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BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2004

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 9.15.04

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 2004
With Supplemental Information Schedules

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Independent Auditor's Report

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

I have audited the basic financial statements of the Bienville Parish Sheriff, a component unit of Bienville Parish Police Jury, as of June 30, 2004, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bienville Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Bienville Parish Sheriff as of June 30, 2004, and the changes in its financial position for the year then ended in conformity with U.S. generally accepted accounting principles.

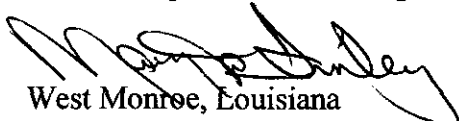
As described in Note 1 to the financial statements, the sheriff has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as of June 30, 2004.

Management's discussion and analysis, and supplementary information on pages 6 through 9 and 32 through 34, respectively are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information and reviewing the source of selected information. However, I did not audit the information and express no opinion on it.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report,
June 30, 2004

My audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements of the Bienville Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued a report dated July 19, 2004, on my consideration of the Bienville Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



West Monroe, Louisiana
July 19, 2004

**REQUIRED SUPPLEMENTARY INFORMATION
PART I**

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Management's Discussion and Analysis
June 30, 2004

As management of the Bienville Parish Sheriff, I offer readers of the Bienville Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Bienville Parish Sheriff for the fiscal year ended June 30, 2004. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves. Comparative data for the prior year is only available on a limited basis. However, all applicable tables will present comparative data in fiscal year 2005.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Bienville Parish Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Bienville Parish Sheriff's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Bienville Parish Sheriff is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported

in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Bienville Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Bienville Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Bienville Parish Sheriff adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Bienville Parish Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Bienville Parish Sheriff's performance.

The combining schedules for nonmajor governmental funds are presented immediately following the required supplementary information.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Bienville Parish Sheriff exceeded liabilities by

\$926,022. Approximately 25% of the Bienville Parish Sheriff's net assets reflects its investment in capital assets (equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

An additional portion of the Bienville Parish Sheriff's net assets represents resources that are subject to external restrictions (e.g., debt service). The balance in unrestricted net assets is affected by two factors: 1) resources expended, over time, by the Bienville Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets being included in the *statement of net assets for the first time*.

Since this is the first year of implementing the new reporting model, comparative information is not available for further government-wide financial analysis. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

Financial Analysis of the Government's Funds

As noted earlier, the Bienville Parish Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2004, combined governmental fund balances of \$693,103 showed a decrease of \$56,862 over June 30, 2003. \$684,812 of this fund balance is unreserved and undesignated while the remaining \$8,291 is unreserved and designated for inmates. The General Fund's unreserved, undesignated fund balance of \$684,812 shows a decrease (of approximately \$62,144) from the prior year amount.

General Fund Budgetary Highlights

Differences between revenues of the original budget and the final budget were due primarily to increases in state source revenues and fees, charges, and commissions for services.

Capital Asset and Debt Administration

Capital assets. The Bienville Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2004, amounts to \$276,781 (net of accumulated depreciation). This investment includes furniture and equipment. The increase in capital assets for the year was \$60,353, the majority of which was attributable to purchase of equipment.

Long-term debt. At the end of the fiscal year, Bienville Parish Sheriff had total debt outstanding, in the form of leases, of \$42,786, which will be paid in full within one year. During the year ended June 30, 2004, \$48,849 of debt was paid in accordance with the debt agreement.

Requests for Information

This financial report is designed to provide a general overview of the Bienville Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Bienville Parish Sheriff, P.O. Box 328, Arcadia, LA 71001.

A handwritten signature in cursive script, appearing to read "John Ballance".

July 19, 2004

BASIC FINANCIAL STATEMENTS

Statement A

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

STATEMENT OF NET ASSETS
June 30, 2004

ASSETS

Cash and cash equivalents	\$604,721
Receivables	102,979
Prepaid assets	68,836
Capital assets (net of accumulated depreciation)	<u>276,781</u>
TOTAL ASSETS	<u>\$1,053,317</u>

LIABILITIES

Accounts payable	\$43,654
Unearned revenue	39,779
Interest payable	1,076
Leases payable	<u>42,786</u>
TOTAL LIABILITIES	<u>127,295</u>

NET ASSETS

Invested in capital assets, net of related debt	233,995
Unrestricted	<u>692,027</u>
TOTAL NET ASSETS	<u>926,022</u>
TOTAL NET ASSETS AND LIABILITIES	<u>\$1,053,317</u>

The accompanying notes are an integral part of this statement.

Statement B

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
STATEMENT OF ACTIVITIES
June 30, 2004

Judicial:	
Personal services	\$1,480,813
Operating services	262,531
Materials and supplies	256,094
Travel	32,389
Debt service - interest	3,786
Depreciation expense	<u>116,862</u>
Total Program Expenses	<u>2,152,475</u>
Program revenues:	
License and permits	90
Commissions on fines and bonds	60,844
Commissions on judicial sales and seizures	25,711
Civil and criminal fees	150,392
Commissions on licenses and taxes	21,367
Court attendance	5,814
Transportation of prisoners	5,909
Feeding and keeping prisoners	216,421
Operating grant	77,127
Tax notices, etc.	<u>48,484</u>
Total program revenues	<u>612,159</u>
Net Program Expenses	(1,540,316)
General revenues:	
Taxes:	
Ad valorem	1,044,430
State revenue sharing	56,730
Grants and contributions not restricted to specific programs:	
Federal sources	176,346
State sources	140,137
Interest earned	3,328
Miscellaneous	15,450
Special items:	
Sale of assets	1,460
Other	<u>29,913</u>
Change in Net Assets	(72,522)
NET ASSETS	
Beginning of year	<u>998,544</u>
End of year	<u><u>\$926,022</u></u>

The accompanying notes are an integral part of this statement.

Statement C

**BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND**

Balance Sheet, June 30, 2004

**GENERAL
FUND**

ASSETS

Cash and cash equivalents	\$604,721
Receivables	102,979
Prepaid expenditures	<u>68,836</u>
TOTAL ASSETS	<u><u>\$776,536</u></u>

LIABILITIES AND FUND EQUITY

Liabilities:

Accounts payable	\$43,654
Unearned revenues	<u>39,779</u>
Total Liabilities	<u>83,433</u>

Fund Equity:

Fund balance:

Unreserved - designated for inmates	8,291
Unreserved - undesignated	<u>684,812</u>
Total Fund Equity	<u>693,103</u>

TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$776,536</u></u>
--	--------------------------------

The accompanying notes are an integral part of this statement.

Statement D

**BIENVILLE PARISH SHERIFF
Arcadia, Louisiana**

**Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Assets**

For the Year Ended June 30, 2004

Total Fund Balances at June 30, 2004 - Governmental Funds (Statement C)		\$693,103
Cost of capital assets at June 30, 2004	\$1,004,695	
Less: Accumulated depreciation as of June 30, 2004	<u>(727,914)</u>	276,781
Long-term liabilities at June 30, 2004		
Lease payable	42,786	
Interest payable	<u>1,076</u>	<u>(43,862)</u>
Net Assets at June 30, 2004		<u><u>\$926,022</u></u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance

For the Year Ended June 30, 2004

	GENERAL FUND
REVENUES	
Taxes - ad valorem	\$1,044,430
Licenses and permits	90
Intergovernmental revenues:	
Federal grants	176,346
State grants:	
State supplemental pay	77,127
Other	138,074
Local grants	2,063
Fees, charges, and commissions for services:	
Commissions on state revenue sharing	56,730
Commissions on fines and bonds	60,844
Commissions on judicial sales and seizures	25,711
Civil and criminal fees	150,392
Commissions on licenses and taxes	21,367
Court attendance	5,814
Transportation of prisoners	5,909
Feeding and keeping of prisoners	216,421
Tax notices, etc.	48,484
Use of money and property	3,328
Other	15,450
Total revenues	2,048,580
EXPENDITURES	
Public safety:	
Current:	
Personal services and related benefits	1,480,813
Operating services	262,531
Materials and supplies	256,094
Travel and other charges	32,389
Debt Service	52,635
Capital outlay	52,353
Total expenditures	\$2,136,815

(Continued)

Statement E

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance

GENERAL
FUND

**EXCESS (Deficiency) OF REVENUES
OVER EXPENDITURES**

(\$88,235)

OTHER FINANCING SOURCES:

Proceeds from Sale of Assets

1,460

Proceeds from Insurance

29,913

Total Other Financing Source

31,373

**EXCESS (Deficiency) OF REVENUES AND OTHER
SOURCE OVER EXPENDITURES**

(56,862)

FUND BALANCE AT BEGINNING OF YEAR

749,965

FUND BALANCE AT END OF YEAR

\$693,103

(Concluded)

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2004

Total net change in fund balances - governmental funds (Statement E)	(\$56,862)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the period:	(64,509)
Repayment of lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets	<u>48,849</u>
Change in net assets of governmental activities (Statement B)	<u><u>(\$72,522)</u></u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Statement of Fiduciary Net Assets - Agency Funds

June 30, 2004

	<u>TAX</u> <u>COLLECTOR</u>	<u>CIVIL</u>	<u>CRIMINAL</u>	<u>INMATE</u>	<u>FLOWER</u>	<u>SCHOLAR-</u> <u>SHIP</u>	<u>TOTAL</u>
ASSETS							
Cash and cash equivalents	<u>\$1,569,998</u>	<u>\$5,263</u>	<u>\$76,347</u>	<u>\$466</u>	<u>\$357</u>	<u>\$4,047</u>	<u>\$1,656,478</u>
LIABILITIES							
Due to taxing bodies and others	<u>\$1,569,998</u>	<u>\$5,263</u>	<u>\$76,347</u>	<u>\$466</u>	<u>\$357</u>	<u>\$4,047</u>	<u>\$1,656,478</u>

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

The accompanying financial statements of the Bienville Parish Sheriff have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. Certain of the significant changes in the Statement include the following:

For the first time the financial statements include:

A Management Discussion and Analysis (MD&A) section providing an analysis of the Sheriff’s overall financial position and results of operations.

Financial statements prepared using full accrual accounting for all of the Sheriff’s activities.

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

These and other changes are reflected in the accompanying financial statements (including notes to financial statements).

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 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 responsibility. 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.
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.

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies of the sheriff's office, the sheriff was determined to be a component unit of the Bienville Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Bienville Parish financial reporting entity.

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The sheriff's basic financial statements include both government-wide (reporting the sheriff as a whole) and fund financial statements (reporting the sheriff's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the sheriff are classified as governmental.

The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

In the Statement of Net Assets, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net assets are reported in three parts; invested in capital assets, net of any related debt; restricted net assets; and unrestricted net assets.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

Allocation of Indirect Expenses - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. 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 sheriff's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

Governmental Fund Type

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Fund Type - Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

1. Accrual:

Both governmental and business type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds and the fiduciary type agency funds use the modified accrual basis of accounting. 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 pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording 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, January, and February of the fiscal year.

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

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the clerk of court.

Based on the above criteria, intergovernmental revenue and fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. CASH AND CASH EQUIVALENTS

Under state law, the sheriff 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 June 30, 2004, the sheriff has cash and equivalents (book balances) totaling \$2,261,199 as follows:

Demand deposits	\$258,277
Petty cash	2,000
Time deposits	<u>2,000,922</u>
Total	<u>\$2,261,199</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 bank. 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 June 30, 2004, are secured as follows:

Bank balances	<u>\$2,286,556</u>
Federal deposit insurance	\$2,176,792
Pledged securities (uncollateralized)	<u>2,218,152</u>
Total	<u>\$4,394,944</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 sheriff, 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 sheriff that the fiscal agent 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 sheriff's name.

F. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

G. VACATION AND SICK LEAVE

After one year of service, all employees are granted 14 days of vacation leave each year. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. The sheriff has not adopted a formal policy regarding sick leave. Sick leave is given at the discretion of the sheriff. At June 30, 2004, there is no liability for accumulated vacation or sick leave.

H. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2004.

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

2. RECEIVABLES

The General Fund receivables of \$102,979, at June 30, 2004, are as follows:

<u>Class of receivables</u>	
Federal grants	\$65,741
State grants	9,320
Fees, charges, and commissions for services	5,846
Feeding and transporting prisoners	19,209
Other receivables	347
Due from employees for weapons	2,516
Total	<u>\$102,979</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Adjusted balance at June 30, 2003	\$947,669
Additions	60,353
Deletions	<u>(3,327)</u>
Balance at June 30, 2004	1,004,695
Less accumulated depreciation	<u>(727,914)</u>
Net Capital Assets	<u>\$276,781</u>

Additions do not agree to capital outlay because of a donation of a vehicle valued at \$8,000.

4. PENSION PLAN

Substantially all employees of the Bienville Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are 18 years or older at the time of original employment, who earn not less than \$400 per month if employed after September 7, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed after January 1, 2000 are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to 3.33 percent of their final-average salary for each year of credited service. The retirement benefit cannot exceed 100 per cent of their final-average salary. 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 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to

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

their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, 6554 Florida Blvd., Suite 215, Baton Rouge, Louisiana 70806, or by calling (800) 586-9049.

Plan members are required by state statute to contribute 9.8 percent of their annual covered salary and the Bienville Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 9.25 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Bienville Parish Sheriff 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 Sheriff's contributions to the System for the years ended June 30, 2004, 2003, and 2002 were \$97,142, \$80,152, and \$71,888, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Bienville Parish Sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's cost of premiums) as an expenditure when the monthly premiums are due, which was \$280,198 for the year ended June 30, 2004. Of this amount, \$61,521 was for retiree benefits.

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others follows:

	Tax Collector Fund	Civil Fund	Criminal Fund	Inmate Fund	Flower Fund	Scholar- ship Fund	Total
Balance, July 1, 2003	\$1,085,126	\$2,895	\$98,859	\$2,811	\$398	\$1,539	\$1,191,628
Additions	12,923,614	337,180	1,048,407	42,194	1,049	3,508	14,355,952
Deletions	(12,438,742)	(334,812)	(1,070,919)	(44,539)	(1,090)	(1,000)	(13,891,102)
Balance, June 30, 2004	<u>\$1,569,998</u>	<u>\$5,263</u>	<u>\$76,347</u>	<u>\$466</u>	<u>\$357</u>	<u>\$4,047</u>	<u>\$1,656,478</u>

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

7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions (lease) for the year ended June 30, 2004:

Balance at July 1, 2003	\$91,635
Additions	NONE
Retirements	<u>(48,849)</u>
Balance at June 30, 2004	<u>\$42,786</u>

The annual requirements to amortize all debt outstanding at June 30, 2004, including interest of \$1,076, are as follows:

<u>Year</u>	<u>Amount</u>
2005	<u>\$43,862</u>

8. UNEARNED REVENUES

Commissions of \$58,000 were received February 15, 2002, from City Tele-Coin, Inc. for advance telephone commissions. City Tele-Coin, Inc. will deduct an amount sufficient to allow it to recoup the advanced commissions together with all interest accumulated on said sum at the rate of 8% per annum. The monthly deduction will be computed by amortizing the advance plus accrued interest over a period of eighty-four months. The principal balance at June 30, 2004 is \$39,779, with \$7,930 having been paid on the principal in the current year.

9. LITIGATION AND CLAIMS

The Bienville Parish Sheriff is not involved in any litigation at June 30, 2004, nor is he aware of any unasserted claims.

10. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

The Bienville Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Bienville Parish Police Jury.

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

11. DESIGNATED FUND BALANCE

As shown on Statement C, \$8,291, is designated for jail inmates. Revenues are derived from commissions on telephone usage, which is paid by the telephone company. The commissions are designated for inmate benefit and are used for providing those items for inmates which could not otherwise be provided by the sheriff.

The following schedule provides changes in the designated fund balance amounts for the year ended June 30, 2004:

Balance at July 1, 2003	\$3,010
Additions	27,223
Reductions	<u>(21,942)</u>
Balance at June 30, 2004	<u><u>\$8,291</u></u>

12. GRANT PROGRAMS

The Bienville Parish Sheriff participates in various grant programs funded by the state and federal governments. The following schedule provides selected information on various grants for the year ended June 30, 2004.

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>PASS THROUGH GRANT NUMBER</u>	<u>EXPENDITURES</u>
FEDERAL PROGRAMS			
United States Department of the Labor			
Passed through Louisiana Department of Labor - Workforce Investment Act - Youth Activities			
	17.259	PY 03-70-WIA-1	<u>\$124,000</u>
United States Department of Justice			
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:			
School Resource Officers Program	16.540	J02-1-002	1,457
School Resource Officers Program	16.540	J03-1-002	12,793
Crime Victims Assistance	16.575	C01-1-014	10,006
Crime Victims Assistance	16.575	C02-1-012	9,031
Street Sales Disruption	16.579	B03-1-001	16,005
Electronic Equipment	N/A	P04-1-001	<u>3,054</u>
Total United States Department of Justice			<u>52,346</u>
Total Federal Financial Assistance			<u><u>\$176,346</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2004

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes - ad valorem	\$1,076,000	\$1,044,430	\$1,044,430	
Licenses and permits	100	90	90	
Intergovernmental revenues:				
Federal grants - federal revenue	193,000	193,223	176,346	(\$16,877)
State grants:				
State supplemental pay	77,127	77,127	77,127	
Other state grants	53,088	122,610	138,074	15,464
Local grant	1,085	1,084	2,063	979
Fees, charges, and commissions for services:				
Commissions on state revenue sharing	57,000	56,730	56,730	
Commissions on fines and bonds	60,000	60,844	60,844	
Commissions on judicial sales and seizures	15,000	27,000	25,711	(1,289)
Civil and criminal fees	117,450	148,789	150,392	1,603
Commissions on licenses and taxes	15,000	21,367	21,367	
Court attendance	5,500	5,898	5,814	(84)
Transportation of prisoners	5,000	6,045	5,909	(136)
Feeding and keeping of prisoners	200,000	215,303	216,421	1,118
Tax notices, etc	15,573	49,777	48,484	(1,293)
Use of money and property	7,000	3,330	3,328	(2)
Other revenue		2,300	15,450	13,150
Total revenues	<u>1,897,923</u>	<u>2,035,947</u>	<u>2,048,580</u>	<u>12,633</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	1,442,194	1,468,420	1,480,813	(12,393)
Operating services	198,994	257,732	262,531	(4,799)
Materials and supplies	145,655	279,581	256,094	23,487
Travel and other charges	52,540	41,351	32,389	8,962
Debt service	52,635	52,635	52,635	
Capital outlay	4,600	29,346	52,353	(23,007)
Total expenditures	<u>1,896,618</u>	<u>2,129,065</u>	<u>2,136,815</u>	<u>(7,750)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>1,305</u>	<u>(93,118)</u>	<u>(88,235)</u>	<u>4,883</u>

(Continued)

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL (BUDGETARY BASIS)</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
OTHER FINANCING SOURCES				
Proceeds from sale of assets	\$2,000	\$1,460	\$1,460	
Proceeds from insurance		<u>29,913</u>	<u>29,913</u>	
Total financing sources	<u>2,000</u>	<u>31,373</u>	<u>31,373</u>	NONE
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	3,305	(61,745)	(56,862)	\$4,883
FUND BALANCES AT BEGINNING OF YEAR	<u>626,038</u>	<u>626,038</u>	<u>749,965</u>	<u>123,927</u>
FUND BALANCES AT END OF YEAR	<u>\$629,343</u>	<u>\$564,293</u>	<u>\$693,103</u>	<u>\$128,810</u>

(Concluded)

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2004

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Bienville Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

OTHER SUPPLEMENTARY INFORMATION

PART III

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year June 30, 2004

GENERAL FUND - EXPENDITURE DETAIL

Schedule 2 presents expenditures of the General Fund by department for the year ended June 30, 2004.

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

CIVIL FUND

The Civil Fund accounts for funds held in civil suits, sheriff's sales, and garnishments and payment to recipients in accordance with applicable laws.

CRIMINAL FUND

The Criminal Fund accounts for the collection of bonds, fines, and court costs in criminal matters and payment to recipients in accordance with applicable laws.

INMATE FUND

The Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the commissary located at the jail.

FLOWER FUND

The Flower Fund accounts for payroll deductions from employees. Deposits in the fund are used for the purchase of flowers for hospitalized employees and their families and for funerals.

SCHOLARSHIP FUND

The Scholarship Fund accounts for an annual donation by a parish resident. Scholarships are provided to worthy high school graduates who are entering college.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Expenditures, By Department
For the Year Ended June 30, 2004

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL GOVERNMENT			
Taxation - collector - operating services	\$16,497	\$16,497	
PUBLIC SAFETY			
Administration:			
Personal services and related benefits	363,612	363,612	
Operating services	43,473	48,090	(\$4,617)
Materials and supplies	21,467	21,366	101
Travel and other charges	777	2,101	(1,324)
Capital outlay	8,400	8,400	
Sub-total administration	<u>437,729</u>	<u>443,569</u>	<u>(5,840)</u>
Civil services:			
Personal services and related benefits	80,867	80,867	
Operating services	4,818	4,980	(162)
Materials and supplies	4,950	5,051	(101)
Travel and other charges	10	10	
Sub-total civil services	<u>90,645</u>	<u>90,908</u>	<u>(263)</u>
Criminal investigation:			
Personal services and related benefits	139,642	139,642	
Operating services	13,989	13,984	5
Materials and supplies	13,944	14,237	(293)
Travel and other charges	14,028	2,767	11,261
Capital outlay	3,488	3,488	
Sub-total criminal investigation	<u>185,091</u>	<u>174,118</u>	<u>10,973</u>
Patrol:			
Personal services and related benefits	398,428	410,821	(12,393)
Operating services	88,584	88,635	(51)
Materials and supplies	61,614	61,381	233
Travel and other charges	2,080	2,080	
Capital outlay	3,895	3,895	
Debt Service	52,635	52,635	
Sub-total patrol	<u>607,236</u>	<u>619,447</u>	<u>(12,211)</u>

(Continued)

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Schedule of Expenditures, By Department, etc.

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
PUBLIC SAFETY: (CONTD.)			
Records and identification:			
Personal services and related benefits	\$24,319	\$24,319	
Operating services	508	508	
Materials and supplies	2,394	2,394	
Capital outlay	4	4	
Sub-total records and identification	<u>27,225</u>	<u>27,225</u>	
Youth investigation and control:			
Personal services and related benefits	113,118	113,118	
Operating services	13,542	13,542	
Materials and supplies	94,251	70,772	\$23,479
Travel and other charges	1,966	1,966	
Capitol Outlay	12,428	35,435	(23,007)
Sub-total investigation and control	<u>235,305</u>	<u>234,833</u>	472
Custody of prisoners:			
Personal services and related benefits	155,889	155,889	
Operating services	27,052	27,045	7
Materials and supplies	77,022	76,954	68
Travel and other charges	22,398	23,373	(975)
Sub-total custody of prisoners	<u>282,361</u>	<u>283,261</u>	(900)
Communications:			
Personal services and related benefits	192,545	192,545	
Operating services	49,269	49,250	19
Materials and supplies	3,939	3,939	
Travel and other charges	88	88	
Capital outlay	1,135	1,135	
Sub-total communications	<u>246,976</u>	<u>246,957</u>	19
Total expenditures	<u>\$2,129,065</u>	<u>\$2,136,815</u>	(\$7,750)

(Concluded)

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled Balances
Due to Taxing Bodies and Others
For the Year Ended June 30, 2004

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	FLOWER FUND	SCHOLAR- SHIP FUND	TOTAL
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 2003	\$1,085,126	\$2,895	\$98,859	\$2,811	\$398	\$1,539	\$1,191,628
ADDITIONS							
Deposits:							
Sheriff's sales		195,340					195,340
Fines and costs		38,449	993,909				1,032,358
Garnishments		97,050					97,050
Other deposits		6,341	54,498	42,194	1,049	3,508	107,590
Taxes, fees, etc.,	12,923,614						12,923,614
Total additions	12,923,614	337,180	1,048,407	42,194	1,049	3,508	14,355,952
Total	14,008,740	340,075	1,147,266	45,005	1,447	5,047	15,547,580
REDUCTIONS							
Deposits settled to:							
Louisiana Forestry Commission	29,487						29,487
Louisiana Tax Commission	2,823						2,823
Bienville Parish:							
Sheriff's General Fund	1,128,532	90,708	146,107				1,365,347
Police Jury	1,330,661						1,330,661
School Board	7,859,595						7,859,595
Assessor	263,178						263,178
Clerk of Court		38,307	78,301				116,608
Library	448,410						448,410
Hospital Service District No. 1	45,871						45,871
Recreation District No. 1	143,139						143,139
Shady Grove Recreation Dist.	10,903						10,903
Shiloh Water District	8,737						8,737
North Bienville Fire District	245,662						245,662
Fire Protection District No.4-5	264,318						264,318
Fire Protection District No. 6	127,884						127,884
Fire Protection District No. 7	105,157						105,157
Pension funds	354,813						354,813
Municipalities			6,113				6,113
District attorney			160,225				160,225
Indigent defender board			109,463				109,463

(Continued)

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 Schedule of Changes in Unsettled Balances
 Due to Taxing Bodies and Others, 2004

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	FLOWER FUND	SCHOL- ARSHIP FUND	TOTAL
REDUCTIONS: (CONTD.)							
Deposits settled to: (Contd.)							
Judge's expense account			\$43,309				\$43,309
Criminal court fund			343,866				343,866
Second judicial district court			45,400				45,400
Litigants		\$179,881					179,881
Attorneys, appraisers, etc.		15,439					15,439
Northwest Crime Lab			45,970				45,970
COLE			10,930				10,930
Redemptions		5,013					5,013
Refunds	\$1,496						1,496
Town of Arcadia	67,200						67,200
Other settlements	876	569					1,445
Other reductions		4,895	81,235	\$44,539	\$1,090	\$1,000	132,759
Total reductions	<u>12,438,742</u>	<u>334,812</u>	<u>1,070,919</u>	<u>44,539</u>	<u>1,090</u>	<u>1,000</u>	<u>13,891,102</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, June 30, 2004							
	<u>\$1,569,998</u>	<u>\$5,263</u>	<u>\$76,347</u>	<u>\$466</u>	<u>\$357</u>	<u>\$4,047</u>	<u>\$1,656,478</u>

(Concluded)

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART IV**

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

Mary Jo Finley, CPA
A Professional Corporation
116 Professional Drive
West Monroe, LA 71291
Phone (318) 329-8880 Fax (318) 329-8883

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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

I have audited the basic financial statements of the Bienville Parish Sheriff, a component unit of the Bienville Parish Police Jury, as of and for the year ended June 30, 2004 and have issued my report thereon dated July 19, 2004. I conducted my audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

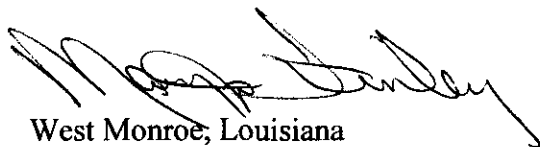
As part of obtaining reasonable assurance about whether the Bienville Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material 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 the Bienville Parish Sheriff'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.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2004

This report is intended solely for the information and use of the Bienville parish sheriff, management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink, appearing to read "M. J. Stanley", is written over the typed name "M. J. Stanley".

West Monroe, Louisiana
July 19, 2004

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2004

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Bienville Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Bienville Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**BIENVILLE PARISH SHERIFF
Arcadia, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2004**

There were no audit findings reported in the audit for the year ended June 30, 2003.