

# **WINN PARISH SHERIFF**

**FINANCIAL REPORT  
JUNE 30, 2019**

**SHANNA JONES, CPA  
WINNFIELD, LOUISIANA**

**WINN PARISH SHERIFF**  
**FINANCIAL REPORT**  
**JUNE 30, 2019**

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# **Winn Parish Sheriff**

P. O. Box 950  
Winnfield, LA 71483

## **MANAGEMENT'S DISCUSSION & ANALYSIS**

The Management's Discussion and Analysis of the Winn Parish Sheriff's (the Sheriff) financial performance presents a narrative overview and analysis of Winn Parish Sheriff's financial activities for the years ended June 30, 2019 and 2018. The Sheriff's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

### **FINANCIAL HIGHLIGHTS**

The Sheriff's net position on June 30, 2019 and June 30, 2018 were \$4,392,442 and \$3,560,320 respectively. The positive net position includes Other Post Employment Benefit Obligation as required GASB Statement No. 75, which is an actuarial calculation showing the estimated future costs of health and other benefits to retirees. The Net Position also includes Net Pension Liability as required by GASB Statement No. 68, which is an actuarial calculation showing the estimated future costs of retirement and other benefits to retirees during their employment.

The Sheriff has \$8,777,719 in Capital Assets as of June 30, 2019 with \$7,060,845 in debt associated with it. The current year General Fund expenditures related to the jail that were not qualified for the federal loan/bond were transferred out to the Capital Projects Fund during the fiscal year end. The Capital Projects Fund was closed as the new jail became a completed asset.

Fiscal year ending June 30, 2019 showed an increase of \$30,950 in Personnel and Related Benefits. These costs continue to be one of the largest expenditures for the Sheriff as \$1,870,866 and \$1,839,916 were spent during fiscal years ended June 30, 2019, and June 30, 2018 respectively. Operating services increased by \$2,408,317 over the prior year figure of \$308,905 for a total expense of \$2,717,222 in 2019. Overall, the Sheriff increased public safety expenditures by \$2,622,217 in the fiscal year ended June 30, 2019 as compared to June 30, 2018; however, income also increased during the fiscal year by \$2,667,647 over the prior year of \$3,475,277 to total revenues of \$6,142,924 for the fiscal year. Also during the fiscal year the Sheriff managed to increase investments, cash and cash equivalents by \$778,024.

### **OVERVIEW OF FINANCIAL STATEMENTS**

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Winn Parish Sheriff's financial position and results of operations from differing perspectives which are described as follows:

**GOVERNMENTAL-WIDE FINANCIAL STATEMENTS**—This report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Sheriff as a whole and present a longer-term view of the Sheriff's finances. These statements tell how the services were financed in the short-term as well as what remains for future spending.

# Winn Parish Sheriff

## MANAGEMENT'S DISCUSSION & ANALYSIS (continued)

FUND FINANCIAL STATEMENTS—A fund is an accountability unit used to maintain control over resources segregated for specific activities. The Sheriff uses funds to ensure and demonstrate compliance with finance related laws and regulations. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources at the end of the year.

As the Government-wide Financial Statements includes the long-term view, comparisons between these two views may provide insight into the long-term impact as short-term financing decreases. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the difference between these two views.

Fiduciary Funds are reported in the Fund Financial Statements and report taxes collected for other taxing bodies, deposits for inmate commissary, and deposits held pending court action. The Sheriff reports these as agency funds.

### OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents Other Required Supplementary Information consisting of a comparison of budgeted revenues and expenditures to actual revenues and expenditures.

### FINANCIAL ANALYSIS OF THE SHERIFF'S GOVERNMENTAL FUNDS

The Sheriff's Governmental Funds consisted of two major funds: General and Capital Projects, along with one non-major fund: DARE. In the current fiscal year, the General fund improved \$828,778. This was mainly the result of increasing revenue by more than the increasing expenses. The DARE fund decreased by \$16,214. This was mainly the result of expenses being more than income. The Capital Project fund closed as the jail was completed at an approximate total cost of \$8,164,827 plus some improvements after completion. The debt service payments and related reserves began during the fiscal year end. As of June 30, 2019 \$439,155 in principle payments had been made so the balance of the bond payable was \$7,060,845. The funds balances as of June 30, 2019 are as follows: General \$4,765,044 and DARE \$35,858.

### FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the Sheriff as a whole.

## Winn Parish Sheriff

### MANAGEMENT'S DISCUSSION & ANALYSIS (continued)

A summary of the basic government-wide financial statements is as follows:

#### Summary of Statement of Net Position

	2019	2018
<b>Assets:</b>		
Current:		
Cash & Cash Equivalents	\$ 1,122,148	\$ 743,813
Investments	3,073,129	3,027,030
Receivables	2,605,150	238,456
Due from Other Funds	1,705	1,544
Prepaid Expenses	15,167	13,431
Non-Current:		
Restricted Cash	42,577	47,529
Restricted Investments	358,542	-
Capital Assets (Net of Depreciation)	8,777,719	7,669,963
Total Assets	15,996,137	11,741,766
<b>Deferred Outflows</b>	<b>546,497</b>	<b>475,523</b>
Total Assets & Deferred Outflows	16,542,634	12,217,289
<b>Liabilities:</b>		
Current:		
Accounts Payable	2,335,769	669,874
Accrued Payroll & Related Liabilities	77,274	73,757
Due from Other Funds	4,473	-
Retainage Payable	-	338,205
Bond Payable, Current Portion	107,382	22,641
Non-Current:		
Net Pension Liability	595,203	681,784
Other Post-Employment Benefits Liability	1,859,586	1,657,485
Bond Payable	6,953,463	5,026,508
Total Liabilities	11,933,150	8,470,254
<b>Deferred Inflows</b>	217,042	186,715
<b>Net Position:</b>		
Invested in Capital Assets, Net of Debt	1,716,874	1,622,435
Restricted	388,658	52,072
Unrestricted	2,286,910	1,885,813
Total Net Position	\$ 4,392,442	\$ 3,560,320

# Winn Parish Sheriff

## MANAGEMENT’S DISCUSSION & ANALYSIS (continued)

Rather than present the Statement of Net Activities, this comparative data shows a Summary of Changes in of Net Position:

	2019	2018
<b>Revenues:</b>		
Program Revenues—		
Charges for Services, Fines, Commissions	\$ 3,137,087	\$ 615,664
Operating Grants & Contributions	149,053	216,968
Capital Grants & Contributions	44,904	13,615
General Revenues—		
Ad Valorem Taxes	1,469,189	1,432,067
Sales Taxes	1,098,153	977,713
Non-Employer Pension Contributions	63,368	62,499
State Revenue Sharing	104,270	104,098
Miscellaneous & Interest	76,092	51,653
Gain on Sale/Retirement of Assets	808	1,000
Total Revenues	6,142,924	3,475,277
<b>Expenses:</b>		
Public Safety	5,310,802	2,688,585
Changes in Net Position	\$ 832,122	\$ 786,692

### GOVERNMENTAL FUNCTION OF EXPENSES

The total function of the Sheriff is public safety and law enforcement activities.

### GENERAL BUDGETARY HIGHLIGHTS

For the year ended June 30, 2019, total revenues and other financing sources as well as total expenditures and other financing uses were within the 5% favorable variance allowed by state law. The original budget was amended to account for additional revenues, such as taxes, fines/fees/commissions and grants, not originally expected. Not included were additional fees and payments related to prisoner maintenance. For the next fiscal year ending June 30, 2020 changes affecting liquidity are proposed to include payments on debt service and other expenditures related to the new jail, prisoner maintenance at the corrections center, and spending within means as possible.

### CONTACTING THE SHERIFF’S OFFICE

This financial report is designed to provide a general overview of the Sheriff’s finances, compliance with governmental financial reporting laws and regulations and demonstrate the Sheriff’s commitment to public accountability. If you have additional questions about this report or would like to request additional information, contact Cranford Jordan, Sheriff, P. O. Box 950, Winnfield, LA 71483.

# *Shanna Jones, CPA*

*795 Big Creek Rd  
Winnfield, LA 71483  
792-8544*

## INDEPENDENT AUDITOR'S REPORT

Cranford Jordan, Sheriff  
of Winn Parish  
P.O. Box 950  
Winnfield, Louisiana

### **Report on the Financial Statements**

I have audited the accompanying financial statements of the governmental activities, the major funds, the aggregate remaining fund information of Winn Parish Sheriff (the "Sheriff") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the U.S. and the *Louisiana Governmental Audit Guide*. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a reasonable basis for my audit opinions.

## **Opinions**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major funds, and the aggregate remaining fund information of the Winn Parish Sheriff as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages M1 through M4, the Budgetary Comparison Schedule presented on pages 37, the Schedule of the Sheriff's Proportionate Share of the Net Pension Liability on page 39, the Schedule of the Sheriff's Contributions on page 40, and the Schedule of the Changes in the Sheriff's Total OPEB Liability and Related Ratios on page 41, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

My audit was conducted for the purpose of forming opinions on financial statements that collectively comprise the Sheriff's basic financial statements. The Agency Funds and their Statement of Collections, Distributions, and Unsettled Deposits-Agency Funds presented on page 43 and listed in the Table of Contents as Supplementary Information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards on page 46 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The Statement of Collections, Distributions, and Unsettled Deposits-Agency Funds and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

As previously stated, my audit was conducted for the purpose of forming an opinion on financial statements that collectively comprise the Sheriff's basic financial statements. The Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer presented on page 45 and listed in the Table of Contents as Supplementary Information is presented for purposes of additional analysis and is not a required part of the basic financial statements but is required by Act 462 of 2015 which amends Act 706 of the Louisiana 2014 Legislative Session. This schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the Schedule of Compensation, Benefits and Other Payments is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

As allowed by Louisiana R.S. 24:513, the Louisiana Legislative Auditor has required governmental entities with public funds of \$500,000 or more to have certain agreed-upon procedures performed as included in the *Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures* (SAUPs). The Sheriff's management is responsible for those control and compliance (C/C) areas identified in the SAUPs, see pages 58-67. The agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Governmental Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report presented on pages 68-70. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Other Reporting Required by *Governmental Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued a reported dated December 5, 2019, on my consideration of the Winn Parish Sheriff's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Winn Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Winn Parish Sheriff's internal control over financial reporting and compliance.



Shanna Jones, CPA  
Winnfield, Louisiana  
December 5, 2019

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

**WINN PARISH SHERIFF**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2019**

	Governmental Activities
<b>Assets:</b>	
Current Assets:	
Cash & Cash Equivalents	\$ 1,122,148
Investments	3,073,129
Receivables	2,605,150
Prepaid Expenses	15,167
Due from Other Funds	<u>1,705</u>
Total Current Assets	6,817,299
Non-Current Assets:	
Restricted Cash	42,577
Restricted Investments	358,542
Capital Assets	
Depreciable (Net)	8,697,606
Non-Depreciable	<u>80,113</u>
Total Non-Current Assets	<u>9,178,838</u>
Total Assets	15,996,137
<b>Deferred Outflows:</b>	
Pension Related	449,768
OPEB Related	<u>96,729</u>
Total Assets & Deferred Outflows	16,542,634
<b>Liabilities:</b>	
Current Liabilities:	
Accounts Payable	2,335,769
Payroll and Related Liabilities	77,274
Due to Other Funds	4,473
Sales Tax Bond-Current portion	<u>107,382</u>
Total Current Liabilities	2,524,898
Non-Current Liabilities:	
Other Post-Employment Benefits	1,859,586
Net Pension Liability	595,203
Sales Tax Bond—Net of Current portion	<u>6,953,463</u>
Total Non-Current Liabilities	9,408,252
Total Liabilities	11,933,150
<b>Deferred Inflows:</b>	
Pension Related	217,042
<b>Net Position:</b>	
Net Investment in Capital Assets	1,716,874
Restricted	388,658
Unrestricted	<u>2,286,910</u>
Total Net Position	<u>\$ 4,392,442</u>

The accompanying notes are an integral part of the basic financial statements.

**WINN PARISH SHERIFF**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2019**

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenue</u>			<u>Net (Expense)</u> <u>Revenue &amp; Changes</u> <u>in Net Position</u> <u>Government Activities</u>
		<u>Fines, Fees,</u> <u>Commissions</u> <u>&amp; Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants &amp;</u> <u>Contributions</u>	<u>Capital</u> <u>Grants &amp;</u> <u>Contributions</u>	
Governmental Activities:					
Public Safety	\$ 5,310,802	\$ 3,137,087	\$ 149,053	\$ 44,904	\$ ( 1,979,758)
General Revenues:					
Taxes:					
					1,469,189
Ad Valorem					
					1,098,153
Sales					
Non-Employer Pension Contrib.					63,368
State Revenue Sharing					104,270
Interest Earnings					66,668
Miscellaneous					9,424
Gain (Loss) on Sale of Assets					808
Total General Revenues					2,811,880
Change in Net Position					832,122
Net Position July 1, 2018					3,560,320
Net Position June 30, 2019					\$ 4,392,442

The accompanying notes are an integral part of the basic financial statements.

## FUND FINANCIAL STATEMENTS

**WINN PARISH SHERIFF**  
**BALANCE SHEET—GOVERNMENTAL FUNDS**  
**JUNE 30, 2019**

	Major General	Funds Capital Project	Non-Major Fund DARE	Total Governmental Funds
<b>Assets:</b>				
Current Assets:				
Cash & Cash Equivalents	\$ 1,122,148			\$ 1,122,148
Investments	3,073,129			3,073,129
Receivables	2,602,823		\$ 2,327	2,605,150
Prepaid Expenses	15,167			15,167
Due from Other Funds	9,960		( 8,255)	1,705
Non-Current Assets:				
Restricted Cash	-	-	42,577	42,577
Restricted Investments	358,542	-	-	358,542
Total Assets	7,181,769	-	36,649	7,218,418
<b>Liabilities:</b>				
Current Liabilities:				
Accounts Payable	2,334,978	-	791	2,335,769
Payroll & Related Liabilities	77,274			77,274
Due to Other Funds	4,473	-	-	4,473
Total Liabilities	2,416,725	-	791	2,417,516
<b>Fund Balances:</b>				
Nonspendable	15,167			15,167
Restricted	352,800	-	35,858	388,658
Unassigned	4,397,077	-	-	4,397,077
Total Fund Balances	4,765,044	-	35,858	4,800,902
Total Liabilities & Fund Balances	\$ 7,181,769	\$ -	\$ 36,649	\$ 7,218,418

The accompanying notes are an integral part of the basic financial statements.

**WINN PARISH SHERIFF**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2019**

Total Fund Balances for the Governmental Funds at June 30, 2019		\$ 4,800,902
Total Net Position reported for Governmental Activities in the Statement of Net Position is different because:		
Deferred Outflows:		
Pension Related		449,768
OPEB Related		96,729
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:		
Non-Depreciable	80,113	
Depreciable	9,795,923	
Less: Accumulated Depreciation	<u>( 1,098,317)</u>	8,777,719
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental Fund Balance Sheet:		
Bond Proceeds, (net of principal repayment \$439,155)		( 7,060,845)
Net Pension Liability		( 595,203)
Total Other Post-Employment Benefits Liability		( 1,859,586)
Deferred Inflows:		
Pension Related		( 217,042)
OPEB Related		<u>-</u>
Total Net Position of Governmental Activities at June 30, 2019		<u>\$ 4,392,442</u>

The accompanying notes are an integral part of the basic financial statements.

**WINN PARISH SHERIFF**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Major</u>	<u>Funds</u>	Non-Major	Total
<b>Revenues:</b>	<u>General</u>	<u>Capital</u>	<u>Fund</u>	<u>Governmental</u>
	<u>General</u>	<u>Project</u>	<u>DARE</u>	<u>Funds</u>
Taxes:				
Ad Valorem	\$ 1,469,189			\$ 1,469,189
Sales	1,098,153			1,098,153
Fines, Fees, Commissions & Charges for Services:				
Civil & Criminal Fees	89,034			89,034
Commissions-Taxes	5,395			5,395
Commissions-Fines & Bonds	36,662		\$ 3,345	40,007
Prisoner Maintenance	479,376			479,376
Prisoner Maintenance-Correct Ctr	2,307,234			2,307,234
Correction Center Fees	61,936			61,936
Other Fines, Fees, Commissions & Charges for Services	154,105			154,105
Intergovernmental:				
Federal Grants	79,584			79,584
State Funding:				
Grants	-		21,850	21,850
Supplemental Pay	82,749			82,749
Revenue Sharing	104,270			104,270
Other Grants	7,290			7,290
Miscellaneous:				
Interest Earned	66,668			66,668
Donations	-		2,484	2,484
Other	9,424			9,424
<b>Total Revenues</b>	<u>6,051,069</u>	<u>-</u>	<u>27,679</u>	<u>6,078,748</u>
<b>Expenditures:</b>				
Public Safety—Current:				
Personnel & Related Benefits	1,870,866			1,870,866
Operating Services	2,717,222			2,717,222
Materials & Supplies	249,563		24,735	274,298
Training, Travel & Other	15,847		200	16,047
Capital Outlay	262,409	1,086,465		1,348,874
Debt Service—Principal	33,898	405,257		439,155
Debt Service—Interest	54,302			54,302
<b>Total Expenditures</b>	<u>5,204,107</u>	<u>1,491,722</u>	<u>24,935</u>	<u>6,720,764</u>

(Continued)

**WINN PARISH SHERIFF**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Major</u>	<u>Funds</u>	Non-Major	Total
	<u>General</u>	<u>Capital Project</u>	<u>Fund DARE</u>	<u>Governmental Funds</u>
Excess (Deficiency) of Revenues over Expenditures	846,962	( 1,491,722)	2,744	( 642,016)
<b>Other Financing Sources/(Uses):</b>				
Capital Asset Sales	2,100	-	-	2,100
Bond Proceeds	-	2,450,851	-	2,450,851
Transfers In/(Out)	<u>( 20,284)</u>	<u>39,242</u>	<u>(18,958)</u>	<u>-</u>
Total Other Financing Sources/(Uses)	( 18,184)	2,490,093	(18,958)	2,452,951
Excess of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	828,778	998,371	(16,214)	1,810,935
Fund Balances—Beginning of Year	<u>3,936,266</u>	<u>( 998,371)</u>	<u>52,072</u>	<u>2,989,967</u>
Fund Balances—End of Year	<u>\$ 4,765,044</u>	<u>\$ -</u>	<u>\$ 35,858</u>	<u>\$ 4,800,902</u>

The accompanying notes are an integral part of the basic financial statements.

(Concluded)

**WINN PARISH SHERIFF**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Net Change in Fund Balances—Governmental Funds	\$ 1,810,935
<p>Amounts reported for Governmental Activities  in the Statement of Activities are different because:</p>	
<p>Governmental Funds report Capital Outlays as  expenditures. However, in the Statement of  Activities the cost of these assets is allocated over  their estimated useful lives as depreciation expense.  The cost of Capital Assets recorded in the current  period is</p>	
	1,348,874
<p>Depreciation expense on Capital Assets is reported in  the Government-wide Financial Statements, but  does not require the use of current financial resources  and is not reported in the Fund Financial Statements.  Current year depreciation expense is</p>	
	( 239,825)
<p>Governmental Funds report the entire amount received from the  Sales of Assets as Revenues, but the undepreciated cost of the  assets reduces the gain from the sale in the Statement of Activities.</p>	
	( 1,292)
Bond Proceeds, repaid	439,155
Bond Proceeds	( 2,450,851)
<p>Increases in Other Post Employment Benefits are reflected  as an increase in Expenses on the Statement of Activities,  but are not reported in the Governmental Fund.</p>	
	( 56,993)
Non-employer Contributions to Cost-sharing Pension Plan	63,368
Pension Expense (Benefit)	<u>( 81,249)</u>
Net Change in Net Position per Statement of Activities	<u>\$ 832,122</u>

The accompanying notes are an integral part of the basic financial statements.

**WINN PARISH SHERIFF**  
**STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Civil</u>	<u>Cash Bond</u>	<u>Tax Collector</u>	<u>Inmate</u>	<u>DC Inmate</u>	<u>Totals</u>
Assets:						
Cash & Cash Equivalents	\$ 9,198	\$ 49,523	\$ 26,665	\$ 6,039	\$ 17,359	\$ 108,784
Investments	-	-	8,544	-	-	8,544
Due from Other Funds	-	54	4,419	-	-	4,473
	<u>9,198</u>	<u>49,577</u>	<u>39,628</u>	<u>6,039</u>	<u>17,359</u>	<u>121,801</u>
Total Assets						
Liabilities:						
Due to Other Funds	-	-	1,750	-	-	1,750
Due to Others	<u>9,198</u>	<u>49,577</u>	<u>37,878</u>	<u>6,039</u>	<u>17,359</u>	<u>120,051</u>
	<u>9,198</u>	<u>49,577</u>	<u>39,628</u>	<u>6,039</u>	<u>17,359</u>	<u>121,801</u>
Total Liabilities						
Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 1—INTRODUCTION**

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 administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, state revenue sharing funds, parish occupational licenses and fines, costs and bond forfeitures imposed by the District Court.

The Sheriff also has a cooperative endeavor agreement with the State of Louisiana to operate a prison, see Note 22.

**NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of the Winn Parish Sheriff conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of applicable Louisiana Revised Statutes and to the guides set forth in the *Louisiana Governmental Audit Guide*.

Reporting Entity

Governmental Accounting Standard Board (GASB) Statement No. 61 amended No 14's established the criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under these provisions, the Winn Parish Sheriff is considered a primary government, since the Sheriff is an independently elected parish official and is not fiscally dependent on any other governmental entity. The primary government is required to consider all entities 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. The accompanying financial statements present information only on the funds that comprise the Winn Parish Sheriff, the primary government.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

Basis of Presentation

Government-Wide Financial Statements (GWFS):

GASB Statement No. 63 changed the title of Net Assets to Net Position along with standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position. As required the Sheriff has implemented GASB Statement No. 63 for the fiscal year end June 30, 2013.

GASB Statement No. 75 replaced GASB Statement No. 45 regarding Other Post-Employment Benefits. As required the Sheriff has implemented Statement of Governmental Accountings (GASB Statement) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension* for the fiscal year end June 30, 2018.

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all governmental funds of the reporting entity, noting that that fiduciary funds were not included. The internal activity in the government-wide financial statements has been eliminated. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS):

The accounts of the Sheriff are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff. The funds of the Sheriff are described as follows:

Governmental Funds:

General Fund—The General Fund is the principal fund and is used to account for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are ad valorem taxes levied by the law enforcement district, one-half cent sales taxes levied in parish, and prisoner maintenance

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

at the correction center. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and other maintenance of prisoners, and various other reimbursements, fees, grants, and commissions. General operating expenditures are paid from this fund as are all other expenditures and revenues not required to be accounted for separately.

Capital Projects Fund—The Capital Projects fund was opened by the Sheriff for the purpose of separately recording the construction in progress and related interim debt funding of the jail facilities for the law enforcement district. Expenditures from the General Fund for construction in progress related to the jail in the current year were transferred out in the current year. The fund was then closed as construction was completed during the fiscal year ended June 30, 2019.

DARE Fund—The DARE Fund was created by the Sheriff for the purpose of assisting management with adhering to restrictions on spending in place by the funding source. It is the only nonmajor governmental fund at this time.

**Fiduciary Funds:**

Agency Funds—The Civil, Tax Collector, Cash Bond, Inmate and Inmate DC Funds are used to account for assets held as an agent for various taxing bodies (tax collections), deposits for inmate commissaries, and for deposits held pending court action. Disbursements from these funds are made to various parish agencies, litigants in suits, etcetera, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations and, accordingly, have no measurement focus.

Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made.

Accrual Basis—Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the exchange.

Modified Accrual Basis—Fund Financial Statements (FFS)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

when they are 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 60 days after year end. Expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Assets Liabilities and Equity

Cash and Cash Equivalents—The Sheriff’s cash is considered to be the cash in demand deposits and interest bearing deposits. Cash equivalents include all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates.

Investments—The Sheriff’s investments are limited by LA RS 33:2955. During the fiscal year certificates of deposits with maturities of greater than 90 days are considered investments. Investments in certificates of deposit totaled \$8,544 at June 30, 2019.

At June 30, 2019, investments held by the Winn Parish Sheriff also consisted of \$3,431,671 in the Louisiana Asset Management Pool (LAMP), the local government investment pool. \$358,542 of this amount is in a separate account restricted related to bond requirements. The investment in LAMP by the Sheriff is not categorized in the three risk categories provided by GASB because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is rated AAAM by Standard & Poor’s.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP’s total investments is (NUMBER- days) (from LAMP’s monthly Portfolio Holdings) as of (DATE – month-end).

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

Capital Assets—The Sheriff reports property and equipment in the governmental activities column in the GWFS. Capital assets are carried at historical 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 \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized. Also the Sheriff’s FFS expense assets as capital outlays in the year occurring.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets’ estimated useful lives using the straight-line method. The assets estimated useful lives are as follows:

Equipment and Furniture	5 - 12 years
Vehicles	5 years
Buildings and Improvements	15 - 40 years
Land Improvement	15 years

Compensated Absences—Employees are not allowed to carry leave forward from year to year, with the exception of vacation which is payable upon termination. Therefore, there is an entry made for compensated absences payable as of the fiscal year end.

Equity Classifications—In the Government-Wide Financial Statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Invested in Capital Assets—Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position—Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position—All other net position that does not meet the definition of “restricted” or “invested in capital assets.”

In the Fund Financial Statements, governmental fund equity is classified as fund balance. Beginning with fiscal year 2011, the Sheriff implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions”. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund, a major governmental fund, has a nonspendable fund balance of \$15,167 which represents prepaid expenses. There is a restricted fund balance related to the bond payable requirements of \$352,800. The remaining fund balance of \$4,397,077 is classified as unassigned. The Construction Fund closed during the fiscal year ended June 30, 2019. The DARE Fund as the only nonmajor governmental fund has a restricted fund balance of \$35,858.

When an expense is incurred for the purposes for which both restricted and unrestricted net position are available, management applies restricted net position first, unless a determination is made to use unrestricted net position. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

Pension Plan—The Winn Parish Sheriff is a participating employer in a cost-sharing, multiple employer defined benefit pension plan as described in Note 10. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan. A separate audited report on the plan is available on the Louisiana Legislative Auditor's website.

Budget—Prior to the beginning of each fiscal year, the Sheriff adopts a budget for the next fiscal year. The budget is open for public inspection. All budgeted appropriations lapse at the end of each fiscal year. The budget is prepared on the modified accrual basis of accounting.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

Estimates—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 3—AD VALOREM TAXES**

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem taxes. Property taxes are levied by the Sheriff on property values assessed by the Winn Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Sheriff levied the following ad valorem taxes for 2018:

	<u>Authorized</u>	<u>Levied</u>
Law Enforcement District #1	11.20	11.20
Law Enforcement District #2	9.49	9.49

The Sheriff’s Law Enforcement District # 1 millage was established by the Louisiana constitution and does not expire while the Law Enforcement District # 2 millage for 9.49 expires in the year 2020, as voted by electors in Winn Parish.

The Sheriff recognizes property tax revenues when levied. The property tax calendar is as follows:

<u>Property Tax Calendar</u>	
Assessment Date	January 1
Levy Date	June 30
Tax Bills Mailed	October 15
Total Taxes Due	December 31
Penalties & Interest Added	January 31 of ensuing year
Tax Sale	May 15 of ensuing year

Total assessed value for the Sheriff was \$86,968,019 in 2018. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer’s primary residence from parish property taxes. This homestead exemption for the Sheriff was a total of \$17,222,023 of the assessed value in 2018.

**NOTE 4—SALES TAX**

On November 16, 2014, the voters of Winn Parish passed a one-half cent sales tax for operations of the Sheriff. This perpetuity sales tax was levied effective January 1, 2014. The Winn Parish School Board collects and remits this sales tax. It currently serves as collateral for the debt related to the construction of the jail facilities.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 5—CASH AND CASH EQUIVALENTS**

At June 30, 2019, the carrying amount of the Sheriff's cash and cash equivalents of governmental and fiduciary funds (collected bank balances) totaled \$1,304,679 at one financial institution, \$0 at another and \$24,724 at a third financial institution. This includes a certificate of deposit with a maturity of less than 90 days, for protested taxes. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent banks. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agents. These securities are held in the name of entity by the pledging fiscal agent banks in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2019, the Sheriff's deposits were secured from risk by federal deposit insurance of \$250,000 at each financial institution, and the remaining deposits were secured by either a letter of credit or pledged securities in the name entity by the fiscal agent banks with a market value greater than the remaining amounts.

**NOTE 6—INVESTMENTS**

At June 30, 2019, the carrying amount of the Sheriff's investments of fiduciary funds (collected bank balances) totaled \$8,544 at a financial institution. This is comprised of certificates of deposit with maturities of greater than 90 days, including two for protested taxes. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent banks. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agents. These securities are held in the name of entity by the pledging fiscal agent banks in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2019, the Sheriff's deposits were secured from risk by federal deposit insurance of \$250,000 at the financial institution.

At June 30, 2019, investments held by the Winn Parish Sheriff also consisted of \$3,431,671 in the Louisiana Asset Management Pool (LAMP), the local government investment pool. The investment in LAMP by the Sheriff is not categorized in the three risk categories provided by GASB because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is rated AAAM by Standard & Poor's. See Note 2 for additional disclosures related to LAMP.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 7—DUE FROM/TO OTHER FUNDS**

At June 30, 2019 amounts due from and to other Sheriff funds are as follows:

<u>Fund</u>	<u>Due To</u>	<u>Due From</u>
General	\$ 9,960	\$ 4,473
Tax Collector	4,419	1,705
Cash Bond	54	
DARE		8,255

The interfund balances resulted from normal settlements between funds.

**NOTE 8—REVENUES RECEIVABLE**

The following is a summary of receivables as of June 30, 2019:

	<u>General</u>	<u>DARE</u>
Prisoner Maintenance	\$ 71,288	
Prisoner Maintenance—Correction Center	2,281,406	
Correction Center Fees	61,936	
Commission-Fines & Bonds	1,934	
Other Fees, Fines, and Commissions	8,675	\$ 435
Ad Valorem Taxes	2,942	
Sales Taxes	165,606	
Grants	8,083	1,892
Interest & Miscellaneous	953	
Total	<u>\$ 2,602,823</u>	<u>\$ 2,327</u>

**NOTE 9—CAPITAL ASSETS**

Capital asset balances and activity for the year ended June 30, 2019 are as follows:

<u>Governmental</u> <u>Activities</u>	<u>Balance</u> <u>07/01/18</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/19</u>
Capital Assets—NonDepreciable:				
Land	\$ 80,113	\$ -	\$ -	\$ 80,113
Construction in Progress	<u>7,078,362</u>	<u>1,086,465</u>	<u>8,164,827</u>	<u>-</u>
Total NonDepreciable Assets	<u>7,158,475</u>	<u>1,086,465</u>	<u>8,164,827</u>	<u>80,113</u>
Capital Assets—Depreciable:				
Furniture and Equipment	576,582	137,988	-	714,570
Vehicles	614,707	82,434	5,000	692,141
Buildings	157,431	8,192,813	-	8,350,244
Land Improvements	24,968	14,000	-	38,968
Total Depreciable Assets	<u>1,373,688</u>	<u>8,427,235</u>	<u>5,000</u>	<u>9,795,923</u>
Total Capital Assets	<u>8,532,163</u>	<u>9,513,700</u>	<u>8,169,827</u>	<u>9,876,036</u>

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

Governmental Activities	Balance <u>07/01/18</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>06/30/19</u>
Less Accumulated Depreciation:				
Furniture and Equipment	419,555	75,341	-	494,896
Vehicles	378,519	103,683	3,708	478,494
Buildings	61,490	58,359	-	119,849
Land Improvements	<u>2,636</u>	<u>2,442</u>	<u>-</u>	<u>5,078</u>
Total Accum. Depreciation	<u>862,200</u>	<u>239,825</u>	<u>3,708</u>	<u>1,098,317</u>
Net Capital Assets	<u>\$7,669,963</u>			<u>\$8,777,719</u>

Depreciation expense for the year ended June 30, 2019 of \$239,825 is charged to the public safety expenditures.

**NOTE 10—PENSION PLAN**

*Plan Description*—Substantially all employees of the Winn Parish Sheriff participate in the Louisiana Sheriffs’ Pension and Relief Fund (“System”). The Sheriffs’ Pension and Relief Fund is a multiple employer (cost-sharing) defined benefit, statewide public employee retirement system (PERS) that is administrated and controlled by a separate board of trustees.

All sheriffs, deputies, and other employees who are 18 years or older at the time of original employment, who earn per month not less than \$400 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 between January 1, 2000 and December 31, 2012; and \$1,000 if employed after January 1, 2013, are required to participate in the System. Employees whose employment began before January 1, 2012 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 a percentage of their final-average salary for each year of credited service. Those employed originally after January 1, 2012, are eligible to retire at 62 years of age with 12 years of creditable service, at 60 with 20 years of service and at 55 with 30 years of service. The retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary for employees hired before June 30, 2006, is the employee’s average salary over the 36 consecutive or joined months that produce the highest average. For those whose first eligible employment began after July 1, 2006, final average salary is calculated using the 60 highest successive months of employment. Employees whose employment began prior to January 1, 2012, and 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 their date of termination as indicated previously. If these employees terminate with at least 20 years of credited service, they 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 and cost of living adjustments are allowed. Benefits are established or amended by state statute.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

The System issues an annual publicly available financial report that includes financial statements and required supplemental information for the System. That report may be obtained by writing to the Louisiana Sheriffs' Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, LA 70802 or by calling (225) 219-0500 or at [www.lla.la.gov](http://www.lla.la.gov).

*Funding Policy*—Contributions to the System 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. State statute requires covered employees to contribute a percentage of their salaries to the System and such percentage at June 30, 2019 was 10.25%. 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. During year ended June 30, 2019, the current rate for employers was 12.25%. The Winn Parish Sheriff's office contributions to the System for the years ended June 30, 2019, 2018, and 2017 were \$245,300, \$245,712, and \$255,964, respectively, and were materially equal to the required contributions for each year.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*—At June 30, 2019, the Sheriff reported a liability of \$595,203 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the Sheriff's proportion was .155%, which was a decrease of 0.002% from its proportion measured as of June 30, 2017. For the year ended June 30, 2019, the Sheriff recognized pension expense/(benefit) of \$(81,249) representing its proportionate share of the System's net expense, including amortization of deferred amounts.

At June 30, 2019, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Deferred Flows of Resources</u>	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience		\$ 167,083
Changes of assumptions	\$ 175,950	
Net difference between projected and actual earnings on pension plan investments	-	35,333
Changes in proportion and differences between Employer contributions and proportionate share of contributions	140,338	14,626
Employer contributions subsequent to the measurement date	<u>133,480</u>	<u>-</u>
Totals	\$ 449,768	\$ 217,042

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

The Sheriff reported a total of \$133,480 as deferred outflow of resources related to pension contributions made subsequent to the plan’s measurement period of June 30, 2018 which will be recognized as a reduction in net pension liability in the Sheriff’s fiscal year ended June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources, including remaining plan’s amortization, related to pensions will be recognized in pension expense as follows:

Year	Amount
2019	\$ 108,312
2020	31,062
2021	( 52,458)
2022	3,089
2023	<u>9,242</u>
Total	<u>\$ 99,247</u>

*Actuarial Methods and Assumptions*—A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2019 are as follows:

Valuation Date	June 30, 2018	
Actuarial Cost Method	Entry Age Normal	
Actuarial Assumptions:		
Investment Rate of Return	7.25% Net of Investment Expense	
Discount Rate	7.25%	
Projected Salary Increases	5.5% (2.6% Inflation, 2.9% Merit)	
Mortality Rates	RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Table for active members, healthy annuitants and beneficiaries	
	RP-2000 Disabled Lives Mortality Table for disabled annuitants	
Expected Remaining	2018 - 6 years	
	2017 - 7 years	2015 - 6 years
Service Lives	2016 - 7 years	2014 - 6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.	

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018 are summarized in the following table:

Asset Class	Target Allocation	Real Return Arithmetic	Long-Term Expected Real Rate of Return
Equity securities	62%	6.9%	4.3%
Bonds	23%	3.2	0.7%
Alternative Investments	<u>15%</u>	4.5	<u>0.7%</u>
Totals	<u>100%</u>		5.7%
Inflation			<u>2.5%</u>
Expected Arithmetic Nominal Return			<u>8.2%</u>

*Mortality Rate*—The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Pension Fund's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

*Discount Rate*—The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates, approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on System's investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*—The following table presents the Sheriff's proportionate share of the net pension liability (NPL) using the discount rate of each Retirement System as well as what the Sheriff's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage point higher than the current rate used by each of the Retirement Systems:

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
LA Sheriffs' Pension & Relief Fund Rates	6.25%	7.25%	8.25%
Winn Parish Sheriff's Share of NPL	\$ 1,347,023	\$ 595,203	\$ ( 37,744)

**NOTE 11—OTHER POST EMPLOYMENT BENEFITS**

*Plan Description* - The Winn Parish Sheriff provides certain continuing health and life insurance benefits for its retired employees. The Winn Parish Sheriff's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The plan does not issue a publicly available report. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

*Benefits Provided* – Medical/dental and life insurance benefits are provided to employees upon actual retirement. The employer pays a 100% of the medical coverage for the retiree. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; or, age 55 and 15 years of service. Hired after January 1st, 2012, age 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 50% of the original amount at age 70.

*Employees Covered by Benefit Terms* – At June 30 ,2019, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	12
Active Employees	<u>27</u>
Total	39

*Total OPEB Liability* - The Sheriff's total other post-employment benefit (OPEB) liability of \$1,859,586 was measured as of June 30, 2019, and was determined by an actuarial valuation as of that date.

*Actuarial Methods and Assumptions*—The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

Inflation	2.5% Annually
Healthcare Trend	Flat 5.5% Annually
Salary Increases	3.0% Annually
Prior Discount Rate	3.87% Annually (Average of Bond Buyer's 20 year general obligation municipal bond index as of June 30, 2018)
Discount Rate	3.50% Annually (Average of Bond Buyer's 20 year general obligation municipal bond index as of June 30, 2019)
Mortality Rates	SOA RP-2000 Table without projections with 50/50% blend

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2019.

**Changes in the Total OPEB Liability:**

Balance at 6/30/18	\$1,657,485
Changes for the year:	
Service Cost	65,171
Interest Cost at 3.50%	65,405
Difference between expected and actual experience	62,358
Changes in Assumptions	86,619
Benefit Payments -Employer Retiree Premiums Paid	<u>( 77,452)</u>
Net Change	<u>202,101</u>
Balance at 6/30/19	<u>\$1,859,586</u>

*Sensitivity of the Total OPEB to Changes in the Discount Rate*—The following presents the Sheriff's total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage point higher than the current discount rate:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
Discount Rates	2.5%	3.5%	4.5%
Total OPEB Liability	\$ 2,135,751	\$ 1,859,586	\$ 1,634,797

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates* – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage point higher than the current healthcare trend rates:

	<u>1.0% Decrease</u>	<u>Current Healthcare Rate</u>	<u>1.0% Increase</u>
Healthcare Rates	4.5%	5.5%	6.5%
Total OPEB Liability	\$ 1,628,269	\$ 1,859,586	\$ 2,146,118

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2019, the Sheriff recognized OPEB expense of \$56,993. At June 30, 2019, the Sheriff reported deferred outflows of resources related to OPEB totaling \$96,729. This is for the differences between expected and actual experience in the amount of \$13,441 and changes in assumptions in the amount of \$83,288.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year	Amount
2020	\$ 3,869
2021	3,869
2022	3,869
2023	3,869
2024	3,869
Thereafter	<u>77,384</u>
Total	<u>\$ 96,729</u>

**NOTE 12—DEFERRED COMPENSATION PLAN**

During the fiscal year ended June 30, 2019, the Winn Parish Sheriff began offering its employees participation in the Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397. During the fiscal year ended June 30, 2019, the Sheriff contributed \$38,114 to the Plan which was the amount withheld from employees.

**NOTE 13—DEBT**

During the fiscal year ended June 30, 2017 the Winn Parish Sheriff otherwise known as the Winn Parish Law Enforcement District incurred debt related to the construction of the jail facilities, as approved by the State Bond Commission. The Bond Payable was issued by the U.S. Rural Development (USDA) for \$7,500,000. However as of June 30, 2018, the bond balance payable was \$5,049,149 with USDA holding the remainder of \$2,450,851. Interest only was due at that time at a rate of 3.5% and was capitalized. For the years ended June 30, 2018 and 2019, approximately \$54,345 and \$212,829 in interest was capitalized. The bond terms state once construction is complete and the jail is revenue producing, a Debt Service Fund would be created with scheduled payments and required contingency funds. As the jail became revenue producing during the fiscal year ended June 30, 2019 the Debt Service Reserve began being funded. The bond payable principal balance as of June 30, 2019 was \$7,060,845. The parish ½ cent sales tax passed on November 16, 2014, serves as collateral for the debt.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

Bond payable 6/30/18	\$5,049,149
Increase (additional borrowings utilized)	2,450,851
Decrease (principle repayment)	<u>( 439,155)</u>
Bond payable 6/30/19	<u>\$7,060,845</u>

Bond payable at June 30, 2019 was comprised of the one Sales Tax Bond, Series 2018 which was issued and dated March 28, 2018 for \$7,500,000 with interest at 3.5% and due in monthly installments of \$29,400 over 40 years.

The annual requirements to amortize this debt outstanding as of June 30, 2019, including interest payments of \$5,109,079 are estimated as follows:

YEAR ENDING JUNE 30	PRINCIPLE	INTEREST	TOTAL PAYMENTS
2020	\$ 107,382	\$ 245,418	\$ 352,800
2021	111,201	241,599	352,800
2022	115,156	237,644	352,800
2023	119,252	233,548	352,800
2024	123,494	229,306	352,800
2025 – 2029	686,562	1,077,438	1,764,000
2030 – 2034	817,656	946,344	1,764,000
2035 – 2039	973,782	790,218	1,764,000
2040 – 2044	1,159,718	604,282	1,764,000
2045 – 2049	1,381,158	382,842	1,764,000
2050 – 2054	<u>1,465,484</u>	<u>120,440</u>	<u>1,585,924</u>
<b>TOTALS</b>	<u>\$ 7,060,845</u>	<u>\$ 5,109,079</u>	<u>\$ 12,169,924</u>

**NOTE 14—ON BEHALF PAYMENTS**

Certain employees of the Winn Parish Sheriff receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$82,849 for the fiscal year ended June 30, 2019.

**NOTE 15—SERVICES PROVIDED BY WINN PARISH POLICE JURY**

The Sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the Winn Parish Police Jury.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 16—CHANGES IN AGENCY BALANCES**

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

<u>Funds</u>	<u>Balance</u> <u>07/01/18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>06/30/19</u>
Civil	\$ 9,307	\$ 257,087	\$ 257,196	\$ 9,198
Cash Bond	50,477	455,065	455,965	49,577
Tax Collector	35,079	7,382,629	7,378,080	39,628
Inmate	8,345	29,656	31,962	6,039
Inmate-Detention	<u>-</u>	<u>43,323</u>	<u>25,964</u>	<u>17,359</u>
Totals	<u>\$ 103,208</u>	<u>\$ 8,167,760</u>	<u>\$ 8,149,167</u>	<u>\$ 121,801</u>

**NOTE 17—EX-OFFICIO TAX COLLECTOR**

The amount of cash on hand at year-end was \$21,419, which does not include taxes paid under protest. The amount of taxes collect by the taxing authority was:

Winn Parish School Board	\$ 2,638,278
Winn Parish Police Jury	1,612,383
Winn Parish Sheriff	1,490,693
Winn Parish Assessor	355,221
Winn Parish Fire District	634,167
Louisiana Tax Commission	5,736
Louisiana Forestry Commission	35,971
Pension Funds	<u>194,165</u>
Total	<u>\$ 6,966,614</u>

All assessed taxes after change orders approved by the LA Tax Commission were deemed collectible as of June 30, 2019.

**NOTE 18—TAXES PAID UNDER PROTEST**

The unsettled balances due to taxing bodies and others in the agency fund at June 30, 2019, include \$13,790 of taxes paid under protest. These monies are cash equivalents of \$5,246 and investments of \$8,544 and include interest earned as certificates of deposit and are held pending resolution of the protest. They are accounted for in the Tax Collector Agency Fund.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

NOTE 19—DARE

DARE reimburses for personnel, employee benefits, and travel related to the program as well as for supplies. The personnel and related is paid from the General Fund and monies are deposited to that fund to cover said expenses. For the fiscal year ended June 30, 2019, monies deposited/transferred to the general fund for personnel and related totaled \$18,608 while travel related totaled \$350.

NOTE 20—STATE REVENUE SHARING FUNDS

The revenue sharing funds received during the fiscal year were distributed as follows:

Winn Parish Sheriff	\$ 104,270
Winn Parish School Board	71,037
Winn Parish Police Jury	80,887
Winn Parish Assessor	22,926
Pension Funds	<u>7,515</u>
Total	<u>\$ 286,635</u>

NOTE 21—PENDING LITIGATION

At June 30, 2019, there was an outstanding suit against the management of the Winn Parish Sheriff. Although the outcome of this suit is not presently determinable, the opinion of the Sheriff’s representation is that resolution of this matter would not create a liability in excess of insurance coverage that would have a material adverse effect on the financial condition of the Sheriff.

NOTE 22—COOPERATIVE ENDEAVOR AGREEMENTS

During the fiscal year ended June 30, 2019 the following cooperative endeavors were in place:

Operation Save a Kid—The Sheriff will support the Winnfield City Police’s “Shop with a Cop”. This program is designed and intended to promote interaction and mentorship between law enforcement officers and the at-risk youth population of Winn Parish.

School Resource Officer—The Sheriff will supply the Winn Parish School Board with an officer to be available during school hours which the school board will pay a fee for this service.

LaSalle Corrections VI, LLC and State of Louisiana—The Sheriff will supply the facilities contracted in a cooperative endeavor to the Winn Parish Law Enforcement District by the State of Louisiana. The LaSalle Corrections will manage all accounting and daily operations as well as pay a sponsor fee based on detainees. Subsequent to the current fiscal year end June 30, 2019, the Sheriff will also hire and commission staff; however, LaSalle Corrections will reimburse all wages, salaries and benefits.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 23—LEASES**

During the fiscal year ended June 30, 2019, the Winn Parish Sheriff began payments for three vehicles leased over 60 months with payments of \$548.77 each.

The future minimum rental payments are as follows:

Fiscal year ended June 30,	Vehicle 1	Vehicle 2	Vehicle 3
2020	\$ 6,585	\$ 6,585	\$ 6,585
2021	6,585	6,585	6,585
2022	6,585	6,585	6,585
2023	6,585	6,585	6,585
2024	1,841	1,841	1,841

**NOTE 24—SUBSEQUENT EVENTS**

Management has evaluated events through December 5, 2019, the date which the financial statements were available for issue. There were no items noted to be reported as subsequent events.

OTHER REQUIRED  
SUPPLEMENTARY INFORMATION

**WINN PARISH SHERIFF**  
**BUDGETARY COMPARISON SCHEDULE—GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	Budget		Budgetary Actual	Variance
	Original	Final		Favorable (Unfavorable)
<b>Revenues:</b>				
Taxes:				
Ad Valorem	\$1,333,200	\$1,459,300	\$1,469,189	\$ 9,889
Sales	950,000	1,102,000	1,098,153	( 3,847)
Fines, Fees, Commissions, & Charges for Services:				
Civil & Criminal Fees	70,000	80,000	89,034	9,034
Commissions-Taxes	1,000	5,000	5,395	395
Commissions-Fines & Bonds	25,000	30,000	36,662	6,662
Prisoner Maintenance	290,000	447,575	479,376	31,801
Correction Center Fees	-	-	61,936	61,936
Other Fines, Fees, Commissions & Charges for Services	44,000	89,000	154,105	65,105
Intergovernmental:				
Federal Grants	65,000	74,000	79,584	5,584
Other Grants	10,000	7,000	7,290	290
State Funding:				
Supplemental Pay	85,000	92,000	82,749	( 9,251)
Revenue Sharing	103,000	104,270	104,270	-
Miscellaneous:				
Interest	16,000	66,000	66,668	668
Other	35,000	6,700	9,424	2,724
<b>Total Revenues</b>	<b>3,027,200</b>	<b>3,562,845</b>	<b>3,743,835</b>	<b>180,990</b>
<b>Expenditures:</b>				
Public Safety—Current:				
Personnel & Related Benefits	2,191,000	2,145,500	1,870,866	274,634
Operating Services	280,000	380,986	409,988	( 29,002)
Materials & Supplies	235,000	277,000	249,563	27,437
Training, Travel & Other	33,000	16,300	15,847	453
Capital Outlay	125,000	298,000	262,409	35,591
Debt Service—Principal	-	22,641	33,898	( 11,257)
Debt Service—Interest	-	65,559	54,302	11,257
<b>Total Expenditures</b>	<b>2,864,000</b>	<b>3,205,986</b>	<b>2,896,873</b>	<b>309,113</b>
Excess of Revenues over Expenditures	163,200	356,859	846,962	490,103

(Continued)

**WINN PARISH SHERIFF**  
**BUDGETARY COMPARISON SCHEDULE—GENERAL FUND (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Budget</u>		<u>Budgetary Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
Other Financing Sources/(Uses):				
Capital Asset Sales	-	-	2,100	2,100
Transfer In/(Out)	-	-	( 20,284)	( 20,284)
Excess (Deficiency) of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	163,200	356,859	828,778	471,919
Fund Balance—Beginning of Year	<u>3,936,266</u>	<u>3,936,266</u>	<u>3,936,266</u>	-
Fund Balance—End of Year	<u>\$4,099,466</u>	<u>\$4,293,125</u>	<u>\$4,765,044</u>	<u>\$ 471,919</u>

Reconciliation of Actual per Budgetary Basis to Actual per Statement of Revenues and Expenditures:

Total Revenue—Budgetary Basis	\$3,743,835
Plus: Prisoner Maintenance—Correctional Center	<u>2,307,234</u>
Total Revenue—Statement of Revenue & Expenditures	<u>\$6,051,069</u>
Total Expenditures—Budgetary Basis	\$2,896,873
Operating Services—Prisoner Maintenance— Correctional Center	<u>2,307,234</u>
Total Expenditures—Statement of Revenue & Expenditures	<u>\$5,204,107</u>

See Independent Auditor's Report.

(Concluded)

**WINN PARISH SHERIFF**  
**SCHEDULE OF SHERIFF'S PROPORTIONATE SHARE**  
**OF THE NET PENSION LIABILITY**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Actuarial Valuation Date	Employer Portion of the Net Pension Liability/ (Asset)	Employer Proportionate Share of the Net Pension Liability/ (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability/ (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/18	.155%	\$595,203	\$1,067,577	57.753%	90.411%
06/30/17	.157%	\$681,784	1,090,446	62.523%	88.488%
06/30/16	.147%	\$930,544	1,001,314	92.932%	82.097%
06/30/15	.141%	\$626,540	932,824	67.166%	86.607%
06/30/14	.123%	\$487,243	683,188	71.319%	87.345%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

**WINN PARISH SHERIFF**  
**SCHEDULE OF PENSION CONTRIBUTIONS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Actuarial Valuation <u>Date</u>	Contractually Required <u>Contribution</u>	Contributions in relation to Contractually Required <u>Contributions</u>	Contribution Deficiency <u>(Excess)</u>	Employer's Covered Employee <u>Payroll</u>	Contributions as a Percentage of Covered Employee <u>Payroll</u>
06/30/18	\$136,116	\$136,210	\$ 94	\$1,067,577	12.75%
06/30/17	144,484	144,490	6	1,090,446	13.25%
06/30/16	137,666	137,679	13	1,001,314	13.75%
06/30/15	132,927	132,799	( 128)	932,824	14.25%
06/30/14	94,895	94,949	( 12)	683,188	13.89%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

**WINN PARISH SHERIFF**  
**SCHEDULE OF CHANGES IN THE SHERIFF'S**  
**TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>		
Service Cost	\$ 65,171	\$ 63,273
Interest Cost	65,405	66,362
Changes of Benefit Terms	-	-
Difference between expected and actual experience	62,358	( 50,240)
Changes of assumptions or other inputs	86,619	-
Benefit Payments	<u>( 77,452)</u>	<u>( 73,414)</u>
Net Change	202,101	5,981
Total OPEB Liability—Beginning	<u>1,657,485</u>	<u>1,651,504</u>
Total OPEB Liability—Ending	<u>\$ 1,859,586</u>	<u>\$ 1,657,485</u>
<b>Covered Employee Payroll</b>	\$ 1,019,375	\$ 989,684
Total OPEB Liability as a Percentage of Covered Employee Payroll	182.42%	167.48%
<b>Notes to Schedule:</b>		
Changes in Benefit Terms:	None	None
Changes of Assumptions:		
Discount Rate	3.50%	3.87%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

OTHER  
SUPPLEMENTARY INFORMATION

**WINN PARISH SHERIFF**  
**STATEMENT OF COLLECTIONS, DISTRIBUTIONS, AND UNSETTLED DEPOSITS**  
**FIDUCIARY FUNDS - AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Civil</u>	<u>Cash Bond</u>	<u>Tax Collector</u>	<u>Inmate</u>	<u>DC Inmate</u>	<u>Totals</u>
Unsettled Balances						
07/01/18	\$ 9,307	\$ 50,477	\$ 35,079	\$ 8,345	\$ -	\$ 103,208
Additions:						
Deposits:						
Ad Valorem Taxes			6,966,614			6,966,614
State Revenue Sharing			286,635			286,635
Sheriff Sales	64,494					64,494
Garnishments	144,749					144,749
Parish Licenses			128,467			128,467
Fines & Costs		455,029				455,029
Commissary Receipts				29,656	43,323	72,979
Other	47,844	36	913			48,793
Totals	<u>257,087</u>	<u>455,065</u>	<u>7,382,629</u>	<u>29,656</u>	<u>43,323</u>	<u>8,167,760</u>
Deductions:						
Deposits Settled to:						
Louisiana Dept of Ag & Forestry			30,576			30,576
North LA Crime Lab		40,230				40,230
Winn Parish:						
Police Jury		107,127	1,799,996			1,907,123
School Board			2,709,727			2,709,727
Sheriff General Fund	87,876	64,727	1,612,559			1,765,162
Sheriff DARE Fund		3,010				3,010
Clerk of Court	38,633	56,744	5,880			101,257
Assessor			378,205			378,205
Fire Protect Dist No. 3			634,278			634,278
Pension Funds			201,679			201,679
Eighth Judicial District:						
District Attorney		52,224				52,224
District Court		60,165				60,165
Indigent Defender Board		43,134				43,134
Attorneys, Litigants, Appraisers, Etc.						
Appraisers, Etc.	19,533					19,533
Other Sheriffs	1,236					1,236
Garnishments	103,071					103,071
Inmate Settlements				5,871	1,644	7,515
Other Settlements	6,847	28,604	5,180	26,091	24,320	91,042
Totals	<u>257,196</u>	<u>455,965</u>	<u>7,378,080</u>	<u>31,962</u>	<u>25,964</u>	<u>8,149,167</u>
Unsettled Balances						
06/30/19	<u>\$ 9,198</u>	<u>\$ 49,577</u>	<u>\$ 39,628</u>	<u>\$ 6,039</u>	<u>\$ 17,359</u>	<u>\$ 121,801</u>

See Independent Auditor's Report.

STATE OF LOUISIANA  
PARISH OF WINN

AFFIDAVIT

Cranford Jordan, Sheriff of Winn Parish

BEFORE ME, the undersigned authority, personally came and appeared.

Cranford Jordan, Sheriff of Winn Parish, State of Louisiana, who after  
Being duly sworn, deposed and said;

The following information is true and correct as stated in the June 30, 2019 Financial Report:

NOTE 17—EX-OFFICIO TAX COLLECTOR

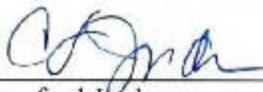
The amount of cash on hand at year-end was \$21,419, which does not include taxes paid under protest. The amount of taxes collect by the taxing authority was:

Winn Parish School Board	\$	2,638,278
Winn Parish Police Jury		1,612,383
Winn Parish Sheriff		1,490,693
Winn Parish Assessor		355,221
Winn Parish Fire District		634,167
Louisiana Tax Commission		5,736
Louisiana Forestry Commission		35,971
Pension Funds		<u>194,165</u>
Total	\$	<u>6,966,614</u>

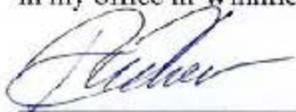
All assessed taxes after change orders approved by the LA Tax Commission were deemed collectible as of June 30, 2019.

NOTE 18—TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the agency fund at June 30, 2019, include \$13,790 of taxes paid under protest. These monies are cash equivalents of \$5,246 and investments of \$8,544 and include interest earned as certificates of deposit and are held pending resolution of the protest. They are accounted for in the Tax Collector Agency Fund.

  
\_\_\_\_\_  
Cranford Jordan,  
Sheriff of Winn Parish

SWORN to and subscribed before me, Notary, this 5 day of December 2019  
in my office in Winnfield, Louisiana

  
\_\_\_\_\_  
Notary Signature

RICHARD A TUCKER  
EX-OFFICIO NOTARY  
#153212

**WINN PARISH SHERIFF**  
**SCHEDULE OF COMPENSATION FOR AGENCY HEAD**  
**FOR THE YEAR ENDED JUNE 30, 2019**

In accordance with Act 706 of the 2014 Legislative Session as amended by Act 462 of 2015 Legislative Session the following Schedule of Compensation, Reimbursements, Benefits and Other Payment to the Political Subdivision Head or Chief Executive Officers is presented.

The Chief Executive Officer is Sheriff Cranford Jordan. The payments the Sheriff as required to be disclosed per the Acts for the fiscal year ended June 30, 2019 are as follows:

Gross Salary	\$	145,854
Expense Allowance		14,585
Retirement Contributions		19,654
Health Insurance		11,884
Conferences and Seminars-Registration		50
Conferences and Seminars-Lodging		647
Conferences and Seminars-Meals		113
Phone (OEP)		624

**WINN PARISH SHERIFF**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2019**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA</i>	<i>Pass-through Grantor</i>	<i>Name of Grant - Grant ID No.</i>	<i>Federal Expenditures(\$)</i>
Department of Homeland Security:				
State Homeland Security Grant	97.067	Governors OHSEP	OHSEP--EMW-2016- SS-00018-S01	29,957
State Homeland Security Grant	97.067	Governors OHSEP	OHSEP--EMW-2018- SS-00016-S01	899
Emergency Management Performance Grant	97.042	Governors OHSEP	OHSEP--EMT-2018- EP-00003-S01	<u>26,153</u>
<i>Total Department of Homeland Security</i>				57,009
United States Department of Justice:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	LA Commission on Law Enforcement	2017-MU-BX-0088/ 2017-DJ-01-4639	<u>7,334</u>
<i>Total United States Department of Justice</i>				7,334
United States Department of Agriculture:				
Partnership Agreements	10.699	USFS	14-PA-11080604-017	11,062
Law Enforcement Agreements	10.704	USFS	18-LE-11080600-004	4,927
Community Facilities Loans and Grants:				
Community Facilities Loans and Grants	10.766			<u>7,500,000</u>
<i>Total United States Department of Agriculture</i>				<u>7,515,989</u>
<b><i>Total Expenditures of Federal Awards</i></b>				<b><u><u>\$ 7,580,332</u></u></b>

The accompanying notes are an integral part of this schedule.

**WINN PARISH SHERIFF**  
**NOTES TO SCHEDULE OF EXPENDITURES**  
**OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Winn Parish Sheriff under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Winn Parish Sheriff, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Winn Parish Sheriff.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

Winn Parish Sheriff has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, when applicable.

Note 4. Loan Balance

The balance drawn by the Sheriff for each of the fiscal years ended June 30, 2019 and 2018, from the loan under the Community Facilities Loan and Grant Program, was \$2,450,851 and \$5,049,149, respectively. Total USDA expenditures, including payables for the years ended June 30, 2019, June 30, 2018, and June 30, 2017, were \$1,452,471, \$3,343,742 and \$2,703,787, respectively.

Note 5. Reconciliation of Expenditures to Loan Balance

Loan balance as of June 30, 2018	\$5,049,149
Retainage payable-paid 2019	338,205
Accounts payable-paid 2019	660,175
Other expenditures-paid 2019	<u>1,452,471</u>
Total expenditures	<u>\$7,500,000</u>
Less principal payments, paid from loan expenditures	<u>( 405,257)</u>
Loan Balance	<u>7,094,743</u>
Less Principal paid from General Fund	<u>( 33,898)</u>
Loan balance as of June 30, 2019	<u>\$7,060,845</u>

(Continued)

**WINN PARISH SHERIFF**  
NOTES TO SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2019

Expenditures by year:	
FYE June 30, 2017	\$2,703,787
FYE June 30, 2018	3,343,742
FYE June 30, 2019	<u>1,452,471</u>
Total Expenditures	<u>\$7,500,000</u>

(Concluded)

## COMPLIANCE AND OTHER MATTERS

*Shanna Jones, CPA*

795 Big Creek Rd  
Winnfield, LA 71483  
792-8544

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS*

Cranford Jordan, Sheriff  
of Winn Parish  
P.O. Box 950  
Winnfield, Louisiana

I have audited the financial statements of the governmental activities, the major funds, the aggregate remaining fund information of Winn Parish Sheriff as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued my report thereon dated December 5, 2019. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the U.S. and the *Louisiana Governmental Audit Guide*.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, I do not express an opinion on the effectiveness of the Sheriff's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Sheriff's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

(Continued)

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Winn Parish Sheriff's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement 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 or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. This report is intended for the information and use of the Louisiana Legislative Auditor, management of the Winn Parish Sheriff and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana R.S. 24:513 this report is a matter of public record and its distribution is not limited.



Shanna Jones, CPA  
Winnfield, Louisiana  
December 5, 2019

(Concluded)

*Shanna Jones, CPA*

795 Big Creek Rd  
Winnfield, LA 71483  
792-8544

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Cranford Jordan, Sheriff  
of Winn Parish  
P.O. Box 950  
Winnfield, Louisiana

**Report on Compliance for Each Major Federal Program**

I have audited the Winn Parish Sheriff's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Winn Parish Sheriff's major federal programs for the year ended June 30, 2019. Winn Parish Sheriff's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

My responsibility is to express an opinion compliance for each of the Winn Parish Sheriff's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the U.S.; the *Louisiana Governmental Audit Guide* and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 Winn Parish Sheriff's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for the major federal program. However, my audit does not provide a legal determination of the Winn Parish Sheriff's compliance.

(Continued)

## **Opinion on Community Facilities Loans and Grants Program**

In my opinion, the Winn Parish Sheriff, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

## **Report on Internal Control Over Compliance**

Management of the Winn Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the Sheriff's internal control over compliance with the types of compliance requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Sheriff's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report of internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, under Louisiana R.S. 24:513 this report is a matter of public record and its distribution is not limited.



Shanna Jones, CPA  
Winnfield, Louisiana  
December 5, 2019

(Concluded)

**WINN PARISH SHERIFF**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2019**

**A. SUMMARY OF AUDIT RESULTS**

1. The Independent Auditor's Report expresses an unmodified opinion on the financial statements of the Winn Parish Sheriff.
2. There were no material weaknesses noted during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the Winn Parish Sheriff were disclosed during the audit.
4. The Independent Auditor's Report on Compliance for Each Major Program of the Winn Parish Sheriff expresses an unmodified opinion.
5. There were no deficiencies noted in internal control over major federal awards programs disclosed in the Independent Auditor's Report on Compliance for Each Major Program.
6. The audit disclosed no findings that are required to be reported in accordance with 2 CFR section 200.516(a) and is reported in this Schedule.
7. The program tested as major program for the Winn Parish Sheriff was the U.S. Department of Agriculture, Community Facilities Loans and Grants, CFDA 10.766.
8. The dollar threshold used to distinguish between Type A and B programs was \$750,000.
9. The auditee did not qualify as a low risk auditee.

**B. FINANCIAL STATEMENTS AUDIT**

None.

**C. MAJOR FEDERAL AWARD PROGRAM AUDIT**

None.

**WINN PARISH SHERIFF**  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS  
FOR YEAR ENDED JUNE 30, 2019

Winn Parish Sheriff  
P.O. Box 950  
Winnfield, LA 71483

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS

A. FINANCIAL STATEMENTS AUDIT

Compliance

18-01 Compliance with Regulatory Statutes—Cash Deposits

Finding—Louisiana R. S. 39:1212 requires daily cash deposits where practical. In completing the SAUPs testing of deposits, it was noted in the tax collector fund, one deposit did not tie to the system receipts. Upon further inquiry, the employees stated the drawer was off that day and they did not reconcile back to the system’s collections. The monies were subsequently deposited as the drawer remained overstated by the exact amount deposits were short \$802.75. This is also an internal control failure.

Status—In reviewing the funds it appears that management has implemented system to ensure deposits are made in a timely manner sufficient to comply with Louisiana R. S. 39:1212 by daily tying system reports of collections to actual deposits.

18-02 Compliance with Regulatory Statutes—Fingerprinting Fees Remittance

Finding—Winn Parish Sheriff received correspondence from the Louisiana Dept. of Public Safety stating nonremittance of approximately \$2,332 in fees related fingerprinting background checks as required by LA R.S. 15:587.

Status—Noted management sending in fees monthly.

B. MAJOR FEDERAL AWARD PROGRAM AUDIT

Major Program: CFDA 10.766 Community Facilities Loans and Grants

2018-001 WRITTEN POLICIES NEED ADDITIONAL ELEMENTS

Criteria

Written policies, procedures, and standards of conduct are required by 2 CFR 200, Subparts D and E (2 CFR sections 200.300 and 200.400, respectively). The regulations require that the Sheriff follow his written policies and procedures, including procurement and purchasing, and that they must comply with federal regulations for such transactions and contracts.

The following sections of the Uniform Guidance require nonfederal entities that receive federal awards to establish written policies, procedures, or standards of conduct:

- Financial management (200.302)
- Payment (200.305)

- General procurement standards (200.318)
- Competition (200.319)
- Methods of procurement to be followed (200.320)
- Compensation – personal services (200.430)
- Compensation – fringe benefits (200.431)
- Relocation costs of employees (200.464)
- Travel costs (200.474)

#### Condition

In 2017, the Sheriff did not have written policies, procedures, and standards of conduct. Specifically applicable for this major federal award program, there were no written procedures covering procurement and purchasing. During 2018, the Sheriff revised his written policies. Although the Sheriff appears to have acted in a manner that ensured compliance with other requirements, the written policies do not appear to include sufficient details to clearly address all of the elements required by federal regulations.

#### Cause

The regulations are complex.

#### Effect

While it appears that the Sheriff has complied with other compliance requirements, the lack of sufficient written policies and procedures could lead to other instances of noncompliance.

#### Questioned Costs

I did not identify any questioned costs.

#### Perspective

The condition is a systemic problem. The project has a budget of \$8,500,000. Of that amount, the Sheriff funded \$1,000,000. The balance is funded under the loan program.

#### First Year

2017

#### Recommendation

I recommend that the Sheriff compare written policies and procedures to federal regulations and include further details where necessary to ensure compliance with the regulations requiring written policies and to prevent noncompliance with other regulations.

#### Views of Responsible Officials

The Winn Parish Sheriff had written policies in place for 2018. These policies were being followed and we felt we were complying with state and federal requirements for procurement and purchasing. Upon being made aware policies were required to be written in greater detail related to federal regulations, we amended our written policies and procedures to include such language as required.

#### Status

Corrective action was taken.

STATEWIDE AGREED-UPON PROCEDURES

# Shanna Jones, CPA

795 Big Creek Rd  
Winnfield, LA 71483  
792-8544

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING LOUISIANA LEGISLATIVE AUDITOR'S STATEWIDE AGREED-UPON PROCEDURES

Cranford Jordan, Sheriff  
of Winn Parish  
and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below, which were agreed to by the management of the Winn Parish Sheriff, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Winn Parish Sheriff's compliance with certain laws and regulations during the fiscal year ended June 30, 2019, included in the *Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures* (SAUPs). The Sheriff's management is responsible for those control and compliance (C/C) areas identified in the SAUPs.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Governmental Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### WRITTEN POLICIES AND PROCEDURES

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:
  - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget  
Entity supplied written policies and procedures; however the portion related to budgeting omits procedures for amending the budget.
  - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.  
Entity's written procedures appear to imply sheriff's approval of all purchases is control for compliance with public bid law.
  - c) **Disbursements**, including processing, reviewing, and approving  
No exceptions noted.

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exceptions noted.

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

No exceptions noted.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

No exceptions noted.

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage

No exceptions noted.

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

No exceptions noted, other than no specific thresholds apparent.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

No exceptions noted.

- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No exceptions noted.

- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

No exceptions noted.

## BOARD OR FINANCE COMMITTEE, if applicable

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Sheriff is not required to have meetings.

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.

Although no required meetings, noted documentation showing periodic budget to actual comparisons for the General Fund.

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

N/A.

## BANK RECONCILIATIONS

3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

Bank reconciliations appear to have been prepared within timeframe allotted.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

No exception noted.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

No exception noted.

## COLLECTIONS (excluding EFTs)

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Management provided listing and representation.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

Management stated two clerks do not share drawer when accepting collections.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

Written procedures suggests those collecting cash also prepare deposits; however per inquiry, tax fund manager deposits clerks' collections to bank and brings fund managers deposit slips and support.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

No exception noted.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

No exception noted.

6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

Bonding invoice notates Sheriff.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

Items initiated by Sheriff's office appear sequentially prenumbered. Items collected and remitted to Sheriff appear to have alternative supporting documentation.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.  
No exception noted.
- c) Trace the deposit slip total to the actual deposit per the bank statement.  
No exception noted.
- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).  
No exceptions noted.
- e) Trace the actual deposit per the bank statement to the general ledger.  
No exception noted.

### NON-PAYROLL DISBURSEMENTS

(excluding card purchases/payments, travel reimbursements, and petty cash purchases)

- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Obtained listing and representation letter.

- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Policy states employee must have approval from sheriff and obtain purchase order number for invoice before placing order/making the purchase.

- b) At least two employees are involved in processing and approving payments to vendors.

Invoice, initialed by sheriff as approval, given to general fund manager for payment. For other funds payment prepared based on invoice and check signed by sheriff noting approval.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

It does not appear that the person responsible for processing payments is prohibited from adding vendors. However, supporting invoice was noted for each payment.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Sheriff has signing authority and does not record purchases. However, in the general fund, the manager also has signing authority. Again, supporting documentation was noted for purchases. Fund managers mail.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

a) Observe that the disbursement matched the related original invoice/billing statement.

No exception noted.

b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Noted Sheriff's approval.

#### CREDIT CARDS/DEBIT CARDS/FUEL CARDS/P-CARDS

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Obtained listing and representation letter.

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

On the monthly statements selected, noted approval in writing by Sheriff and majority of purchases had supporting invoices attached in addition to statements' detailed reports.

b) Observe that finance charges and late fees were not assessed on the selected statements.

No finance charges and/or late fees appear to have been assessed on the related statements.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Receipt detail available with vendor notation of purchase, while not all have formal business purpose documented, can ascertain useable for governmental purposes. For meal charges, appear to have documentation of group participating.

#### TRAVEL AND EXPENSE REIMBURSEMENT (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

Obtained management's representation and listing.

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

Rates agree to State of Louisiana travel rates.

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Employees selected were reimbursed per diem, except for lodging at actual cost.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Support documents public purpose.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Documentation of expenses appear reviewed and approved by someone other than person receiving reimbursement.

#### CONTRACTS

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

Obtained management representation and listing.

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law or Louisiana Procurement Code (e.g., solicited quotes or bids, advertised), if required by law.

No exceptions noted.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

No exceptions noted.

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

No exceptions noted.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions noted.

### PAYROLL AND PERSONNEL

- 16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Obtained listing and representation.

Appear to comply with pay rates approved by sheriff.

- 17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

Noted daily attendance and leave for employees documented.

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

No exception noted.

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Noted written documentation of entity's general fund manager maintaining written leave records in QuickBooks.

- 18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

Obtained listing and representation. Noted termination payments appear to be in strict accordance with written payroll leave policy and approved.

19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Obtained management's representation.

#### ETHICS

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:

- a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

No exception noted.

- b) Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

No exception noted.

#### DEBT SERVICE

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

No exceptions noted.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

No exceptions noted.

#### OTHER

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Obtained management's representation that no misappropriations of public funds or assets noted.

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Noted fraud hotline notice posted on premises and Facebook.

I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Shanna Jones, CPA  
Winnfield, Louisiana  
December 5, 2019

WINN PARISH SHERIFF  
P. O. BOX 950  
WINNFIELD, LA 71483

December 5, 2019

Shanna Jones, CPA  
795 Big Creek Rd  
Winnfield, LA 71483

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period July 1, 2018 through June 30, 2019, we confirm to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; and other areas, as applicable.  

Yes  No
2. For the fiscal period July 1, 2018 through June 30, 2019, the C/C areas were administered in accordance with the best practice criteria presented in the SAUPs.  

Yes  No
3. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.  

Yes  No
4. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.  

Yes  No
5. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between June 30, 2019, and December 5, 2019.  

Yes  No
6. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.  

Yes  No

7. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.
- Yes  No
8. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.
- Yes  No
9. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.
- Yes  No
10. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.
- Yes  No
11. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.
- Yes  No
12. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards, that we provided to you is complete.
- Yes  No
13. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.
- Yes  No
14. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.
- Yes  No
15. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.
- Yes  No

16. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.
- Yes  No
17. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.
- Yes  No
18. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.
- Yes  No
19. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.
- Yes  No
20. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.
- Yes  No
21. We have disclosed to you other data you deemed necessary to complete SAUPs.
- Yes  No
22. We have responded fully to all inquiries made by you during the engagement.
- Yes  No
23. We are not aware of any events that have occurred subsequent to June 30, 2019, that would require adjustment to or modification of the results of the agreed-upon procedures.
- Yes  No

**The previous responses have been made to the best of our belief and knowledge.**

Signature  Date 12/5/19

Title Sheriff