

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1993

There were no audit findings reported in the audit for the year ended December 31, 1993.

MOBILEVILLE POLICE DEPT
 Mobile, Louisiana

Schedule 4

Schedule of Federal Financial Statements
 For the Year Ended December 31, 1997

RECEIPTS OR ACCOUNTS PAID THROUGH ORIGINATOR FEDERAL AGENCY	CFDA NUMBER	FED. FINANCIAL OBJECT CLASSIFICATION	APPROPRIATION NUMBER	APPROVED AMOUNT AT YEAR END	REVENUE AMOUNT	DEFERRED AMOUNT	OUTSTANDING ACCOUNTS PAYABLE AT YEAR END
United States Department of Agriculture Forest through Louisiana Department of Social Services Food Stamp State Administrative Matching Grant for Food Stamp Program Total United States Department of Agriculture	16.811 16.861	10-611-0 11-051-0		\$179,000.00 <u>1,100,000.00</u> <u>1,279,000.00</u>	\$0.00 <u>1,000.00</u> <u>1,000.00</u>	\$0.00 <u>1,000.00</u> <u>1,000.00</u>	\$0.00 <u>1,000.00</u> <u>1,000.00</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION Road through Louisiana Department of Transportation and Development - Public Transportation for Non-Operational Areas	16.509	90-071-002 30-014-04		70,000.00	11,770.00	111,770.00	48,230.00
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Direct program - Low Income Housing Assistance Program Total Federal Financial Statements	14.136	9-9		57,000.00	141,680.00	141,680.00	87,650.00
				<u>\$236,000.00</u>	<u>\$253,350.00</u>	<u>\$253,450.00</u>	<u>\$135,880.00</u>

Footnote

This schedule was prepared on the modified accrual basis of accounting.
 if Expenses had been derived on basis of beginning and end of year.

BIENVILLE PARISH POLICE JURY
Avoyelles, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 1987

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

None

(Continued)

BIENVILLE PARISH POLICE JURY
Arcade, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1997

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 is 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 program tested as a major program included the USDA Pesticide Stamp Program - CFDA 10.551.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The Bienville Parish Police Jury was not determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings resulted from the financial statement audit.

(Continued)

BIENVILLE PARISH POLICE JURY

Archie, Louisiana

**Independent Auditor's Report on Compliance
With Requirements Applicable to Barb Major
Program and Internal Control Over Compliance, etc.
December 31, 1997**

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 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. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
January 28, 1998



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

BIENVILLE PARISH POLICE JURY
Archie, 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, 1997. Bienville Parish Police Jury's major federal program are 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*. These 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 these 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 Bienville Parish Police Jury's compliance with these requirements.

In my opinion, 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, 1997. The results of my auditing procedures disclosed no instances of noncompliance with these requirements that are required to be reported in accordance with OMB Circular A-133.

WALTER ANGLADEL
MEMBER OF CHARLES
PEPPER ASSOCIATES

BOBBI L. LAMAR
MEMBER OF PEPPER
ASSOCIATES

PHILIP J. BRYANT
MEMBER OF
PEPPER ASSOCIATES

ANDREW J. BRYANT
MEMBER OF PEPPER
ASSOCIATES

1115 PEARSONS ROAD
HOUSTON, TEXAS
77056-3121

PHONE 281-416-1111
FAX 281-416-1111

WWW.MQ.COM
WWW.CPAPEPPER.COM

BIENVILLE PARISH POLICE JURY

Acadia, Louisiana

Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 1997

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. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

January 28, 1998



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, 1997, and have issued my report thereon dated January 28, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the 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 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered 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.

VERNON R. COON
MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

VERNON R. COON
MEMBER OF LOUISIANA
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

VERNON R. COON
MEMBER OF THE
NATIONAL ASSOCIATION
OF ACCOUNTING, REVENUE
AND FINANCIAL MANAGERS

FOR PROFESSIONAL SERVICE,
WRITE: MEMPHIS,
LOUISIANA 70001
PHONE: 504-835-1111
TELE FLEX: LOUISIANA
1-800-641-1111
FAX: 504-835-0889

**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 prepared 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.

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

Schedule 3

Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1997

William Sims	\$11,859
Ray Howard	11,859
Lee Thomas	11,859
Tennis Uzoa	11,859
Barty Wiggins	11,859
Clayton McCaskey	10,272
Timothy Thompson	<u>12,642</u>
Total	<u>\$82,218</u>

BIENVILLE PARISH POLICE JURY
Arcade, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1997

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 34 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 33:1253, the police jury has elected the monthly payment method of compensation. Under this method, all jurors receive \$1,200 per month with the exception of Chester McCarthy who receives \$856.00.

**EXCESS DEFICIENCY OF
RESOURCES OVER
LIABILITIES**

200,433	487,825	81,112	22,282	246,112	5003L	348	41,588	2,112	1,038	254,889
22,090							220			22,210
300,000	445,560									1,100,341
		488,340								688,341
222,893	444,363	485,340	5003L	2003H	5003L	5003L	220	5003L	5003H	220,221
4,488	52,270	41,779	24,548	45,715	2003H	288	40,741	1,112	1,038	98,428
50,447	28,437	21,428	48,438	28,284	5003H	43,182	467,895	446,728	31,284	2,211,477
208,601	472,441	463,869	112,452	130,447	5003L	43,415	469,411	471,182	49,561	1,809,711

**EXCESS DEFICIENCY OF
RESOURCES AND
OTHER RESOURCES
OTHER EXPEDITABLES
AND OTHER USES**

**FUND BALANCES AT
BEGINNING OF YEAR
FUND BALANCES AT
END OF YEAR**

SECTION 8 HUD HOUSING FUND

The Section 8 HUD Housing Fund accounts for the operation of the lowest 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.

PUBLIC LIBRARY FUND

The Public Library Fund accounts for the operation and maintenance of the parish public library. Financing is provided by a specific percentage of voter's tax, state revenue sharing, other state grants, fees, donations, and interest earnings.

RECREATION DISTRICT NO. 1 FUND

The Recreation District No. 1 Fund accounts for the maintenance and operation of recreational facilities designed to encourage recreation and promote the general health and well-being of youth in the district. Financing is provided by a specific ad valorem tax, state revenue sharing, fees and charges for services, and interest earnings.

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.

IRIVILLE PARISH POLICE JURY
Arcadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1997

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 earnings.

ROAD REHABILITATION FUND

The Road Rehabilitation Fund accounts for the collection and disposal of solid waste and for road construction. Financing is provided by 50% 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 Iberville 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 of the off-duty law enforcement officers and officers as witnesses in criminal cases. Financing is provided by fines paid by defendants who are found guilty in district court and appearing transfers from the General Fund.

SUPPLEMENTAL INFORMATION SCHEDULES

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

II. RESTATEMENT OF FUND BALANCE

The December 31, 1996 fund balance of the General and special revenue funds have been restated to correct an error in recording receivables. The following reconciles fund balances as previously reported to beginning fund balances as presented on Statement B:

	Special Revenue Funds	General Fund
Fund Balance as previously reported	\$2,768,541	\$1,648,438
Correction of error in recording prior year receivables	<u>(28,066)</u>	<u>(28,438)</u>
Fund balance at January 1, 1997, restated	<u>\$2,740,475</u>	<u>\$1,620,000</u>

BIENVILLE PARISH POLICE JURY

Acadia, Louisiana

Notes to the Financial Statements (Continued)

Certificates of indebtedness are comprised of a \$125,000 issue of September 24, 1993, for the purpose of expanding the Recreation District No. 1 golf course. The remaining principal is due in annual installments from \$25,000 to \$24,000 through March 1, 1998, with interest at 6.50 per cent. Debt retirement payments are made from the Recreation District No. 1 special revenue fund.

\$14,000

Final payment on the certificates of indebtedness will be made on March 1, 1998, including interest of \$760.

8. DESIGNATED FUND BALANCES

At December 31, 1997, the Bienville Parish Library Board of Control has designated \$30,000 of the unreserved fund balance for the future automation of the library.

9. LITIGATION AND CLAIMS

At December 31, 1997, the police jury is involved in several lawsuits, the resolution of which would not materially affect the financial position of the police jury.

10. FOOD STAMP PROGRAM

The food stamp program is operated by the police jury under an agreement with the Louisiana Department of Social Services. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying financial statements. Activity for the year ended December 31, 1997, follows:

Balance at January 1, 1997	\$773,699
Received	1,707,000
Issued	<u>(2,418,000)</u>
Balance at December 31, 1997	<u>\$79,000</u>

The remaining books were picked up on January 13, 1998 by the Louisiana Department of Social Services.

BIENVILLE PARISH POLICE JURY

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

as an asset and an obligation in the accompanying financial statements. At December 31, 1997, four capital leases were in effect: a car, communication equipment, golf carts, and a greens mower. Lease obligations are noted from the General Fund and Communication and Recreation District No. 1 special revenue funds, respectively. The leases had an original recorded amount of \$117,883. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 1997:

Year	
1998	\$30,187
1999	<u>22,492</u>
Total minimum lease payments	52,679
Less amount representing interest	<u>(3,155)</u>
Present value of net minimum lease payments	<u>\$49,524</u>

7. CHANGES IN LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions for the year ended December 31, 1997:

	Capital Lease	Certificates of Indebtedness	Compensated Absences	Total
Long-term obligations at January 1, 1997	\$75,844	\$47,000	\$39,847	\$162,691
Adjustments			10,514	10,514
Additions			40,390	40,390
Deductions	<u>(75,844)</u>	<u>(25,000)</u>	<u>(50,661)</u>	<u>(151,505)</u>
Long-term obligations at December 31, 1997	<u>\$0,000</u>	<u>\$22,000</u>	<u>\$40,000</u>	<u>\$64,000</u>

Compensated absences at the beginning of 1997 have been reported to reflect the correction of an error in interpreting the library's leave policy in prior years.

BIENVILLE PARISH POLICE JURY

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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 10 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 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 earned before January 1, 1983, plus 3 per cent of final average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or jointed 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 10619, Baton Rouge, Louisiana 70898-0619, or by calling (504) 938-1261.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Bienville Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 3.75 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 Bienville Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:100, 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 Bienville Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1997, 1998, and 1999, were \$73,360, \$63,496, and \$85,939, respectively, equal to the required contributions for each year.

6. LEASE PURCHASE PAYABLE

The police jury, communications district and recreation district record books under capital leases

BIENVILLE PARISH POLICE JURY

Arcaha, Louisiana

Notes to the Financial Statements (Continued)

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1997:

	<u>Balance</u> <u>January 1,</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December</u> <u>31,</u>
Police Jury:				
Land	\$487,300			\$487,300
Buildings	2,576,681	941,110	(513,860)	2,997,931
Improvements other than buildings	1,226,820			1,226,820
Equipment and furniture	2,300,338	341,353	(100,410)	2,541,281
Total police jury	<u>6,588,399</u>	<u>352,463</u>	<u>(114,270)</u>	<u>6,826,692</u>
Library:				
Land	27,808			27,808
Buildings	734,448	360		734,448
Equipment and furniture	247,782	14,079	(14,845)	247,016
Books and reference materials	580,625	54,120	(5,088)	629,657
Total library	<u>1,580,663</u>	<u>68,559</u>	<u>(19,933)</u>	<u>1,629,289</u>
Recreation District No. 1:				
Land	325,000			325,000
Buildings	88,803			88,803
Improvements other than buildings	400,000	44,774		444,774
Machinery and equipment	204,594	876	(432)	205,038
Total recreation district	<u>1,018,397</u>	<u>45,650</u>	<u>(432)</u>	<u>1,063,615</u>
Total	<u>\$91,968</u>	<u>\$29,687</u>	<u>\$13,463</u>	<u>\$93,192</u>

Additions for the year ended December 31, 1997 include \$3,200 of donated assets to the library and \$697 of prior year deletions in error.

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,

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

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 1997 assessed valuation (amounts expressed in thousands):

	1997 Assessed Valuation	Per cent of Total Assessed Valuation
Beer Creek Storage	18,734	16.23%
Southern Natural Gas Company	8,513	7.71%
Alabama Gas Corporation	4,504	4.24%
Swat Exploration Company	4,445	3.84%
Tennessee Gas Pipeline Company	3,752	3.24%
Energy Louisiana, Inc.	3,554	3.03%
Northwest Natural Gas Company, Inc.	3,298	2.82%
Chevron USA, Inc.	3,205	2.74%
Texas East. Prod. Pipeline Company	2,512	2.12%
Dallas/Fort Worth Telecommunications	2,218	1.94%
Total	51,968	46.65%

3. RECEIVABLES

The following is a summary of receivables at December 31, 1997:

	General Fund	Special Revenue Funds	Total
Taxes:			
Ad valorem	\$510,618	\$1,130,750	\$1,641,368
Sales		10,024	10,024
Grants:			
Federal	40,502		40,502
State	185,209	65,150	250,359
Other	9,338	5,064	14,402
Total	\$745,667	\$1,201,024	\$1,946,691

BRIENVILLE PARISH POLICE JURY

Aradda, Louisiana

Notes to the Financial Statements (Continued)

Employees of the District Attorney of the Second Judicial District who are paid from the Criminal Court Fund earn from one to 5 weeks of noncumulative annual leave per year, depending on the length of service. All employees earn 10 days of sick leave per year, with a maximum accumulation of up to 35 days. Employees have the option of being paid for unused sick leave at the end of each year or at termination of employment.

At December 31, 1997, employees had accumulated and vested \$40,090 of employee leave benefits, computed in accordance with GASB Codification Section 506. 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.

II. 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:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish wide taxes:			
General	4.00	4.91	Indefinite
Road Maintenance	3.82	3.82	2005
Library	1.50	1.79	2000
District taxes -			
Recreation District No. 1	1.00	3.29	1997

BIENVILLE PARISH POLICE JURY

Araddia, Louisiana

Notes to the Financial Statements (Continued)

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, 1997, are as follows:

Bank Balances	<u>\$3,218,381</u>
Federal deposit insurance	\$867,318
Pledged securities (unaccrualized)	<u>4,107,418</u>
Total	<u>\$8,193,117</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 3) under the provisions of GASB Codification 330.106. Moreover, 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 39:1224 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 and the Recreation District No. 1 earn 10 days of annual leave for every year worked with no accumulation. They also earn one day of sick leave per month, with no limit of accumulation. Upon termination, unused annual leave will be paid at the employee's current rate of pay, but unused sick leave is forfeited.

Employees of the Bienville Parish Library earn annual leave at rates of 10 to 22 days per year, depending on length of service. Annual leave may accumulate up to 1.5 times the employee's yearly rate. Employees also earn one day of sick leave per month, with no limit of accumulation. Upon separation, unused annual leave will be paid at the employee's current rate of pay, but unused sick leave is forfeited.

BIBBVILLE PARISH POLICE JURY

Arcade, Louisiana

Notes to the Financial Statements (Continued)

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 budgets 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 judgment, 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.

For the year ended December 31, 1997, 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, 1997, the police jury has cash and cash equivalents (book balances) totaling \$3,145,747 as follows:

Demand deposits	\$982,777
Petty cash	250
Time deposits	<u>2,734,720</u>
Total	<u>\$3,145,747</u>

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

Revenues

All 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 47:1903 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.

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.

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

77 per cent of the police jury's fixed assets are valued at estimated cost, based on the actual historical cost of like items. Approximately 62 per cent of the library's fixed assets are valued at actual cost while the remaining 38 per cent (books and periodicals) are valued using a moving-average basis. Approximately 76 per cent of the recreation district's fixed assets are valued at estimated cost, 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 fixed assets consisting of roads, bridges, drainage, parking lots, etc. are not capitalized, as these assets are inseparable and of value only to the police jury, library, and recreation district.

Long-term obligations, such as lease purchase payable and certificates of indebtedness payable, are recognized as a liability of a governmental fund only when due. For other 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.

D. 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 measurable 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:

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

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 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. These revenues are legally restricted either by tax proposition or grant agreement, to expenditures for specified purposes such as road maintenance, solid waste disposal, mental housing for very low income families, public library operation, recreation facilities, etc.

4. 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 fund 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

BIENVILLE PARISH POLICE JURY

Archie, Louisiana

Notes to the Financial Statements (Continued)

Component Unit	Fiscal Year End	Criteria Used
Mill Creek Recreation and Water Conservation District	December 31	1 and 3
Kaylor 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.

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 Library, Communications District, Industrial District No. 2, and Recreation District No. 1.

GASB Statement 14 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.

BIENVILLE PARISH POLICE JURY

Arackia, Louisiana

Notes to the Financial Statements (Continued)

- 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.

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
Custer Area Recreation District	December 31	1 and 3
Shady Grove Recreation District	December 31	1 and 3
Shiboh Community Waterworks District	June 30	1 and 3

BIBBVILLE PARISH POLICE JURY

Avoyelles, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Bibbville Parish Police Jury is the governing authority for Bibbville 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, 2001.

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 Bibbville Parish Police Jury is the financial reporting entity for Bibbville 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 Bibbville 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

BENTONVILLE PARISH POLICE JURY

Acadia, Louisiana

ENVIRONMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDSCombined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(GAAP) Basis and Actual, 1997

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>596,095</u>	<u>694,614</u>	<u>98,519</u>	<u>(192,198)</u>	<u>(224,088)</u>	<u>(31,890)</u>
OTHER FINANCING SOURCES (Uses)						
Sale of fixed assets				21,500	21,220	(280)
Operating transfers in				1,886,000	1,855,340	(30,660)
Operating transfers out	<u>(111,000)</u>	<u>(100,000)</u>	<u>11,000</u>	<u>(275,000)</u>	<u>(255,340)</u>	<u>19,660</u>
Total other financing sources (uses)	<u>(111,000)</u>	<u>(100,000)</u>	<u>11,000</u>	<u>322,500</u>	<u>321,120</u>	<u>(1,380)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>485,095</u>	<u>594,614</u>	<u>109,519</u>	<u>(70,698)</u>	<u>96,209</u>	<u>167,907</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>5050</u>	<u>1,644,946</u>	<u>1,644,950</u>	<u>911,840</u>	<u>2,711,677</u>	<u>2,827,637</u>
FUND BALANCES AT END OF YEAR	<u>112,095</u>	<u>\$2,639,560</u>	<u>\$1,684,471</u>	<u>1,941,142</u>	<u>\$2,807,886</u>	<u>\$2,411,240</u>

Continued

The accompanying notes are an integral part of this statement.

BRIVILLE PARISH POLICE JURY
Acadia, Louisiana
GOVERNMENTAL FUND TYPE -
GENERAL AND SPECIAL REVENUE FUNDS

Condensed Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Budget 2000/01 Actual and Actual
For the Year Ended December 31, 1997

	REVENUES, OTHER			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES						
Taxes:						
Ad valorem	\$208,000	\$216,024	(8,024)	\$1,117,000	\$1,147,170	(29,166)
Rates and use				1,700,000	1,456,317	243,683
Other taxes, penalties, & interest	10,000	8,757	(1,243)			
Licenses and permits	43,000	44,784	(1,784)			
Intergovernmental revenues:						
Federal funds - federal grants	249,100	241,383	7,717	268,440	341,052	(72,612)
Federal transportation funds				200,000	267,451	(67,451)
State revenue sharing (net)	43,000	36,279	(6,721)	75,500	68,458	(7,042)
Severance taxes	435,000	481,488	(46,488)	500,000	500,000	
Other	108,800	134,661	(25,861)		28,758	(25,768)
Fees, charges, and contributions						
for services	5,700	4,268	1,432	268,150	284,950	(16,800)
Fees and tributes				3,500	952	(2,548)
Use-of-money and property	343,700	360,818	(17,118)	84,600	89,620	(5,020)
Other revenues				200	861	(661)
Total revenues	<u>1,252,300</u>	<u>1,259,396</u>	<u>(7,096)</u>	<u>4,021,800</u>	<u>4,027,613</u>	<u>(5,813)</u>
EXPENDITURES						
Current:						
General government:						
Legislative	122,100	128,638	(6,538)			
Judicial	78,414	114,327	(35,913)	19,300	19,619	(319)
Elections	29,984	28,249	1,735			
Finance and administrative	124,550	178,765	(54,215)			
Other general government	287,644	316,324	(28,680)	73,800	87,837	(14,037)
Public safety	89,500	113,700	(24,200)	33,000	39,213	(6,213)
Public works				1,125,600	1,127,211	(1,611)
Health and welfare	283,023	283,758	(735)	345,000	241,838	(9,162)
Culture and recreation	350	325	25	417,907	404,877	(13,030)
Economic development and assistance	323,363	108,079	215,284			
Debt service	500	500		20,500	20,500	
Capital outlay	115,000	52,148	62,852	200,000	249,338	(49,338)
Total expenditures	<u>1,246,274</u>	<u>1,279,392</u>	<u>(33,118)</u>	<u>4,374,007</u>	<u>4,388,021</u>	<u>(14,014)</u>

(Continued)

BIBBVILLE PARISH POLICE JURY

Acadia, Louisiana

GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances, 1997

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
EXPENDITURES (Cont'd.):			
Current (Cont'd.):			
Culture and recreation	5323	\$404,577	\$409,900
Economic development and assistance	118,970		118,970
Debt service		25,308	25,308
Capital outlay	52,140	348,228	400,368
Total expenditures	<u>1,279,582</u>	<u>4,388,683</u>	<u>5,668,265</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>664,614</u>	<u>(274,088)</u>	<u>490,526</u>
OTHER FINANCING SOURCES (Uses)			
Sale of fixed assets		23,223	23,223
Operating transfers in		1,155,343	1,155,343
Operating transfers out	(300,000)	(855,343)	(1,155,343)
Total other financing sources (uses)	<u>(300,000)</u>	<u>323,223</u>	<u>23,223</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	364,614	98,235	462,849
FUND BALANCES AT BEGINNING OF YEAR	<u>1,646,946</u>	<u>2,731,477</u>	<u>4,378,423</u>
FUND BALANCES AT END OF YEAR	<u>\$2,011,560</u>	<u>\$2,829,712</u>	<u>\$4,841,272</u>

(Continued)

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH POLICE JURY
Acadia, Louisiana
GOVERNMENTAL FUND TYPE

Statement B

Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1997

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	TOTAL (MINORITIES ONLY)
REVENUES			
Taxes:			
Ad valorem	\$516,034	\$1,143,170	\$1,659,204
Sales and use		1,456,327	1,456,327
Other taxes, penalties, and interest	8,757		8,757
Licenses and permits	44,784		44,784
Intergovernmental revenues:			
Federal funds - federal grants	243,385	240,052	483,437
State funds:			
Parish transportation funds		347,451	347,451
State revenue sharing (net)	56,475	60,458	116,933
Severance taxes	625,408	500,080	1,125,488
Other	134,661	20,789	155,450
Fees, charges, and commissions for services	6,366	284,555	290,921
Fines and forfeitures		952	952
Use of money and property	360,918	89,620	450,538
Other revenues		861	861
Total revenues	<u>1,874,596</u>	<u>4,155,615</u>	<u>6,130,211</u>
EXPENDITURES			
Current:			
General government:			
Legislative	120,628		120,628
Judicial	114,827	18,619	133,446
Elections	20,249		20,249
Finance and administrative	138,765		138,765
Other general government	316,374	87,037	403,411
Public safety	113,702	39,373	153,075
Public works		3,823,220	3,123,221
Health and welfare	282,794	240,938	523,732

(Continued)

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

Combined Balance Sheet, December 31, 2007

	APPROPRIATED FUND TYPES		APPOINTMENT GROUPS -		TOTAL PARTICIPATIONS
	GENERAL FUND	SPECIAL REVENUE FUND	GENERAL FUND	GENERAL LONG TERM DEBT	
ASSETS AND OTHER DEBITS					
Cash and cash equivalents	\$1,231,780	\$1,034,987			\$2,266,767
Receivables	736,429	1,211,418			1,947,847
Due from other agencies	41,797				41,797
Land, buildings, and equipment			\$9,358,955		9,358,955
Amount to be provided for settlement of general long-term obligations				\$114,572	114,572
TOTAL ASSETS AND OTHER DEBITS	\$2,110,011	\$2,246,405	\$9,358,955	\$114,572	\$14,629,513
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$49,704	\$108,829			\$158,533
Due to other agencies	40,488				40,488
Delayed revenues		57,894			57,894
Compensated absences payable				\$40,890	40,890
Leave purchase payable				50,482	50,482
Contributors of liabilities				28,800	28,800
Total Liabilities	90,192	166,723	50,690	119,172	401,577
Fund Equity					
Investment in general fund assets			\$9,358,955		9,358,955
Fund balances:					
Unreserved - designated for library automation		70,000			70,000
Unreserved - undesignated	1,809,589	2,180,711			4,790,300
Total Fund Equity	1,809,589	2,250,711	\$9,358,955	\$0,000	14,228,234
TOTAL LIABILITIES AND FUND EQUITY	\$2,199,781	\$2,507,134	\$9,358,955	\$119,172	\$14,629,513

The accompanying notes are an integral part of this statement.

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

BIENVILLE PARISH POLICE JURY

Arnaud, Louisiana

Independent Auditor's Report.

December 31, 1997

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, 1997, 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 States, Local Governments, and Non-Profit Organizations*, is presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Bienville Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued reports dated January 28, 1998, 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.



West Monroe, Louisiana

January 28, 1998



Independent Auditor's Report

BIENVILLE PARISH POLICE JURY Arcadia, Louisiana

I have audited the primary government financial statements of the Bienville Parish Police Jury, as of December 31, 1997, 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 generally accepted auditing standards and the 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 misstatements. 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.

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, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

VERNON R. COON
Member of Chartered
Public Accountants
Division of Louisiana
Professional Board of
Accountants
Member of American
Institute of Certified
Public Accountants
and Financial Management

110 PROFESSIONAL BLDG.
WEST MONROE,
LOUISIANA 70091
PHONE 225-384-1411
TELE FAX 225-384-1411
FAX 225-384-1411
FAX 225-384-1411

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

	Schedule	Page No.
Supplemental Information Schedules (Contd.):		
Schedule of Compensation Paid Police Jurors	3	32
<i>Independent Auditor's Reports Required by Government Auditing Standards; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and the Single Audit Act Amendments of 1996:</i>		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		34
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance		36
Schedule of Findings and Questioned Costs	4	38
Schedule of Dependence of Federal Awards	5	40
Summary Schedule of Prior Audit Findings	6	41

BERVILLE PARISH POLICE JURY
Arcade, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1997
With Supplemental Information Schedules

C O N T E N T S

	Statement	Page No.
Independent Auditor's Report		3
Primary Government Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	6
Governmental Fund Type:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances	B	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds	C	9
Notes to the Financial Statements		11
Supplemental Information Schedules:		
Special Revenue Funds:		
Combining Balance Sheet	1	28
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	2	29

2978

RECEIVED
OFFICE OF THE AUDITOR
90 FEB - 6 AM 9:43

**OFFICIAL
FILE COPY**

DO NOT SEND OUT

Please necessary
copies from this
copy and PLACE
INBOX in 1011

IBONVILLE PARISH POLICE JURY
Arnaudville, Louisiana

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1997
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 auditor, or assigned, only 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 3-1-98

**VERNON R
COON**
LEGISLATIVE AUDITOR