountant, Auditor
and Financial Representative

477 Avenue BHT,
Culver,
Louisiana 70528
Telephone
(504) 833-1100
Fax (504) 833-1100
Email: aronson@coon.com

BIENVILLE PARISH POLICE JURY

Acadia, Louisiana

Independent Auditor's Report on Compliance

With Requirements Applicable to Each Major

Program and Internal Control Over Compliance, etc.

December 31, 2003

Internal Control Over Compliance

The management of the Bienville Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered the Bienville Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the members of the Bienville Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities and is not intended to be used and should not be used by anyone other than these specified parties.



Columbia, Louisiana

January 26, 2004

BIENVILLE PARISH POLICE JURY
Arcaha, Louisiana

Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2000

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the Bienville Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the Bienville Parish Police Jury were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award program are reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award program for the Bienville Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for the Bienville Parish Police Jury are reported.
7. The U.S. Department of Housing and Urban Development - Section 8 Housing Choice Vouchers Program (CFDA 14.871) was tested as a major program.
8. The threshold for distinguishing type A and B programs was \$300,000.
9. The Bienville Parish Police Jury was determined to be a low risk auditor.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings resulted from the financial statement audit.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL
 AWARD PROGRAMS AUDIT**

None

BENIVILLE PARISH POLICE FURY
Acadia, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2003

FEDERAL GRANTOR/ PASS THROUGH GRANTOR NAME/ PROGRAM/TITLE	FPA NUMBER	PASS THROUGH GRANTOR'S NUMBER	FEDERAL EXERCISES
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Passed through Louisiana Department of Transportation and Development -			
Public Transportation for Non-Urbanized Areas	28.589	740-07-0110	\$86,872
		740-07-0110	<u>70,222</u>
Total Department of Transportation			<u>\$157,094</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Stucco program - Lower-Income Housing Assistance - Choice Neighborhood Program			
Passed through State of Louisiana - Division of Administration - Community Development Block Grant/State Program	14.871	874 2222	\$02,867
Total Department of Housing and Urban Development	14.228	001284	<u>41,832</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY			
Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Hazard Mitigation Plan			
Total Federal Financial Assistance	87.009	FD0402 013-000	<u>\$01,000</u>
			<u>\$241,926</u>

Footnote:

This schedule was prepared on the modified accrual basis of accounting.

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2003

The audit report for the year ended December 31, 2003 contained no audit findings.



RECEIVED
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04 FEB 25 AM 11:12

Management Letter

President and Members
Briarville Parish Police Jury
Arcadia, Louisiana

Member, American
Institute of Certified
Public Accountants

Member of Louisiana
Certified Public
Accountants

Practice Areas in
Government
Accounting, Auditing
and Financial Reporting

During the course of my audit of the financial statements of the Briarville Parish Police Jury for the year ended December 31, 2003, I noted a certain matter which, while not appropriate for inclusion in the various reports accompanying the financial statements, I feel should be conveyed to management.

During the course of my audit I noted that the Briarville Parish Voluntary Council on Aging, Inc., a subscriber of the police jury for federal Section 18 transportation funds had not filed reimbursement requests with the Louisiana Department of Transportation for the period July 1, through December 31, 2003. Such request should normally be filed at the end of each month. Because the request had not been filed in a timely manner, the council on aging did not have needed program revenue. Further, neither the council's nor police jury's General Fund accounting records provided management with correct financial information necessary to manage the two agencies or to prepare correct financial information for external reporting.

To correct this deficiency, the police jury should discuss the problem with the council on aging's governing body and stress the importance of filing timely requests. Additionally, the secretary/treasurer of the police should monitor the council's reimbursement request to ensure that the problem is corrected.

I will review the status of this comment during my next audit. I have already discussed these comments and suggestions with management and will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

477 Highway 847,
Covington,
Louisiana 70038
Telephone
(504) 835-0000
Fax (504) 835-0000
Email: info@vrcpa.com

Vernon R. Coon

January 26, 2004

Police Jury of Winbille Parish

TOMMY THOMPSON - District 1
President
WALTER GARDNER - District 2
Vice-President
BILL ORAN - District 3
Member at Large
FRANK P. VERNON - District 4
Member at Large
LEE THOMAS - District 5
Member at Large
ORRIN WILSON - District 6
Member at Large
MIMI MCCARTHY - District 7
Member at Large



100 Courthouse Drive, Room 100
Post Office Box 470
Broussard, Louisiana 71008

Rodney L. Warren
Secretary - Treasurer

Ken Springer
Road Superintendent

TELEPHONE:
(504) 283-2000

Fax:
(504) 283-1424

February 4, 2004

Mr. Vernon R. Coon, CPA
477 Hwy 847
Columbia, LA 71718

Mr. Coon,

Please accept this letter as management's corrective action plan for the deficiency noted in your management letter of January 26, 2004.

Your management letter noted that the police jury's subscribers of Section 18 transportation funds had not filed reimbursement requests for the last half of 2003. The police jury will request that management of the council attend the next police jury meeting and explain what action is being taken to correct the problem. If the police jury feels that the action is not sufficient, it will provide the council with alternative required action.

In addition to the above, the secretary/treasurer of the police jury will monitor the filing of reimbursement requests in the future to determine that requests are filed as appropriate. Should his monitoring indicate that the problem is not being corrected, the police jury will determine what further action is necessary.

Should you have any questions concerning this response letter, please contact Rodney Warren, Secretary/Treasurer.

Sincerely,


Tommy Thompson
President