

BIENVILLE PARISH POLICE JURY

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

| | <u>Authorized Millage</u> | <u>Levied Millage</u> | <u>Expiration Date</u> |
|---------------------------|-------------------------------|---------------------------|----------------------------|
| Parishwide taxes: | | | |
| General | 4.00 | 4.91 | Indefinite |
| Road Maintenance | 5.82 | 5.82 | 2005 |
| Library | 3.50 | 3.79 | 2000 |
| District taxes - | | | |
| Ricocheton District No. 1 | 3.00 | 3.29 | 1997 |

The difference between authorized and levied millages is the result of assessments 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 1996 assessed valuation (amounts expressed in thousands):

| | <u>1996 Assessed Valuation</u> | <u>Per cent of Total Assessed Valuation</u> |
|------------------------------------|--|---|
| Bear Creek Storage | \$13,073 | 11.43% |
| Southern Natural Gas Company | 1,425 | 1.25% |
| Alabama Gas Corporation | 1,094 | 0.96% |
| Spartan Exploration Company | 1,085 | 0.92% |
| Tennessee Gas Pipeline Company | 913 | 0.80% |
| Energy Louisiana, Inc. | 854 | 0.75% |
| Chevron USA, Inc. | 853 | 0.75% |
| Texas East. Prod. Pipeline Company | 766 | 0.67% |
| Prodrom Natural Gas Company, Inc. | 546 | 0.48% |
| BellSouth Telecommunications | 500 | 0.44% |
| Total | <u>\$21,083</u> | <u>18.45%</u> |

3. RECEIVABLES

The following is a summary of receivables at December 31, 1996:



**Independent Auditor's Report on Supplementary
Schedule of Federal Financial Assistance**

BIENVILLE PARISH POLICE JURY
Archie, Louisiana

I have audited the primary government financial statements of the Bienville Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated May 19, 1997. These primary government financial statements are the responsibility of the 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; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. These standards and OMB Circular A-128 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.

My audit was made for the purpose of forming an opinion on the primary government financial statements of the Bienville Parish Police Jury taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in that schedule 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.


West Monroe, Louisiana
May 19, 1997

OFFICE OF THE
COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548
OFFICE OF LEGAL COUNSEL
WASHINGTON, D.C. 20548
OFFICE OF THE
COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548
OFFICE OF THE
COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548
OFFICE OF THE
COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

100 First Executive Drive,
West Monroe,
Louisiana 71291
Phone 225-232-2101
Fax 225-232-2100
TDD 225-232-2100
Fax 225-232-2100

**Independent Auditor's Reports on Federal
Financial Assistance; Compliance With Laws,
Regulations, Contracts, and Grants;
and Internal Control Structure**

The following independent auditor's reports on the schedule of Federal financial assistance; compliance with laws, regulations, contracts, and grants; and on the internal control structure presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget Circular A-128, *audits of State and Local Governments*; the *Single Audit Act of 1984*; 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, LouisianaSchedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1996

| | |
|---------------------|-----------------|
| Hobby J. Gray | \$193 |
| Clayton M. McCarthy | 10,079 |
| William D. Sims | 10,272 |
| Leo A. Thomas | 10,272 |
| Tommy Thompson | 11,527 |
| Tommy Little | 10,296 |
| Harry P. Vernon | 10,272 |
| Bobby B. Wiggins | <u>10,272</u> |
| Total | <u>\$73,893</u> |

BIENVILLE PARISH POLICE JURY
Arcade, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1996

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors 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, the president receives \$963 per month and the other jurors receive \$836 per month.

BIBBVILLE PARISH POLICE JURY
 Avoyelles, Louisiana
 CAPITAL PROJECTS FUND -
 LEADING FIRE IMPROVEMENTS 100-6020

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1996

| | |
|--|----------------|
| REVENUES | |
| Intergovernmental - Federal funds - Federal grants | \$579,300 |
| EXPENDITURES | |
| Capital outlay | <u>579,300</u> |
| EXCESS OF REVENUES OVER EXPENDITURES | \$0.00 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>\$0.00</u> |
| FUND BALANCE AT END OF YEAR | <u>\$0.00</u> |

BIENVILLE PARISH POLICE JURY
Acadia, Louisiana
CAPITAL PROJECTS FUNDS

Combining Balance Sheet, December 31, 1986

| | ... FUND PURPOSES ... | | | | |
|--|--|--------------|-------------|--------------|-------|
| | SANDHILL- MT. OLIVE WATER SYSTEM IMPROVEMENTS | 101-0251 | 101-0252 | 101-0253 | TOTAL |
| ASSETS | | | | | |
| Cash and cash equivalents | <u>\$100</u> | <u>\$100</u> | <u>\$85</u> | <u>\$285</u> | |
| LIABILITIES AND FUND EQUITY | | | | | |
| Liabilities - due to other funds | \$100 | \$100 | \$85 | \$285 | |
| Fund Equity - fund balances - unreserved - undesignated | <u>None</u> | <u>None</u> | <u>None</u> | <u>None</u> | |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$100</u> | <u>\$100</u> | <u>\$85</u> | <u>\$285</u> | |



**Independent Auditor's Report on Compliance
With Laws, Regulations, Contracts, and Grants**

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

I have audited the primary government financial statements of the Bienville Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated May 19, 1997.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-128, *Standards of State and Local Governments*; and the Louisiana Government Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Bienville Parish Police Jury, is the responsibility of the Bienville Parish Police Jury's management. As part of obtaining reasonable assurance about whether the primary government financial statements are free of material misstatement, I performed tests of the Bienville Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the primary government financial statements was not to provide an opinion on overall compliance with such provisions. 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*.

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PLACING SERVICE TO
GOVERNMENT
ASSESSMENT, AUDITING
AND FINANCIAL RECORDING

110 PROFESSIONAL BLDG.
SUITE 10000
MONROE, LOUISIANA 70131
PHONE 225-388-1101
FAX 225-388-1102
FAC 225-388-1000

BRISTOLVILLE PARKS POLICE DEPT
 Asville, Louisiana
 SPECIAL RECEIPTS FUND

Cash and Other Assets - December 31, 1996

| ASSETS | GAO AUDIT | GAO AUDIT | GAO AUDIT | GAO AUDIT | GAO AUDIT | GAO AUDIT | GAO AUDIT | GAO AUDIT | GAO AUDIT | GAO AUDIT | GAO AUDIT | GAO AUDIT | GAO AUDIT |
|--|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|----------------------|----------------------|----------------------|
| | 2004 | 2004 | 2004 | 2004 | 2004 | 2004 | 2004 | 2004 | 2004 | 2004 | 2004 | 2004 | 2004 |
| | ASSETS | LIABILITIES | FUND EQUITY | RECEIPTS | EXPENSES | REVENUES | EXPENSES | REVENUES | EXPENSES | REVENUES | EXPENSES | REVENUES | EXPENSES |
| Cash and cash equivalents | 50,500 | 520,421 | 500,400 | 50,195 | 540,000 | 51,180 | 52,167 | 540,497 | 528,194 | 51,900,000 | 51,850,000 | 51,900,000 | 51,850,000 |
| Receivables | 500,420 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| TOTAL ASSETS | 100,920 | 1,020,421 | 1,000,400 | 1,001,195 | 1,040,000 | 1,011,180 | 1,022,167 | 1,040,497 | 1,028,194 | 1,021,900,000 | 1,021,850,000 | 1,021,900,000 | 1,021,850,000 |
| LIABILITIES AND FUND EQUITY | 100,920 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 |
| Liabilities | | | | | | | | | | | | | |
| Accounts payable | | | | | | | | | | | | | |
| Deferred revenues | | | | | | | | | | | | | |
| Total Liabilities | | | | | | | | | | | | | |
| Fund Equity - Fund Balance | | | | | | | | | | | | | |
| Designated for Other Activities | | | | | | | | | | | | | |
| Unreserved - undesignated | | | | | | | | | | | | | |
| Total Fund Equity | | | | | | | | | | | | | |
| TOTAL LIABILITIES AND FUND EQUITY | 100,920 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 | 1,020,421 |

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.

PUBLIC LIBRARY FUND

The Public Library Fund accounts for the operation and maintenance of the parish public library. Financing is provided by a specific parishwide ad valorem 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 designated 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.

SUPPLEMENTAL INFORMATION SCHEDULES

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

Certificates of indebtedness is comprised of a \$125,000 issue of September 24, 1992, for the purpose of expansion of the golf course of the Recreation District No. 1. The remaining principal is due in annual installments from \$23,000 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.

\$47,000

The annual requirements to amortize the certificates of indebtedness outstanding as of December 31, 1996, including interest payments of \$3,087, are as follows:

| <u>Year</u> | |
|--------------|-----------------|
| 1997 | \$25,307 |
| 1998 | <u>24,780</u> |
| Total | <u>\$50,087</u> |

8. DUE FROM/TO OTHER FUNDS

The following schedule presents individual amounts due from and to other funds at December 31, 1996.

| | <u>Due From Funds</u> | <u>Due To Other Funds</u> |
|--|---------------------------|-----------------------------------|
| General | \$288 | |
| Capital Projects Funds: | | |
| Mt. Olive-Sand Hill Water System Improvements 101-3051 | | \$100 |
| Mt. Olive-Sand Hill Water System Improvements 101-4048 | | 100 |
| Fire Improvements 101-6020 | | <u>88</u> |
| Total | <u>\$288</u> | <u>\$288</u> |

9. DESIGNATED FUND BALANCES

At December 31, 1996, the Bienville Parish Library Board of Control has designated \$30,000 of the unreserved fund balance for the future automation of the library.

BIENVILLE PARISH POLICE JURY

Acadia, Louisiana

Notes to the Financial Statements (Continued)

by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on 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, 1993, 1994, and 1994, were \$63,496, \$63,509, and \$63,694, respectively, equal to the required contributions for each year.

6. LEASE PURCHASE PAYABLE

The police jury, communications district and recreation district record items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 1996, four capital leases were in effect: a car, communication equipment, golf carts, and a ground mower. Lease obligations are settled from the General Fund and Communications and Recreation District No. 1 special income funds, respectively. The leases had an original recorded amount of \$117,085. 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, 1996:

| Year | |
|---|-----------------|
| 1997 | \$30,351 |
| 1998 | 30,182 |
| 1999 | <u>22,329</u> |
| Total minimum lease payments | 82,942 |
| Less amount representing interest | <u>(7,099)</u> |
| Present value of net minimum lease payments | <u>\$75,843</u> |

7. CHANGES IN LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions for the year ended December 31, 1996:

| | Capital Lease | Certificates of Indebtedness | Compensated Absence | Total |
|---|------------------|------------------------------------|------------------------|------------------|
| Long-term obligations at January 1, 1996 | \$58,818 | \$68,000 | \$37,949 | \$164,767 |
| Additions | 41,760 | | 37,390 | 79,150 |
| Deductions | (21,255) | (21,000) | (35,491) | (78,346) |
| Long-term obligations at December 31, 1996 | <u>\$79,323</u> | <u>\$47,000</u> | <u>\$39,848</u> | <u>\$166,171</u> |

BIENVILLE PARISH POLICE JURY

Acadia, Louisiana

Notes to the Financial Statements (Continued)

General fixed assets at the beginning of 1996 have been restated to reflect change. The Recreation District in 1996 reestablished its inventory listing of fixed assets based on actual physical count. For the police jury additions in improvements other than buildings have been adjusted to include \$600,000, which has been reclassified from construction in progress.

5. PENSION PLAN

Substantially all employees of the Bienville Parish Police Jury are members of the Parishial 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 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 2 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, 1980, 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, 1980, plus 2 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 joined 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 Parishial Employees' Retirement System of Louisiana, Post Office Box 14649, Baton Rouge, Louisiana 70803-4649, or by calling (504) 938-1361.

Under Plan A, members are required by state statute to contribute 4.50 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 7.25 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

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

| | General Fund | Special Revenue Funds | Total |
|----------------|------------------|-----------------------------|--------------------|
| Taxes: | | | |
| Ad valorem | \$500,866 | \$1,098,067 | \$1,598,933 |
| Sales | | 5,664 | 5,664 |
| Grants: | | | |
| Federal | 36,050 | | 36,050 |
| State | 188,944 | 84,241 | 273,185 |
| Other | 14,437 | 7,596 | 22,033 |
| Total | <u>\$740,297</u> | <u>\$1,196,564</u> | <u>\$1,936,861</u> |

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1986:

| | Balance January 1, | Additions | Deletions | Balance December 31, |
|--------------------------------------|-----------------------|--------------------|--------------------|-------------------------|
| Police Jury: | | | | |
| Land | \$427,800 | \$60,000 | (10,000) | \$477,800 |
| Buildings | 2,036,684 | | (25,000) | 2,011,684 |
| Improvements other than buildings | 656,870 | 600,000 | | 1,256,870 |
| Equipment and furniture | 2,459,980 | 146,321 | (42,933) | 2,563,368 |
| Construction in progress | 70,700 | 777,302 | (600,000) | 148,002 |
| Total police jury | <u>5,652,034</u> | <u>1,483,623</u> | <u>(678,933)</u> | <u>6,456,724</u> |
| Library: | | | | |
| Land | 27,888 | | | 27,888 |
| Buildings | 717,321 | 1,760 | | 719,081 |
| Equipment and furniture | 344,940 | 4,822 | (1,986) | 347,776 |
| Books and reference materials | 550,880 | 47,500 | (7,261) | 591,119 |
| Total library | <u>1,241,029</u> | <u>53,082</u> | <u>(9,247)</u> | <u>1,284,864</u> |
| Parishion District No. 1: | | | | |
| Land | 27,000 | \$24,000 | | 51,000 |
| Buildings | 61,800 | 26,300 | | 88,100 |
| Improvements other than buildings | 480,000 | | | 480,000 |
| Machinery and equipment | 271,700 | 3,132 | (4,678) | 269,154 |
| Total parishioner district | <u>840,500</u> | <u>29,432</u> | <u>(4,678)</u> | <u>865,254</u> |
| Total | <u>\$6,493,563</u> | <u>\$1,542,087</u> | <u>(\$728,858)</u> | <u>\$7,306,792</u> |

RIEUVILLE PARISH POLICE JURY
Arcadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1996

**LOUISIANA COMMUNITY DEVELOPMENT
BLOCK GRANT CAPITAL PROJECTS FUNDS**

**SAND HILL-MT. OLIVE WATER SYSTEM
IMPROVEMENTS FUND 181-3853**

This fund accounted for the construction two new water wells. Funding was provided by federal grants from the United States Department of Housing and Urban Development which were passed through the Louisiana Division of Administration.

**SAND HILL-MT. OLIVE WATER SYSTEM
IMPROVEMENTS FUND 181-4848**

This fund accounted for an upgrade of the water system. Funding was provided by federal grants from the United States Department of Housing and Urban Development which were passed through the Louisiana Division of Administration.

FIRE IMPROVEMENTS FUND 101-6029

Funding was provided by federal grants from the United States Department of Housing and Urban Development which were passed through the Louisiana Division of Administration.

BIENVILLE PARISH POLICE JURY

Amelia, Louisiana
Independent Auditor's Report,
December 31, 1996

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, 1996, 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 are 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 and OMB Circular A-128, I have also issued reports dated May 19, 1997, on the Bienville Parish Police Jury's schedule of Federal financial assistance: compliance with laws, regulations, contracts, and grants; and my consideration of the agency's internal control structure.



West Monroe, Louisiana
May 19, 1997

BREVELD PARK POLICE JURY
Acadia, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Certified Balance Sheet, December 31, 1996

| | COMMERCIAL FINANCING | | | GENERAL FUNDS | | TOTAL ASSETS/ LIABILITIES (IN \$) |
|--|----------------------|-----------------------------|--------------------------|----------------------------|-------------------------------------|---|
| | GENERAL FUND | SPECIAL REVENUE FUNDS | FINANCIAL INSTRUMENTS | GENERAL FUNDS ASSETS | GENERAL LONG TERM LIABILITIES | |
| ASSETS AND OTHER DEBITS | | | | | | |
| Cash and cash equivalents | \$600,000 | \$1,700,000 | \$200 | | | \$2,300,200 |
| Receivables | 180,200 | 1,100,100 | | | | 1,280,300 |
| Due from other funds | 2,000 | | | | | 2,000 |
| Due from other agencies | 6,677 | | | | | 6,677 |
| Land, buildings, and equipment | | | | \$0,100,000 | | 0,100,000 |
| Amount to be provided for retirement of general long-term obligations | | | | | \$100,000 | 100,000 |
| TOTAL ASSETS AND OTHER DEBITS | \$1,769,877 | \$2,800,100 | \$200 | \$0,100,000 | \$100,000 | \$4,670,277 |
| LIABILITIES AND FUND EQUITY | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | \$0,400 | \$113,000 | | | | \$113,400 |
| Due to other funds | | | \$200 | | | 200 |
| Due to other agencies | 70 | | | | | 70 |
| Deferred amounts | | \$1,800 | | | | \$1,800 |
| Compensated absences payable | | | | | \$70,840 | \$70,840 |
| Leave purchase payable | | | | | 70,840 | 70,840 |
| Contributions of individuals | | | | | 40,000 | 40,000 |
| Total Liabilities | \$1,470 | \$114,800 | \$200 | \$0,000 | \$181,680 | \$308,250 |
| Fund Equity: | | | | | | |
| Investment in general fund assets | | | | \$0,100,000 | | 0,100,000 |
| Fund balances: | | | | | | |
| Unreserved - designated for Money retirement | | \$0,000 | | | | \$0,000 |
| Unreserved - undesignated | 1,364,407 | 2,685,301 | | | | 4,049,708 |
| Total Fund Equity | 1,364,407 | 2,685,301 | \$0,000 | 0,100,000 | \$0,000 | \$4,149,708 |
| TOTAL LIABILITIES AND FUND EQUITY | \$1,769,877 | \$2,800,100 | \$200 | \$0,100,000 | \$181,680 | \$4,670,277 |

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH POLICE JURY

Archie, Louisiana

**Independent Auditor's Report on Internal
Control Structure Used in Administering
Federal Financial Assistance Programs,
December 31, 1996**

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1996, the Bienville Parish Police Jury expended \$5 per cent of its total federal financial assistance under its major federal financial assistance programs.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to the police jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of the Bienville Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



Wood Branch, Louisiana

May 19, 1997



**Independent Auditor's Report on Internal Control
Structure Used in Administering Federal
Financial Assistance Programs**

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

I have audited the primary government financial statements of the Bienville Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated May 19, 1997. I have also audited the compliance of the Bienville Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued my report thereon dated May 19, 1997.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-133, *Audit of State and Local Governments*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether the Bienville Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the year ended December 31, 1996, I considered the internal control structure of the Bienville Parish Police Jury in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements of the Bienville Parish Police Jury and on the compliance of the Bienville Parish Police Jury with requirements applicable to its major programs, and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the primary government financial statements in a separate report dated May 19, 1997.

The management of the Bienville Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal

VERNON R. COON
COMPTROLLER GENERAL
OFFICE OF THE COMPTROLLER
GENERAL
1000 P.O. BOX 1000
MONROE, LOUISIANA 70133
PHONE (504) 235-1000
FAX (504) 235-1000

100 PROFESSIONAL BLDG.
SUITE 2000
MONROE, LOUISIANA
PHONE (504) 235-1000
FAX (504) 235-1000

BIENVILLE PARISH POLICE JURY

Arracka, Louisiana

Independent Auditor's Report on

Internal Control Structure,

December 31, 1996

to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the primary government 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 structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Bienville Parish Police Jury, management of the police jury, and interested state and federal grant agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

May 18, 1997

2498

**OFFICIAL
FULL COPY**

DO NOT SEND OUT

When necessary
tear out the
copy and PLACE
BACK IN FILE

MONVILLE PARISH POLICE JURY
Acadia, Louisiana

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1996
With Supplemental Information Schedules**

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

Release Date: 1/13/97



IBENVILLE PARISH POLICE JURY
Acadia, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1996
With Supplemental Information Schedules

C O N T E N T S

| | Statement | Page No. |
|--|-----------|----------|
| Independent Auditor's Report | | 4 |
| Primary Government Financial Statements: | | |
| Governmental Fund Type: | | |
| Combined Balance Sheet - All Fund Types and Account Groups | A | 7 |
| Combined Statement of Revenues, Expenditures, and Changes in Fund Balances | B | 8 |
| Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (COASIP Funds) and Actual - General and Special Revenue Funds | C | 10 |
| Notes to the Financial Statements | | 12 |
| Supplemental Information Schedules: | | |
| Special Revenue Funds: | | |
| Combining Balance Sheet | 1 | 30 |
| Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances | 2 | 31 |

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

| | Schedule | Page No. |
|---|-----------------|-----------------|
| Supplemental Information Schedules (Cont'd.) | | |
| Capital Projects Funds | | |
| Combining Balance Sheet | 3 | 33 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances | 4 | 34 |
| Schedule of Compensation Paid Police Jurors | 5 | 36 |
| Independent Auditor's Reports Required by Government Auditing Standards; OMB Circular A-118, Audit of State and Local Governments; and the Single Audit Act of 1994: | | |
| Report on Supplementary Schedule of Federal Financial Assistance | | 38 |
| Schedule of Federal Financial Assistance | 6 | 39 |
| Report on Compliance With Laws, Regulations, Contracts, and Grants | | 40 |
| Report on Compliance With Specific Requirements Applicable to Major Federal Financial Assistance Programs | | 42 |
| Report on Compliance With General Requirements Applicable to Federal Financial Assistance Programs | | 44 |
| Report on Compliance With Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions | | 46 |

MEMPHIS FEDERAL POLICE CITY
Memphis, Louisiana

Monthly Federal Financial Assistance
for the Year Ended December 31, 1999

| FEDERAL AGENCY/ FUNDING SOURCE | FY99 2000000 | Fiscal Year 00-00-0000 | COMMENTS | | COMMENTS | |
|--|-----------------|--|-----------------|-------------------|-------------------|----------------|
| | | | 00-00-0000 | 00-00-0000 | 00-00-0000 | 00-00-0000 |
| UNITED STATES DEPARTMENT OF AGRICULTURE | | | | | | |
| Food through Louisiana Department of Social Services | 8,411 * | 12-01-00 | 8,411,495* | 82,758,078 | 8770,488.4 | |
| Food Stamp | 8,411 | 12-01-00 | 2,441 | 28,328 | 2,382 | |
| Main Administration Matching Grants for Food Stamp Program | | | 273,823 | 2,880,328 | 273,823 | |
| Total United States Department of Agriculture | | | | | | |
| UNITED STATES DEPARTMENT OF TRANSPORTATION | | | | | | |
| Food through Louisiana Department of Transportation and Development - Public Transportation for Publicized Areas | 28,800 | 01-07-0000 01-07-0000 01-09-0000 | 28,800 | 28,800 | 28,800 | 28,800 |
| UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | | | |
| Food through Lower Income Housing Assistance Program | 14,128 | 50A | 61,000 | 29,882 | 29,882 | 61,000 |
| Food through Office of the Economic Director of Administration - Community Development Block Grant | 14,128 * | 01-00-0000 | 25,700 | 279,200 | 279,200 | 259,000 |
| City Improvement Study | | | | | | |
| Total United States Department of Housing and Urban Development | | | | | | |
| Total Federal Financial Assistance | | | 1794,123 | 24,204,200 | 21,073,072 | 273,240 |

* Major federal financial assistance program
† Food stamp program in fiscal



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, 1996, 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: Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-118, *Audit of State and Local Governments*. Those standards and OMB Circular A-118 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.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and officers 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, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

VERNANT & COON
CHARTERED ACCOUNTANTS
1000 PINE BLVD
MONROE, LOUISIANA 70132
PHONE (504) 281-1111
FAX (504) 281-1112

VERNANT & COON, INC.
1000 PINE BLVD
MONROE, LOUISIANA 70132
PHONE (504) 281-1111
FAX (504) 281-1112

BIENVILLE PARISH POLICE JURY

Archie, Louisiana

Notes to the Financial Statements (Continued)**10. LITIGATION AND CLAIMS**

At December 31, 1996, the police jury is involved in several lawsuits, the resolution of which would not materially affect the financial position of the police jury.

11. 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, 1996, follows:

| | |
|------------------------------|--------------------|
| Balance at January 1, 1996 | \$687,489 |
| Received | 2,830,000 |
| Issued | <u>(2,738,869)</u> |
| Balance at December 31, 1996 | <u>\$778,620</u> |

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**



**Independent Auditor's Report
on the Internal Control Structure**

BIENVILLE PARISH POLICE JURY
Avoyelles, Louisiana

I have audited the primary government financial statements of the Bienville Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated May 19, 1997.

I conducted my audit in accordance with generally accepted auditing standards; Government auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

The management of the Bienville Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the primary government financial statements of the Bienville Parish Police Jury for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order

VERNON R. COON
AUDITOR GENERAL OF LOUISIANA
PUBLIC ACCOUNTANTS
SUITE 1000
1000 PINE BLVD
MONROE, LA 70502
504-336-1111
FAX 504-336-1112

THE STATEMENT OF WORK
BIENVILLE PARISH
LA 70502
PROJECT NUMBER 001
BILL FROM LA 000000
1-000000-0000
PA 000000 0000



**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Nonmajor
Federal Financial Assistance Program Transactions**

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

I have audited the primary government financial statements of the Bienville Parish Police Jury as of December 31, 1986 and for the year then ended, and have issued my report thereon dated May 19, 1987.

In connection with my audit of the primary government financial statements of the Bienville Parish Police Jury and with my consideration of the Bienville Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audit of State and Local Governments*, I selected certain transactions applicable to the police jury's nonmajor federal financial assistance program for the year ended December 31, 1986. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and special requirements that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Bienville Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Bienville Parish Police Jury had not complied, in all material respects, with these requirements.

This report is intended for the information of the Bienville Parish Police Jury, management of the police jury, and interested state and federal grantee agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

West Monroe, Louisiana
May 19, 1987

VERMONT COUNCIL ON
GOVERNMENTAL ACCOUNTABILITY
100 STATE STREET
MONTPELIER, VERMONT 05602
PHONE 248-3111
FAX 248-3112

VERMONT COUNCIL ON
GOVERNMENTAL ACCOUNTABILITY
100 STATE STREET
MONTPELIER, VERMONT 05602
PHONE 248-3111
FAX 248-3112

BIENVILLE PARISH POLICE JURY
Acadia, Louisiana
Independent Auditor's Report on
Compliance With General Requirements
Applicable to Federal Programs,
December 31, 1996

This report is intended for the information of the Bienville Parish Police Jury, management of the police jury, and interested state and Federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
May 29, 1997



**Independent Auditor's Report on Compliance
With General Requirements Applicable to
Federal Financial Assistance Programs**

BIENVILLE PARISH POLICE JURY

Acadia, Louisiana

I have audited the primary government financial statements of the Bienville Parish Police Jury as of December 31, 1998, and for the year then ended, and have issued my report thereon dated May 19, 1999.

I have applied procedures to test the Bienville Parish Police Jury's compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1998:

- Political activity
- Civil rights
- Cash management
- Federal financial reporting
- Allowable costs/cost principles
- Administrative requirements
- Claims for advances and reimbursements
- Amounts claimed or used for matching

My procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Bienville Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the Bienville Parish Police Jury, had not complied, in all material respects, with these requirements.

110 PROFESSIONAL BLDG.
NEW ORLEANS,
LOUISIANA 70112
PHONE 504.582.2121
FAX 504.582.2122
1 AMBASSADOR
FAX 504.582.4500

BIENVILLE PARISH POLICE JURY

Arcaha, Louisiana

Independent Auditor's Report on Compliance

With Specific Requirements Applicable

To Major Programs,

December 31, 1996

This report is intended for the information of the Bienville Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

May 19, 1997



**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Major
Federal Financial Assistance Programs**

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

I have audited the primary government financial statements of the Bienville Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated May 19, 1997.

I have also audited the Bienville Parish Police Jury's compliance with the requirements governing types of services allowed/allowed, reporting, and special requirements governing security over food stamps and record keeping that are applicable to its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996. The management of the Bienville Parish Police Jury is responsible for the Bienville Parish Police Jury's compliance with these requirements. My responsibility is to express an opinion on compliance with these requirements based on my audit.

I conducted my audit of compliance with these requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Standards of State and Local Governments*. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Bienville Parish Police Jury's compliance with these requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the Bienville Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed/allowed, reporting, and special requirements governing security over food stamps and record keeping that are applicable to its major federal financial assistance programs for the year ended December 31, 1996.

VERMONT AUDITOR
OFFICE OF THE AUDITOR
PUBLIC ACCOUNTANTS
STATE OF VERMONT
CORNER STATE HOUSE
MONTPELIER, VERMONT
PHONE 802-241-2211
TELETYPE 802-241-2212
FACSIMILE 802-241-2213
WWW.VTSTATEAUDITOR.COM

110 STATE STREET, SUITE 200
MONTPELIER, VERMONT 05602
PHONE 802-241-2211
TELETYPE 802-241-2212
FACSIMILE 802-241-2213
WWW.VTSTATEAUDITOR.COM

CONTENTS (CONTD.)

| | Page No. |
|--|----------|
| Independent Auditor's Reports Required by Government Auditing Standards; OMB Circular A-128, <i>Audits of State and Local Governments</i>; and the Single Audit Act of 1984 (Cont'd.) | |
| Report on Internal Control Structure | 47 |
| Report on Internal Control Structure Used in Administering Federal Financial Assistance Programs | 49 |

BITTVILLE PARISH POLICE JURY

Archie, Louisiana

Notes to the Financial Statements (Continued)

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 27 per cent of the police jury's fixed assets are valued at estimated cost, based on the actual historical cost of like items. Approximately 63 per cent of the library's fixed assets are valued at actual cost while the remaining 37 per cent (books and periodicals) are valued using a moving average basis. Approximately 79 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 susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available"

BIENVILLE PARISH POLICE JURY
 Acadia, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances, 1996

| | GENERAL FUND | SPECIAL REVENUE FUNDS | CAPITAL PROJECTS FUNDS | TOTAL DEMOGRAPHIC (09/5) |
|--|-----------------|-----------------------------|------------------------------|--------------------------------|
| EXPENDITURES (Cont'd): | | | | |
| Current (Cont'd): | | | | |
| Culture and recreation | 5780 | \$559,910 | | \$565,690 |
| Economic development and assistance | 31,941 | | | 31,941 |
| Debt service | 60 | 24,798 | | 24,798 |
| Capital outlay | 60,480 | 273,031 | \$879,300 | 912,811 |
| Total expenditures | 947,671 | 3,876,909 | 579,300 | 5,403,879 |
| EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES | 529,988 | (51,856) | NONE | 478,132 |
| OTHER FINANCING SOURCES (Uses) | | | | |
| Sale of fixed assets | 60,000 | 6,973 | | 66,973 |
| Increase in capital leases | | 41,676 | | 41,676 |
| Operating transfers in | | 955,342 | | 955,342 |
| Operating transfers out | (311,000) | (645,342) | | (956,342) |
| Total other financing sources (uses) | (251,000) | 368,649 | NONE | 117,649 |
| EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | 277,988 | 366,793 | NONE | 644,781 |
| FUND BALANCES AT BEGINNING OF YEAR | 1,386,444 | 2,451,748 | NONE | 3,838,192 |
| FUND BALANCES AT END OF YEAR | \$1,664,432 | \$2,818,541 | NONE | \$4,482,973 |

(Concluded)

The accompanying notes are an integral part of this statement.

NEWORLEANS POLICE DEPT
 Acme, Louisiana
**GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL FUNDIBLE FUNDS**
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (GAAP Basis and Actual, 1996)

| | GENERAL FUNDS | | | SPECIAL REPORT FUNDS | | |
|---|------------------|------------------|-------------------------------------|----------------------|------------------|--------------------------------------|
| | BUDGET | ACTUAL | BALANCE FAVORABLE UNFAVORABLE | BUDGET | ACTUAL | VARIANCE FAVORABLE UNFAVORABLE |
| EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES | <u>346,000</u> | <u>310,590</u> | <u>35,410</u> | <u>207,000</u> | <u>201,876</u> | <u>5,124</u> |
| OTHER FINANCING RESOURCES (used) | | | | | | |
| Sale of fixed assets | | 60,000 | 60,000 | 5,000 | 4,000 | 1,000 |
| Increase in capital assets | | | | 41,000 | 41,000 | |
| Operating transfers in | | | | 945,000 | 938,740 | 6,260 |
| Operating transfers out | <u>(763,500)</u> | <u>(110,000)</u> | <u>653,500</u> | <u>(580,000)</u> | <u>(643,340)</u> | <u>83,340</u> |
| Total other financing resources (used) | <u>(763,500)</u> | <u>(150,000)</u> | <u>613,500</u> | <u>465,000</u> | <u>389,400</u> | <u>75,600</u> |
| EXCESS (Deficiency) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES | <u>182,500</u> | <u>260,590</u> | <u>22,010</u> | <u>112,000</u> | <u>308,476</u> | <u>196,476</u> |
| FUND BALANCES AT BEGINNING OF YEAR | <u>60,000</u> | <u>1,366,446</u> | <u>1,306,446</u> | <u>458,150</u> | <u>2,431,748</u> | <u>1,973,598</u> |
| FUND BALANCES (Deficit) AT END OF YEAR | <u>342,500</u> | <u>2,627,036</u> | <u>2,284,536</u> | <u>570,150</u> | <u>2,740,224</u> | <u>2,170,074</u> |

Conclusion:

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, 1996

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, 2000.

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 all various taxes, fees 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

BIENVILLE PARISH POLICE JURY

Acadia, 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.
- 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 |
| Custer 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 |

BIENVILLE PARISH POLICE JURY
Acadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1996

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 parishwide 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 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 parishwide 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 of the 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.

BIENVILLE PARISH POLICE JURY
Arvidin, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1996

| | GENERAL FUNDS | SPECIAL FUNDS | CAPITAL PROJECTS FUNDS | TOTAL (MEMORANDUM ONLY) |
|---|------------------|------------------|------------------------------|-------------------------------|
| REVENUES | | | | |
| Taxes: | | | | |
| Ad valorem | \$588,857 | \$1,118,908 | | \$1,627,265 |
| Sales and use | | 1,222,537 | | 1,222,537 |
| Other taxes, penalties, and interest | 11,167 | | | 11,167 |
| Licenses and permits | 44,089 | | | 44,089 |
| Intergovernmental revenues: | | | | |
| Federal funds - federal grants | 127,326 | 238,230 | \$579,300 | 944,286 |
| State funds: | | | | |
| Parish transportation funds | | 313,045 | | 313,045 |
| State revenue sharing (net) | 49,368 | 80,038 | | 129,406 |
| Severance taxes | 689,164 | 500,080 | | 1,189,164 |
| Other | 58,386 | | | 58,386 |
| Local funds - local grants | 3,797 | | | 3,797 |
| Fees, charges, and commissions for services | 6,345 | 259,360 | | 265,348 |
| Use of money and property | 90,142 | 92,893 | | 142,985 |
| Other revenues | | 135 | | 135 |
| Total revenues | <u>1,477,651</u> | <u>3,825,049</u> | <u>379,300</u> | <u>3,882,000</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative | 100,289 | | | 100,289 |
| Judicial | 72,081 | 17,403 | | 89,528 |
| Elections | 46,017 | | | 46,017 |
| Finance and administrative | 131,964 | | | 131,964 |
| Other general government | 298,923 | 92,998 | | 311,874 |
| Public safety | 88,982 | 24,173 | | 110,135 |
| Public works | | 2,688,978 | | 2,688,978 |
| Health and welfare | 199,324 | 238,704 | | 367,928 |

(Continued)

BIENVILLE PARISH POLICE JURY

Arnaud, Louisiana

Notes to the Financial Statements (Continued)

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.

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 25 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, 1996, employees had accumulated and vested \$29,648 of employee leave benefits, computed in accordance with GASB Codification Section C60. 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 (note/ies) 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

Archie, 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 fund 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, rental housing for very low income families, public library operation, recreation facilities, etc.

Capital Projects Funds

These funds are used to account for financial resources to be used for the acquisition and construction of major capital facilities, improvements, and major repairs.

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

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 47:1903 requires that the tax roll be filed on or before November 13 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.

BIDENVILLE PARISH POLICE JURY
Arnaud, Louisiana
Notes to the Financial Statements (Continued)

organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1996, the police jury has cash and cash equivalents (bank balances) totaling \$2,698,293, as follows:

| | |
|-----------------|--------------------|
| Demand deposits | \$844,714 |
| Money cash | 250 |
| Time deposits | <u>1,853,329</u> |
| Total | <u>\$2,698,293</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, 1996, are secured as follows:

| | |
|---------------------------------------|---------------------|
| Bank balances | <u>\$7,790,748</u> |
| Federal deposit insurance | 586,125 |
| Pledged securities (uncollateralized) | <u>3,244,095</u> |
| Total | <u>\$11,620,968</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 C20.106. However, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 90 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.

BIENVILLE PARISH POLICE JURY

Atchoula, Louisiana

Notes to the Financial Statements (Continued)

| <u>Component Unit</u> | <u>Fiscal Year-End</u> | <u>Criteria Used</u> |
|--|----------------------------|--------------------------|
| Mit Creek Recreation and Water Conservation District | December 31 | 1 and 3 |
| Kapler 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.

These primary government (police jury) 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, 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.

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

Other Financing Sources Used

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

K. 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 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.

For the year ended December 31, 1990, 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.