

OFFICIAL
FILE COPY

DO NOT SEND OUT

(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

99201297
2498

**BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana**

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1998
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 audited, or reviewed, 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 ~~FEB 1 1999~~

**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, 1998
With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		3
Primary Government Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	6
Governmental Fund Type:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances	B	7
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds	C	9
Notes to the Financial Statements		11
Supplemental Information Schedules:		
Special Revenue Funds:		
Combining Balance Sheet	1	28
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	2	29

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

	<u>Schedule</u>	<u>Page No.</u>
Supplemental Information Schedules (Contd.):		
Schedule of Compensation Paid Police Jurors	3	31
Independent Auditor's Reports Required by <i>Government Auditing Standards; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and the Single Audit Act Amendments of 1996:</i>		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		33
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance		35
Schedule of Findings and Questioned Costs	4	37
Schedule of Expenditures of Federal Awards	5	38
Summary Schedule of Prior Audit Findings	6	39



Independent Auditor's Report

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

BIENVILLE PARISH POLICE JURY Arcadia, 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, as listed in the table of contents. These primary government financial statements are the responsibility of the Bienville Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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, 1998

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, 1998, 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 of the Bienville Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued reports dated January 28, 1999, on my consideration of the Bienville Parish Police Jury's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.



West Monroe, Louisiana

January 28, 1999

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

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

Combined Balance Sheet, December 31, 1998

	..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	\$1,522,326	\$2,289,790	\$56			\$3,812,172
Receivables	1,051,857	1,292,708	29,114			2,373,679
Due from other agencies	289					289
Prepaid charges		2,232				2,232
Land, buildings, and equipment				\$9,889,403		9,889,403
Amount to be provided for retirement of general long-term obligations					\$145,198	145,198
TOTAL ASSETS AND OTHER DEBITS	<u>\$2,574,472</u>	<u>\$3,584,730</u>	<u>\$29,170</u>	<u>9,889,403</u>	<u>\$145,198</u>	<u>\$16,222,973</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$357,652	\$121,303	\$29,114			\$508,069
Due to other agencies	38,222					38,222
Deferred revenue		92,045				92,045
Compensated absences payable					\$41,653	41,653
Lease purchase payable					103,545	103,545
Total Liabilities	<u>395,874</u>	<u>213,348</u>	<u>29,114</u>	<u>NONE</u>	<u>145,198</u>	<u>783,534</u>
Fund Equity:						
Investment in general fixed assets				9,889,403		9,889,403
Fund balances -						
Unreserved - undesignated	<u>2,178,598</u>	<u>3,371,382</u>	<u>56</u>			<u>5,480,036</u>
Total Fund Equity	<u>2,178,598</u>	<u>3,371,382</u>	<u>56</u>	<u>9,889,403</u>	<u>NONE</u>	<u>15,439,439</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,574,472</u>	<u>\$3,584,730</u>	<u>\$29,170</u>	<u>\$9,889,403</u>	<u>\$145,198</u>	<u>\$16,222,973</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, 1998

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
REVENUES				
Taxes:				
Ad valorem	\$534,134	\$1,178,702		\$1,712,836
Sales and use		1,584,759		1,584,759
Other taxes, penalties, and interest	15,096			15,096
Licenses and permits	42,552			42,552
Intergovernmental revenues:				
Federal funds - federal grants	151,733	307,540	\$192,151	651,424
State funds:				
Parish transportation funds		369,804		369,804
State revenue sharing (net)	20,327	80,606		100,933
Severance taxes	570,597	500,000		1,070,597
Economic development	2,143,545			
Rural development	58,791			
Other	46,775	12,542		59,317
Fees, charges, and commissions for services	4,985	295,352		300,337
Fines and forfeitures		514		514
Use of money and property	145,455	370,411		515,866
Other revenues		19,443	100	19,543
Total revenues	<u>3,733,990</u>	<u>4,719,673</u>	<u>192,251</u>	<u>6,443,578</u>
EXPENDITURES				
Current:				
General government:				
Legislative	204,772			204,772
Judicial	50,561	25,435		75,996
Elections	31,248			31,248
Finance and administrative	169,021			169,021
Other general government	231,332	64,487		295,819
Public safety	116,745	37,565		154,310
Public works		3,032,099		3,032,099
Health and welfare	187,598	283,726		471,324

(Continued)

Statement B

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

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUND</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
EXPENDITURES (Contd.):				
Current (Contd.):				
Culture and recreation	\$75,675	\$621,095		\$696,770
Economic development and assistance	2,162,769			2,162,769
Debt service		83,728		83,728
Capital outlay		1,380,893	\$192,251	1,573,144
Total expenditures	<u>3,229,721</u>	<u>5,529,028</u>	<u>192,251</u>	<u>8,951,000</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>504,269</u>	<u>(809,355)</u>	<u>NONE</u>	<u>(305,086)</u>
OTHER FINANCING SOURCES (Uses)				
Sale of fixed assets	4,769	8,036		12,805
Operating transfers in		1,322,513		1,322,513
increase in capital leases		102,072		102,072
Operating transfers out	<u>(370,000)</u>	<u>(952,513)</u>		<u>(1,322,513)</u>
Total other financing sources (uses)	<u>(365,231)</u>	<u>480,108</u>	<u>NONE</u>	<u>114,877</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	139,038	(329,247)	NONE	(190,209)
FUND BALANCES AT BEGINNING OF YEAR	<u>2,039,560</u>	<u>3,700,629</u>	<u>NONE</u>	<u>5,740,189</u>
FUND BALANCES AT END OF YEAR	<u><u>\$2,178,598</u></u>	<u><u>\$3,371,382</u></u>	<u><u>NONE</u></u>	<u><u>\$5,549,980</u></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, 1998

GENERAL FUND.....		SPECIAL REVENUE FUNDS.....		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem	\$514,000	\$534,134	20,134	\$1,136,096	\$1,178,702	\$42,606
Sales and use				1,501,300	1,584,759	83,459
Other taxes, penalties, & interest	15,000	15,096	96			
Licenses and permits	45,000	42,552	(2,448)			
Intergovernmental revenues:						
Federal funds - federal grants	150,100	151,733	1,633	260,000	307,540	47,540
State funds:						
Parish transportation funds				368,000	369,804	1,804
State revenue sharing (net)	37,000	20,327	(16,673)	68,500	80,606	12,106
Severance taxes	550,000	570,597	20,597	500,000	500,000	
Economic development	2,143,545	2,143,545				
Rural development	58,791	58,791				
Other	44,317	46,775	2,458	8,439	12,542	4,103
Fees, charges, and commissions for services	4,500	4,985	485	290,030	295,352	5,322
Fines and forfeitures				3,500	514	(2,986)
Use of money and property	139,500	145,455	5,955	353,580	370,411	16,831
Other revenues				3,100	19,443	16,343
Total revenues	<u>3,701,753</u>	<u>3,733,990</u>	<u>32,237</u>	<u>4,492,545</u>	<u>4,719,673</u>	<u>227,128</u>
EXPENDITURES						
Current:						
General government:						
Legislative	185,454	204,772	(19,318)			
Judicial	46,608	50,561	(3,953)	24,900	25,435	(535)
Elections	32,145	31,248	897			
Finance and administrative	158,340	169,021	(10,681)			
Other general government	231,303	231,332	(29)	93,760	64,487	29,273
Public safety	97,137	116,745	(19,608)	33,000	37,565	(4,565)
Public works				2,998,000	3,032,099	(34,099)
Health and welfare	180,600	187,598	(6,998)	343,157	283,726	59,431
Culture and recreation	75,891	75,675	216	842,750	621,095	221,655
Economic development and assistance	2,163,645	2,162,769	876	67,580	83,728	(16,148)
Debt service				1,051,400	1,380,893	(329,493)
Capital outlay				5,454,547	5,529,028	(74,481)
Total expenditures	<u>3,171,123</u>	<u>3,229,721</u>	<u>(58,598)</u>	<u>5,454,547</u>	<u>5,529,028</u>	<u>(74,481)</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, 1998

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>\$530,630</u>	<u>\$504,269</u>	<u>(\$26,361)</u>	<u>(\$962,002)</u>	<u>(\$809,355)</u>	<u>\$152,647</u>
OTHER FINANCING SOURCES (Uses)						
Sale of fixed assets	4,800	4,769	(31)	8,500	8,036	(464)
Operating transfers in				1,157,000	1,322,513	165,513
Increase in capital leases					102,072	102,072
Operating transfers out	<u>(367,000)</u>	<u>(370,000)</u>	<u>(3,000)</u>	<u>(790,000)</u>	<u>(952,513)</u>	<u>(162,513)</u>
Total other financing sources (uses)	<u>(362,200)</u>	<u>(365,231)</u>	<u>(3,031)</u>	<u>375,500</u>	<u>480,108</u>	<u>104,608</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	168,430	139,038	(29,392)	(586,502)	(329,247)	257,255
FUND BALANCES AT BEGINNING OF YEAR		<u>2,039,560</u>	<u>2,039,560</u>	<u>1,313,130</u>	<u>3,700,629</u>	<u>2,387,499</u>
FUND BALANCES AT END OF YEAR	<u>\$168,430</u>	<u>\$2,178,598</u>	<u>\$2,010,168</u>	<u>\$726,628</u>	<u>\$3,371,382</u>	<u>\$2,644,754</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, 1998

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 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

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

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Bienville Parish:		
Library	December 31	1, 2, & 3
Communications District	December 31	1 and 3
Industrial Development Board	December 31	1 and 3
Hospital District No. 1	December 31	1 and 3
Hospital District No. 2	April 30	1 and 3
Industrial District No. 2	December 31	1 and 3
Recreation District No. 1	December 31	1 and 3
Recreation District No. 3	December 31	1 and 3
Wards 1 and 2 Fire Protection District	December 31	1, 2, & 3
Wards 4 and 5 Fire Protection District	December 31	1, 2, & 3
Fire Protection District No. 6	December 31	1, 2, & 3
Ward 7 Fire District	December 31	1, 2, & 3
Tourist Commission	December 31	1 and 3
Sheriff	June 30	1, 2, & 3
Clerk of Court	June 30	1, 2, & 3
Assessor	December 31	1, 2, & 3
North Bienville Fire Protection District	December 31	1, 2, & 3
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

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
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.

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"

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

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. 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.

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 76 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 76 per cent of the recreation district's fixed assets are valued at 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

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

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.

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

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

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.

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

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

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, 1998, 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, 1998, the police jury has cash and cash equivalents (book balances) totaling \$3,812,172 as follows:

Demand deposits	\$980,940
Petty cash	250
Time deposits	<u>2,830,982</u>
Total	<u>\$3,812,172</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, 1998, are as follows:

Bank Balances	<u>\$3,949,083</u>
Federal deposit insurance	\$594,310
Pledged securities (uncollateralized)	<u>5,160,084</u>
Total	<u>\$5,754,394</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

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

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, 1998, employees had accumulated and vested \$41,653 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.

H. RISK MANAGEMENT

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle such risk of loss, the police jury maintains commercial insurance policies covering; automobile liability and medical

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

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	4.91	Indefinite
Road Maintenance	5.82	5.82	2005
Library	3.50	3.79	2000
District taxes - Recreation District No. 1	3.00	3.29	1997

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 1998 assessed valuation (amounts expressed in thousands):

	<u>1998 Assessed Valuation</u>	<u>Per cent of Total Assessed Valuation</u>
Bear Creek Storage	18,352	14.87%
Entergy Louisiana, Inc.	4,292	3.48%
Atlanta Gas Light Company	3,751	3.04%
Bellsouth Telecommunications	1,445	1.17%

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

	1998 Assessed Valuation	Per cent of Total Assessed Valuation
Duke Energy Field Services	1,375	1.11%
Alabama Gas Corporation	1,509	1.22%
AT&T Communications	1,324	1.07%
Chevron USA, Inc.	1,310	1.06%
EPFS Gulf States Gas Pipeline	703	0.57%
Con Agra Poultry Company	792	0.64%
Total	<u>34,853</u>	<u>28.25%</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 1998:

	General Fund	Special Revenue Funds	Capital Projects Fund	Total
Taxes:				
Ad valorem	\$523,148	\$1,153,451		\$1,676,599
Sales		40,329		40,329
Grants:				
Federal	38,222		\$29,114	67,336
State	169,794	77,484		247,278
Other	2,112	21,444		23,556
Total	<u>\$733,276</u>	<u>\$1,292,708</u>	<u>\$29,114</u>	<u>\$2,055,098</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1998:

	Balance January 1,	Additions	Deletions	Balance December 31
Police Jury:				
Land	\$487,300			\$487,300

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

	Balance January 1,	Additions	Deletions	Balance December 31
Buildings	\$2,597,931			\$2,597,931
Improvements other than buildings	1,226,850			1,226,850
Equipment and furniture	2,344,321	\$335,624	(\$51,634)	2,628,311
Total police jury	<u>6,656,402</u>	<u>335,624</u>	<u>(51,634)</u>	<u>6,940,392</u>
Library:				
Land	27,808			27,808
Buildings	734,446			734,446
Equipment and furniture	254,017	206,682	(7,097)	453,602
Books and reference materials	627,149	51,029	(31,387)	646,791
Total library	<u>1,643,420</u>	<u>257,711</u>	<u>(38,484)</u>	<u>1,862,647</u>
Recreation District No. 1:				
Land	\$325,000			\$325,000
Buildings	88,805			88,805
Improvements other than buildings	444,774	\$18,208		462,982
Machinery and equipment	205,035	30,037		235,072
Total recreation district	<u>1,063,614</u>	<u>48,245</u>	NONE	<u>1,111,859</u>
Hospital District No. 2:				
Land	15,054			15,054
Buildings	2,625,762			2,625,762
Machinery and equipment	596,430	730,749		1,327,179
Total hospital district	<u>3,237,246</u>	<u>730,749</u>	NONE	<u>3,967,995</u>
Total	<u>\$12,600,682</u>	<u>\$1,372,329</u>	<u>(\$90,118)</u>	<u>\$13,882,893</u>

5. PENSION PLAN

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

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

BIENVILLE PARISH POLICE JURY

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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, 1997, 1996, and 1995, were \$63,659, \$73,360, and \$63,496, 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, 1998, four capital leases were in effect: a motorgrader, communication equipment, golf carts, and a greens mower. Lease obligations are retired from the General Fund and the Communications and Recreation District No. 1 special revenue 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, 1998:

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

<u>Year</u>	
1999	\$52,217
2000	28,766
2001	28,766
2002	<u>2,398</u>
Total minimum lease payments	112,147
Less amount representing interest	<u>(8,602)</u>
Present value of net minimum lease payments	<u>\$103,545</u>

7. CHANGES IN LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions for the year ended December 31, 1998:

	<u>Capital Lease</u>	<u>Certificates of Indebtedness</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations at January 1, 1998	\$50,482	\$24,000	\$40,090	\$114,572
Adjustments			2,175	2,175
Additions	102,072		34,924	136,996
Deductions	<u>(49,009)</u>	<u>(24,000)</u>	<u>(35,536)</u>	<u>(108,545)</u>
Long-term obligations at December 31, 1998	<u>\$103,545</u>	<u>NONE</u>	<u>\$41,653</u>	<u>\$145,198</u>

8. DESIGNATED FUND BALANCES

At December 31, 1998, the Bienville Parish Library Board of Control has designated \$70,000 of the unreserved fund balance for the future automation of the library.

9. LITIGATION AND CLAIMS

At December 31, 1998, the police jury is involved in several lawsuits, the resolution of which would not materially affect the financial position of the police jury.

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

10. RESTATEMENT OF FUND BALANCE

The December 31, 1997 fund balances of the special revenue funds have been restated to include Hospital District No. 2 which had been separately reported in the past. The following reconciles fund balances as previously reported to beginning fund balances as presented on Statement B:

Fund Balances as previously reported	\$2,829,712
Beginning fund balance for hospital service district	<u>870,917</u>
Fund balance at January 1, 1998, restated	<u>\$3,700,629</u>

11. YEAR 2000 ISSUE (Unaudited)

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Bienville Parish Police Jury has three networked personal computers, used for financial accounting and communications of the jury, which may be affected by the year 2000 issue. While the computers are very useful, they are not considered critical to conducting operations of the office. Management has upgraded all computers and necessary software to make them year 2000 compliant.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the police jury is or will be Year 2000 ready, that the jury's remediation efforts will be successful in whole or part, or that parties with whom the police jury does business will be year 2000 ready.

SUPPLEMENTAL INFORMATION SCHEDULES

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1998

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, 1998

	ROAD MAINT.	ROAD REHAB.	SOLID WASTE DISPOSAL	COMMUNI- CATIONS DISTRICT	DISTRICT COURT EXPENSE	SECTION 8 HOUSING	RECYCLING PROGRAM	PUBLIC LIBRARY	RECREA- TION DISTRICT NO. 1	INDUST- RIAL DISTRICT NO. 2	HOSPITAL SERVICE DISTRICT NO. 2	TOTAL
ASSETS												
Cash and cash equivalents	\$48,761	\$265,289	\$754,281	\$140,206	\$24,474	\$89,464	\$12,780	\$497,162	\$100,428	\$40,496	316,449	\$2,289,790
Receivables	679,643		40,330			281		419,876	131,416		21,162	1,292,708
Prepaid charges											2,232	2,232
TOTAL ASSETS	<u>\$728,404</u>	<u>\$265,289</u>	<u>\$794,611</u>	<u>\$140,206</u>	<u>\$24,474</u>	<u>\$89,745</u>	<u>\$12,780</u>	<u>\$917,038</u>	<u>\$231,844</u>	<u>\$40,496</u>	<u>\$339,843</u>	<u>\$3,584,730</u>
LIABILITIES AND FUND EQUITY												
Liabilities:												
Accounts payable	\$42,064		\$43,449	\$3,025	\$450			\$13,926	\$11,650		\$6,749	\$121,313
Deferred revenue						\$89,745					2,300	92,045
Total Liabilities	<u>42,064</u>	<u>NONE</u>	<u>43,449</u>	<u>3,025</u>	<u>450</u>	<u>89,745</u>	<u>NONE</u>	<u>13,926</u>	<u>11,650</u>	<u>NONE</u>	<u>9,049</u>	<u>213,358</u>
Fund Equity -												
Fund balances -												
Unreserved - undesignated	<u>686,340</u>	<u>\$265,289</u>	<u>751,162</u>	<u>\$137,181</u>	<u>24,024</u>		<u>\$12,780</u>	<u>903,122</u>	<u>220,194</u>	<u>\$40,496</u>	<u>330,794</u>	<u>3,371,382</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$728,404</u>	<u>\$265,289</u>	<u>\$794,611</u>	<u>\$140,206</u>	<u>\$24,474</u>	<u>\$89,745</u>	<u>\$12,780</u>	<u>\$917,048</u>	<u>\$231,844</u>	<u>\$40,496</u>	<u>\$339,843</u>	<u>\$3,584,740</u>

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, 1998

	ROAD MAINT.	ROAD REHAB.	SOLID WASTE DISPOSAL	COMMUNI- CATIONS DISTRICT	DISTRICT COURT EXPENSE	SECTION 8 HOUSING PROGRAM	RECYCLING PROGRAM	PUBLIC LIBRARY	RECREATION DISTRICT NO. 1	INDUSTRIAL DISTRICT NO. 2	HOSPITAL SERVICE DISTRICT NO. 2	TOTAL
REVENUES												
Taxes:												
Ad valorem	\$633,575							\$412,334	\$131,862		\$931	\$1,178,702
Sales and use			\$1,581,805								2,954	1,584,759
Intergovernmental:												
Federal funds						\$220,354		87,186				307,540
State funds:												
Parish transportation funds	369,804											369,804
State revenue sharing	51,869							25,034	3,703			80,606
Severance tax	500,000							12,303				500,000
Other				\$239								12,542
Fees, charges, and commissions for services				60,779	\$514			11,081	223,492			295,352
Fines and forfeitures					498	1,491	\$305	26,586	31,607	\$934	248,383	370,411
Use of money and property	12,608	\$19,966	24,138	3,895				16,472	2,732		239	19,443
Other revenues								590,996	393,396	934	252,507	4,719,673
Total revenues	<u>1,567,856</u>	<u>19,966</u>	<u>1,605,943</u>	<u>64,913</u>	<u>1,012</u>	<u>221,845</u>	<u>305</u>	<u>590,996</u>	<u>393,396</u>	<u>934</u>	<u>252,507</u>	<u>4,719,673</u>
EXPENDITURES												
Current:												
General government:												
Judicial					25,435							25,435
Other general government	47,552							12,808	4,127			64,487
Public safety												37,565
Public works	1,564,387	936,545	531,167	37,565								3,032,099
Health and welfare						221,845					61,881	283,726
Culture and recreation								327,936	293,159			621,095
Debt service	28,766			14,909					40,053			83,728
Capital outlay	344,188							257,711	48,245		730,749	1,380,893
Total expenditures	<u>1,984,893</u>	<u>936,545</u>	<u>531,167</u>	<u>52,474</u>	<u>25,435</u>	<u>221,845</u>	<u>NONE</u>	<u>598,455</u>	<u>385,584</u>	<u>NONE</u>	<u>792,630</u>	<u>5,529,028</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(417,037)</u>	<u>(916,579)</u>	<u>1,074,776</u>	<u>12,439</u>	<u>(24,423)</u>	<u>NONE</u>	<u>305</u>	<u>(7,459)</u>	<u>7,812</u>	<u>934</u>	<u>(540,123)</u>	<u>(809,355)</u>

OTHER FINANCING SOURCES (Uses)									
Sale of fixed assets	7,288				748				8,036
Operating transfers in	355,000	952,513	15,000						1,322,513
Increase in capital leases	102,072								102,072
Operating transfers out			(952,513)						(952,513)
Total other financing sources (uses)	<u>464,360</u>	<u>952,513</u>	<u>(952,513)</u>	<u>NONE</u>	<u>748</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>480,108</u>

EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES												
	47,323	35,934	122,263	12,439	(9,423)	NONE	305	(6,711)	7,812	934	(540,123)	(329,247)
FUND BALANCES AT BEGINNING OF YEAR	<u>639,017</u>	<u>229,355</u>	<u>628,899</u>	<u>124,742</u>	<u>33,447</u>	<u>NONE</u>	<u>12,475</u>	<u>909,833</u>	<u>212,382</u>	<u>39,562</u>	<u>870,917</u>	<u>3,700,629</u>
FUND BALANCES AT END OF YEAR	<u>\$686,340</u>	<u>\$265,289</u>	<u>\$751,162</u>	<u>\$137,181</u>	<u>\$24,024</u>	<u>NONE</u>	<u>\$12,780</u>	<u>\$903,122</u>	<u>\$220,194</u>	<u>\$40,496</u>	<u>\$330,794</u>	<u>\$3,371,382</u>

BIENVILLE PARISH POLICE JURY
Arcadia , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1998

**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, 1998

Police Jury

Chester 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	<u>14,400</u>
Total police jury	<u><u>\$96,672</u></u>

Hospital Service District No. 2

Loretta Butler	\$480
Glenn Fallin	480
Gary Gantt	480
Odis Green	400
Arthur Lathan	360
Don Madden	320
Shirley Payne	<u>360</u>
Total hospital service district	<u><u>\$2,880</u></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, 1998, and have issued my report thereon dated January 28, 1999. 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, 1998

This report is intended for the information of the members of the Bienville Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.

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

West Monroe, Louisiana
January 28, 1999

**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, 1998. 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 Bienville Parish Police Jury's compliance with those requirements.

In my opinion, Bienville Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1998. 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
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

With Requirements Applicable to Each Major

Program and Internal Control Over Compliance, etc.

December 31, 1998

Internal Control Over Compliance

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

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

This report is intended for the information of the members of the Bienville Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

January 28, 1999

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1998

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Bienville Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the Bienville Parish Police Jury were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award program for the Bienville Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for the Bienville Parish Police Jury are reported.
7. The Community Development Block Grant - States Program (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, 1998

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	741-07-0104 741-07-0105	\$151,733
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct program - Lower-Income Housing Assistance Program	14.855	N/A	220,354
Passed through State of Louisiana - Division of Administration - Community Development Block Grant/States Program	14.228	107- 800265/1997ED	<u>192,151</u>
Total Department of Housing and Urban Development			<u>412,505</u>
UNITED STATES DEPARTMENT OF EDUCATION			
Passed through State Library of Louisiana - Library Services Construction Act Title II - Technology Enhancement	84.154	97-1	<u>87,186</u>
Total Federal Financial Assistance			<u>\$651,424</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, 1998**

The audit report for the year ended December 31, 1997 contained no audit findings.