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BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1999
With Supplemental Information Schedules

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

Release Date APR 12 2000

VERNON R
COON

CERTIFIED PUBLIC ACCOUNTANT

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

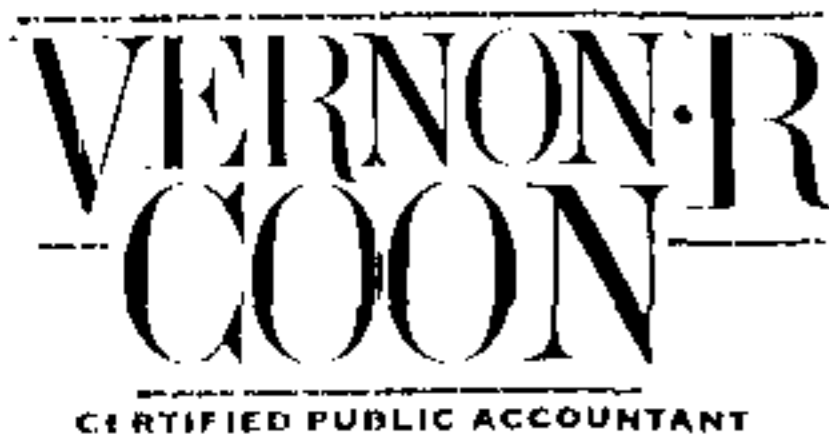
Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1999
With Supplemental Information Schedules

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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, 1999, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the 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 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, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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GOVERNMENTAL
ACCOUNTING, AUDITING
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116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

BIENVILLE PARISH POLICE JURY

Arcadia, Louisiana

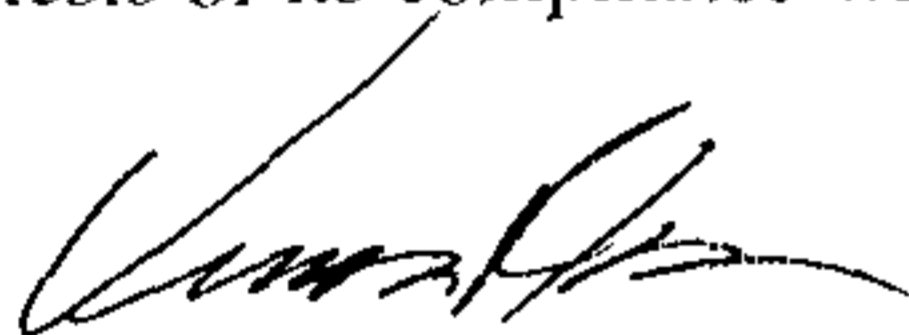
Independent Auditor's Report,

December 31, 1999

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, 1999, 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, *Audits 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. 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 February 2, 2000, 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

February 2, 2000

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

Statement A

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1999

	..GOVERNMENTAL FUND TYPE..			..ACCOUNT GROUPS..		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
ASSETS AND OTHER DEBITS						
Cash and cash equivalents	\$1,836,701	\$2,261,017	\$26			\$4,097,744
Receivables	768,664	1,266,676	30,803			2,066,143
Due from other funds	27,978					27,978
Due from other agencies	723					723
Prepaid charges		3,089				3,089
Land, buildings, and equipment				\$12,108,061		12,108,061
Amount to be provided for retirement of general long-term obligations					\$99,222	99,222
TOTAL ASSETS AND OTHER DEBITS	<u>\$2,634,066</u>	<u>\$3,530,782</u>	<u>\$30,829</u>	<u>12,108,061</u>	<u>\$99,222</u>	<u>\$18,402,960</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$37,172	\$150,644	\$2,825			\$190,641
Due to other funds			27,978			27,978
Deferred revenue		66,695				66,695
Due to other agencies	44,559					44,559
Compensated absences payable					\$43,018	43,018
Lease purchase payable					56,204	56,204
Total Liabilities	<u>81,731</u>	<u>217,339</u>	<u>30,803</u>	<u>NONE</u>	<u>99,222</u>	<u>429,095</u>
Fund Equity:						
Investment in general fixed assets				12,108,061		12,108,061
Fund balances -						
Unreserved - undesignated	<u>2,552,335</u>	<u>3,313,443</u>	<u>26</u>			<u>5,865,804</u>
Total Fund Equity	<u>2,552,335</u>	<u>3,313,443</u>	<u>26</u>	<u>12,108,061</u>	<u>NONE</u>	<u>17,973,865</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,634,066</u>	<u>\$3,530,782</u>	<u>\$30,829</u>	<u>\$12,108,061</u>	<u>\$99,222</u>	<u>\$18,402,960</u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
REVENUES				
Taxes:				
Ad valorem	\$527,654	\$1,162,113		\$1,689,767
Sales and use		1,267,612		1,267,612
Other taxes, penalties, and interest	14,386			14,386
Licenses and permits	51,066			51,066
Intergovernmental revenues:				
Federal funds - federal grants	146,727	250,683	\$84,449	481,859
State funds:				
Parish transportation funds		301,807		301,807
State revenue sharing (net)	36,577	68,252		104,829
Severance taxes	766,254	750,000		1,516,254
Economic development	525,081			525,081
Rural development	122,127			122,127
Fire insurance rebate	30,992			30,992
Other	10,028	17,046		27,074
Fees, charges, and commissions for services	8,074	292,512		300,586
Fines and forfeitures		6,940		6,940
Use of money and property	66,866	343,458		410,324
Other revenues	6,404	24,404		30,808
Total revenues	<u>2,312,236</u>	<u>4,484,827</u>	<u>84,449</u>	<u>6,881,512</u>
EXPENDITURES				
Current:				
General government:				
Legislative	176,286			176,286
Judicial	49,360	22,627		71,987
Elections	31,348			31,348
Finance and administrative	197,371			197,371
Other general government	205,471	81,336		286,807
Public safety	156,402	35,492		191,894
Public works		3,256,348		3,256,348
Health and welfare	228,070	327,508		555,578

Continued)

BIENVILLE PARISH POLICE JURY
 Arcadia, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances, 1998

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
EXPENDITURES (Contd.):				
Current (Contd.):				
Culture and recreation	\$59,674	\$649,508		\$709,182
Economic development and assistance	635,517			635,517
Debt service		53,373		53,373
Capital outlay		318,208	\$84,479	402,687
Total expenditures	<u>1,739,499</u>	<u>4,744,400</u>	<u>84,479</u>	<u>6,568,378</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>572,737</u>	<u>(259,573)</u>	<u>(30)</u>	<u>313,134</u>
OTHER FINANCING SOURCES (Uses)				
Sale of fixed assets		2,634		2,634
Operating transfers in		1,086,019		1,086,019
Operating transfers out	(199,000)	(887,019)		(1,086,019)
Total other financing sources (uses)	<u>(199,000)</u>	<u>201,634</u>	<u>NONE</u>	<u>2,634</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	373,737	(57,939)	(30)	315,768
FUND BALANCES AT BEGINNING OF YEAR	<u>2,178,598</u>	<u>3,371,382</u>	<u>56</u>	<u>5,550,036</u>
FUND BALANCES AT END OF YEAR	<u>\$2,552,335</u>	<u>\$3,313,443</u>	<u>\$26</u>	<u>\$5,865,804</u>

(Concluded)

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE -
GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Budget (GAAP) Basis and Actual
For the Year Ended December 31, 1999

GENERAL FUND.....		SPECIAL REVENUE FUNDS.....		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem	\$541,000	\$527,654	(\$13,346)	\$1,188,080	\$1,162,113	(\$25,967)
Sales and use				1,500,500	1,267,612	(232,888)
Other taxes, penalties, & interest	15,000	14,386	(614)			
Licenses and permits	52,000	51,066	(934)			
Intergovernmental revenues:						
Federal funds - federal grants	136,000	146,727	10,727	254,300	250,683	(3,617)
State funds:						
Parish transportation funds				300,000	301,807	1,807
State revenue sharing (net)	38,000	36,577	(1,423)	68,500	68,252	(248)
Severance taxes	730,000	766,254	36,254	750,000	750,000	
Other	710,000	688,228	(21,772)	12,240	17,046	4,806
Fees, charges, and commissions for services	7,200	8,074	874	290,900	292,512	1,612
Fines and forfeitures				4,500	6,940	2,440
Use of money and property	62,000	66,866	4,866	312,000	343,458	31,458
Other revenues		6,404	6,404	24,100	24,404	304
Total revenues	<u>2,291,200</u>	<u>2,312,236</u>	<u>21,036</u>	<u>4,705,120</u>	<u>4,484,827</u>	<u>(220,293)</u>
EXPENDITURES						
Current:						
General government:						
Legislative	177,172	176,286	886			
Judicial	73,790	49,360	24,430	23,000	22,627	373
Elections	42,479	31,348	11,131			
Finance and administrative	202,403	197,371	5,032			
Other general government	219,391	205,471	13,920	12,828	81,336	(68,508)
Public safety	173,827	156,402	17,425	43,655	35,492	8,163
Public works				3,176,310	3,256,348	(80,038)
Health and welfare	190,496	228,070	(37,574)	324,967	327,508	(2,541)
Culture and recreation	27,500	59,674	(32,174)	659,832	649,508	10,324
Economic development and assistance	647,118	635,517	11,601			
Debt service				56,300	53,373	2,927
Capital outlay				323,660	318,208	5,452
Total expenditures	<u>1,754,176</u>	<u>1,739,499</u>	<u>14,677</u>	<u>4,620,552</u>	<u>4,744,400</u>	<u>(123,848)</u>

(Continued)

BIENVILLE PARISH POLICE JURY
 Arcadia, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL REVENUE FUNDS
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (GAAP) Basis and Actual, 1999

GENERAL FUND.....		SPECIAL REVENUE FUNDS.....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$537,024</u>	<u>\$572,737</u>	<u>\$35,713</u>	<u>\$84,568</u>	<u>(\$259,573)</u>	<u>(\$344,141)</u>
OTHER FINANCING SOURCES (Uses)						
Sale of fixed assets					2,634	2,634
Operating transfers in				1,059,000	1,086,019	27,019
Operating transfers out	<u>(199,000)</u>	<u>(199,000)</u>		<u>(1,095,000)</u>	<u>(887,019)</u>	<u>207,981</u>
Total other financing sources (uses)	<u>(199,000)</u>	<u>(199,000)</u>		<u>(36,000)</u>	<u>201,634</u>	<u>237,634</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>338,024</u>	<u>373,737</u>	<u>35,713</u>	<u>48,568</u>	<u>(57,939)</u>	<u>(106,507)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>NONE</u>	<u>2,178,598</u>	<u>2,178,598</u>	<u>NONE</u>	<u>3,371,382</u>	<u>3,371,382</u>
FUND BALANCES AT END OF YEAR	<u>\$338,024</u>	<u>\$2,552,335</u>	<u>\$2,214,311</u>	<u>\$48,568</u>	<u>\$3,313,443</u>	<u>\$3,264,875</u>

(Concluded)

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, 1999

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, 2004.

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 those are the power to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

A. REPORTING ENTITY

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

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

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

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
Castor Area Recreation District	December 31	1 and 3
Shady Grove Recreation District	December 31	1 and 3
Shiloh Community Waterworks District	June 30	1 and 3
Mill Creek Recreation and Water Conservation District	December 31	1 and 3
Kepler Creek Recreation and Water Conservation District	December 31	1 and 3

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

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

The primary government financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the Bienville Parish Library, Communications District, Industrial District No. 2, Recreation District No. 1, and Hospital District No. 2.

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.*

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

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

to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of only governmental funds. The governmental funds used by the police jury are described as follows:

General Fund

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

Special Revenue Funds

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

Capital Projects Funds

The capital projects fund accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

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 86 per cent of the police jury's fixed assets are valued at actual cost while the remaining are estimated based on the actual historical cost of like items. Approximately 66 per cent of the library's fixed assets are valued at actual cost while the remaining 34 per cent (books and periodicals) are valued using a moving-average basis. Approximately 75 per cent of the recreation district's fixed assets are valued at

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

estimated cost, based on the actual historical cost of like items with the remaining valued at actual cost. All assets of the hospital district are recorded at actual cost. 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 immovable and of value only to the police jury, library, and recreation district.

Long-term obligations, such as lease purchases 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" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

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

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

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.

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.

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

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, 1999, 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, 1999, the police jury has cash and cash equivalents (book balances) totaling \$4,097,744 as follows:

Demand deposits	\$712,494
Petty cash	250
Time deposits	<u>3,385,000</u>
Total	<u><u>\$4,097,744</u></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, 1999, are as follows:

Bank Balances	<u><u>\$4,140,393</u></u>
Federal deposit insurance	\$963,173
Pledged securities (uncollateralized)	<u>5,853,297</u>
Total	<u><u>\$6,816,470</u></u>

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

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 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.

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, 1999, employees had accumulated and vested \$43,018 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. RISK MANAGEMENT

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

I. TOTAL COLUMNS ON COMBINED STATEMENTS

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

2. LEVIED TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish wide taxes:			
General	4.00	4.62	Indefinite
Road Maintenance	5.82	5.47	2005
Library	3.96	3.56	2003
District taxes - Recreation District No. 1	3.29	3.23	2007

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 1999 assessed valuation (amounts expressed in thousands):

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

	1999 Assessed Valuation	Per cent of Total Assessed Valuation
Bear Creek Storage	\$18,394	14.42 %
Entergy Louisiana, Inc.	4,182	3.28 %
Duke Energy Field Services	1,871	1.47 %
Atlanta Gas Light Company	2,360	1.85 %
Bellsouth Telecommunications	1,433	1.12 %
Aquila Energy Marketing	1,433	1.12 %
Alabama Gas Corporation	1,466	1.15 %
AT&T Communications	1,489	1.17 %
Chevron USA, Inc.	919	0.72 %
Centurytel of Ringgold, Inc.	739	0.58 %
Total	<u>\$34,286</u>	<u>26.90 %</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 1999:

	General Fund	Special Revenue Funds	Capital Projects Fund	Total
Taxes:				
Ad valorem	\$513,409	\$1,130,721		\$1,644,130
Sales		51,145		51,145
Grants:				
Federal	44,559		\$30,803	75,362
State	206,533	69,889		276,422
Other	4,163	14,921		19,084
Total	<u>\$768,664</u>	<u>\$1,266,676</u>	<u>\$30,803</u>	<u>\$2,066,143</u>

BIENVILLE PARISH POLICE JURY
 Arcadia, 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, 1999:

	Balance January 1,	Additions	Deletions	Balance December 31
Police Jury:				
Land	\$487,300			\$487,300
Buildings	2,493,231			2,493,231
Equipment and furniture	2,059,078	\$166,278	(\$77,450)	2,147,906
Total police jury	<u>5,039,609</u>	<u>166,278</u>	<u>(77,450)</u>	<u>5,128,437</u>
Library:				
Land	27,808			27,808
Buildings	734,446	20,563	(6,292)	748,717
Equipment and furniture	453,602			453,602
Books and reference materials	646,791	52,741	(24,742)	674,790
Total library	<u>1,862,647</u>	<u>73,304</u>	<u>(31,034)</u>	<u>1,904,917</u>
Recreation District No. 1:				
Land	725,000			725,000
Buildings	88,805	28,525		117,330
Improvements other than buildings	62,982			62,982
Machinery and equipment	235,072	20,780	(83,773)	172,079
Total recreation district	<u>1,111,859</u>	<u>49,305</u>	<u>(83,773)</u>	<u>1,077,391</u>
Hospital District No. 2:				
Land	15,054			15,054
Buildings	2,625,762			2,625,762
Machinery and equipment	1,327,179	29,321		1,356,500
Total hospital district	<u>3,967,995</u>	<u>29,321</u>	<u>NONE</u>	<u>3,997,316</u>
Total	<u>\$11,982,110</u>	<u>\$318,208</u>	<u>(\$192,257)</u>	<u>\$12,108,061</u>

5. PENSION PLAN

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

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

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, 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 3 per cent of final-average salary for each 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 Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

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 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Bienville Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on 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, 1999, 1998, and 1997, were \$62,028, \$63,659, and \$73,360, 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, 1999, one capital lease was in effect for a motorgrader. Lease obligations are retired from the Road Fund. The lease had an original recorded amount of \$102,072. 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, 1999:

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

<u>Year</u>	
2000	\$28,766
2001	28,766
2002	<u>2,398</u>
Total minimum lease payments	59,930
Less amount representing interest	<u>(3,726)</u>
Present value of net minimum lease payments	<u>\$56,204</u>

7. CHANGES IN LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions for the year ended December 31, 1999:

	<u>Capital Lease</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations at January 1, 1999	\$103,545	\$41,653	\$145,198
Adjustments		1,177	1,177
Additions		36,786	36,786
Deductions	<u>(47,341)</u>	<u>(36,598)</u>	<u>(83,939)</u>
Long-term obligations at December 31, 1999	<u>\$56,204</u>	<u>\$43,018</u>	<u>\$99,222</u>

8. DUE FROM/TO OTHER FUNDS

Individual fund amounts due to/from other funds at December 31, 1999, are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$27,978	
Community Development Block Grant		\$27,978
Total	<u>\$27,978</u>	<u>\$27,978</u>

9. LITIGATION AND CLAIMS

At December 31, 1999, the police jury is involved in several lawsuits, the resolution of which would not materially affect the financial position of the police jury.

SUPPLEMENTAL INFORMATION SCHEDULES

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1999

SPECIAL REVENUE FUNDS

ROAD MAINTENANCE FUND

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

ROAD REHABILITATION FUND

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

SOLID WASTE DISPOSAL FUND

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

COMMUNICATIONS DISTRICT FUND

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

DISTRICT COURT EXPENSE FUND

The District Court Expense Fund accounts for the payments 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.

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, fines, 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 youths 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.

HOSPITAL SERVICE DISTRICT No. 2

The Hospital Service District No. 2 Fund accounts for activity of the district. The district contracts with various health care providers to serve the medical needs of the citizens of Bienville Parish.

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1999

	ROAD MAINT.	ROAD REHAB.	SOLID WASTE DISPOSAL	COMMUNI-CATIONS DISTRICT	DISTRICT COURT EXPENSE	SECTION 8 HOUSING	RECYCLING PROGRAM	PUBLIC LIBRARY	RECREATION DISTRICT NO. 1	INDUSTRIAL DISTRICT NO. 2	HOSPITAL SERVICE DISTRICT NO. 2	TOTAL
ASSETS												
Cash and cash equivalents	\$169,090	\$38,377	\$606,054	\$149,727	\$16,495	\$64,395	\$13,140	\$599,632	\$117,753	\$41,636	\$444,718	\$2,261,017
Receivables	659,645		51,145	1,498				411,714	129,923		12,751	1,266,676
Prepaid charges											3,089	3,089
TOTAL ASSETS	\$828,735	\$38,377	\$657,199	\$151,225	\$16,495	\$64,395	\$13,140	\$1,011,346	\$247,676	\$41,636	\$460,558	\$3,530,782
LIABILITIES AND FUND EQUITY												
Liabilities:												
Accounts payable	\$48,337		\$49,568	\$4,736	\$608			\$27,913	\$12,043		\$7,439	\$150,644
Deferred revenue						\$64,395					2,300	66,695
Total Liabilities	48,337		49,568	4,736	608	64,395	NONE	27,913	12,043	NONE	9,739	217,339
Fund Equity -												
Fund balances -												
Unreserved - undesignated	780,398	\$38,377	607,631	\$146,489	15,887	NONE	\$13,140	983,433	235,633	\$41,636	450,819	3,313,443
TOTAL LIABILITIES AND FUND EQUITY	\$828,735	\$38,377	\$657,199	\$151,225	\$16,495	\$64,395	\$13,140	\$1,011,346	\$247,676	\$41,636	\$460,558	\$3,530,782

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999

	ROAD MAINT.	ROAD REHAB.	SOLID WASTE DISPOSAL	COMMUNI- CATIONS DISTRICT	DISTRICT COURT EXPENSE	SECTION 8 HOUSING	RECYCLING PROGRAM	PUBLIC LIBRARY	RECREATION DISTRICT NO. 1	INDUSTRIAL DISTRICT NO. 2	HOSPITAL SERVICE DISTRICT NO. 2	TOTAL
REVENUES												
Taxes:												
Ad valorem	\$624,508							\$406,444	\$131,161		\$496	\$1,162,113
Sales and use			\$1,267,116									1,267,612
Intergovernmental:												
Federal funds						\$237,869		12,814				250,683
State funds:												
Parish transportation funds	301,807											301,807
State revenue sharing	41,085							23,602	3,565			68,252
Severance tax	750,000											750,000
Other	4,369			\$198				12,479				17,046
Fees, charges, and commissions for services				68,333	\$83			5,581	218,515			292,512
Fines and forfeitures								6,940				6,940
Use of money and property	10,869	\$10,135	25,356	4,795	407	1,442	\$360	29,609	22,234	\$1,140	237,111	343,458
Other revenues	6,641							16,971	792			24,404
Total revenues	1,739,279	10,135	1,292,472	73,326	490	239,311	360	514,440	376,267	1,140	237,607	4,484,827
EXPENDITURES												
Current:												
General government:												
Judicial					22,627							22,627
Other general government	64,341					63		12,803	4,129			81,336
Public safety				35,492								35,492
Public works	1,583,298	1,124,066	548,984			239,248						3,256,348
Health and welfare											88,260	327,508
Culture and recreation	28,766			16,064				349,123	300,385			649,508
Debt service	153,816			12,462				73,303	8,543			53,373
Capital outlay	1,830,221	1,124,066	548,984	64,018	22,627	239,311	NONE	435,229	49,305	NONE	29,322	318,208
Total expenditures	1,830,221	1,124,066	548,984	64,018	22,627	239,311	NONE	435,229	362,362	NONE	117,582	4,744,400
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(90,942)	(1,113,931)	743,488	9,308	(22,137)	NONE	360	79,211	13,905	1,140	120,025	(259,573)

OTHER FINANCING									
SOURCES (Uses)									
Sale of fixed assets							1,100	1,534	2,634
Operating transfers in	185,000	887,019			14,000				1,086,019
Operating transfers out		(887,019)							(887,019)
Total other financing sources (uses)	185,000	887,019	(887,019)	NONE	14,000	NONE	1,100	1,534	201,634
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES									
	94,058	(226,912)	(143,531)	9,308	(8,137)	NONE	360	80,311	15,439
	1,140								120,025
FUND BALANCES AT BEGINNING OF YEAR	686,340	265,289	751,162	137,181	24,024	NONE	12,780	903,122	220,194
FUND BALANCES AT END OF YEAR	<u>\$780,398</u>	<u>\$38,377</u>	<u>\$607,631</u>	<u>\$146,489</u>	<u>\$15,887</u>	<u>NONE</u>	<u>\$13,140</u>	<u>\$983,433</u>	<u>\$235,633</u>
								<u>\$41,636</u>	<u>\$450,819</u>
									<u>\$3,313,443</u>

BIENVILLE PARISH POLICE JURY
Arcadia , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1999

**COMPENSATION PAID POLICE JURORS
AND COMMISSIONERS**

The schedule of compensation paid to police jurors and commissioners is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, all jurors receive \$1,200 per month with the exception of Chester McCarthy who receives \$856.

The commissioners of Hospital Service District No. 2 receive \$40 for each meeting of the board of commissioners which they attend. The board of commissioners normally meets once each month.

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

Schedule of Compensation Paid Police Jurors
and Commissioners
For the Year Ended December 31, 1999

Police Jury	
Mike McCarthy	\$10,272
William Sims	14,400
Lee Thomas	14,400
Tommy Thompson	14,400
Tommie Uzzle	14,400
Huey Vernon	14,400
Ben Wiggins	14,400
Total police jury	<u>\$96,672</u>
 Hospital Service District No. 2	
Loretta Butler	\$480
Glenn Fallin	480
Gary Gantt	400
Odis Green	400
Arthur Lathan	360
Dan Madden	320
Shirley Payne	320
Total hospital service district	<u>\$2,760</u>

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

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



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

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

I have audited the primary government financial statements of the Bienville Parish Police Jury as of and for the year ended December 31, 1999, and have issued my report thereon dated February 2, 2000. 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.

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 1999

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

A handwritten signature in black ink, appearing to be 'V. H. ...', is written above the typed text.

West Monroe, Louisiana
February 2, 2000

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

BIENVILLE PARISH POLICE JURY
Arcadia, 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, 1999. The Bienville Parish Police Jury's major federal programs 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, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Bienville Parish Police Jury's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Bienville Parish Police Jury's compliance with those requirements.

In my opinion, the Bienville Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
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PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

BIENVILLE PARISH POLICE JURY

Arcadia, Louisiana

Independent Auditor's Report on Compliance

With Requirements Applicable to Each Major

Program and Internal Control Over Compliance, etc.

December 31, 1999

Internal Control Over Compliance

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

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

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



West Monroe, Louisiana

February 2, 2000

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1999

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the Bienville Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the Bienville Parish Police Jury were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award program are reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award program for the Bienville Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for the Bienville Parish Police Jury are reported.
7. The United States Department of Housing and Urban Development grant (CFDA 14.228) was tested as a major program.
8. The threshold for distinguishing type A and B programs was \$300,000.
9. The Bienville Parish Police Jury was determined to be a low risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings resulted from the financial statement audit.

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

None

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1999

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Passed through Louisiana Department of Transportation and Development - Public Transportation for Non-Urbanized Areas	20.509	741-07-0105 741-07-0106	\$146,727
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct program - Lower-Income Housing Assistance Program	14.855	N/A	237,869
Passed through State of Louisiana - Division of Administration - Community Development Block Grant/States Program	14.228	107- 800265/1997ED	84,449
Total Department of Housing and Urban Development			<u>322,318</u>
UNITED STATES DEPARTMENT OF EDUCATION			
Passed through State Library of Louisiana - Library Services Construction Act Title II - Technology Enhancement	84.154	97-1	12,814
Total Federal Financial Assistance			<u>\$481,859</u>

Footnote:

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

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1999

The audit report for the year ended December 31, 1998 contained no audit findings.