

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Basic Financial Statements  
With Independent Auditor's Reports  
As of and for the Year Ended December 31, 2008  
With Supplemental Information Schedules and  
Comparative Information at December 31, 2007

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

Release Date 7/8/09

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Basic Financial Statements  
With Independent Auditor's Reports  
As of and for the Year Ended December 31, 2008  
With Supplemental Information Schedules

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		1
<b>Required Supplemental Information (Part I):</b>		
Management's Discussion and Analysis		4
<b>Basic Financial Statements:</b>		
Government-Wide Financial Statements:		
Statement of Net Assets	A	10
Statement of Activities	B	11
Fund Financial Statements - Governmental Funds:		
Balance Sheet	C	13
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	D	14
Statement of Revenues, Expenditures, and Changes in Fund Balances	E	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	F	17
Notes to the Basic Financial Statements		18
<b>Required Supplemental Information (Part II):</b>		
Budget Comparison Schedules - Major Funds	1-5	32-36
Other Supplemental Information Schedules:		
Non-Major Governmental Funds:		
Combining Balance Sheet - Governmental Funds	6	38
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	7	39
Combining Balance Sheet - Governmental Funds - Special Revenue Funds	8	40
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Special Revenue Funds	9	41
Schedule of Compensation Paid Police Jurors	10	43

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Table of Contents  
(Continued)

	<u>Schedule</u>	<u>Page No.</u>
<b>Independent Auditor's Report Required By Government Auditing Standards</b>		
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		45
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133		48
Schedule of Expenditures of Federal Awards	11	51
Schedule of Findings and Questioned Costs	12	54
Schedule of Prior Year Audit Findings	13	56

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, Louisiana 71303  
318/442-7568  
Fax: 318/449-9159

**INDEPENDENT AUDITOR'S REPORT**

**Winn Parish Police Jury**  
Winnfield, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Winn Parish Police Jury, Winnfield, Louisiana, as of and for the year ended December 31, 2008, which collectively comprise the basic financial statements of the Parish's primary government as listed in the table of contents. These financial statements are the responsibility of the Winn Parish Police Jury's management. My responsibility is to express an opinion on these financial statements based on my audit. The financial information for the year ended December 31, 2007, which is included for comparative purposes, was taken from the financial report for that year in which I expressed an unqualified opinion dated June 25, 2008, on the basic financial statements of the Winn Parish Police Jury.

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

The financial statements referred to above include only the primary government of the Winn Parish Police Jury, which consist of all funds, organizations, institutions, agencies, departments and offices that comprise the police jury's legal entity. The financial statements do not include financial data of the police jury's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the parish's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of Winn Parish as of December 31, 2008, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

WINN PARISH POLICE JURY  
Independent Auditor's Report  
(Continued)

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information for the primary government of the Winn Parish Police Jury as of December 31, 2008, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated June 26, 2009 on my consideration of the Winn Parish Police Jury internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

Management's discussion and analysis is not a required part of the basic financial statements but is supplementary information required by the Governmental Account Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Winn Parish Police Jury's basic financial statements of the primary government. The budgetary comparison schedules, which is supplemental information required by the Governmental Accounting Standards Board, and the other supplemental information schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the primary government financial statements. The Supplemental Schedule of Expenditures of Federal Awards, is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and also is not a required part of the primary government financial statements of the Winn Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements of the primary government, and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements of the primary government taken as a whole.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Herbie W. Way*

Herbie W. Way  
Certified Public Accountant  
Alexandria, Louisiana  
June 26, 2009

REQUIRED SUPPLEMENTAL INFORMATION  
PART I

**Winn Parish Police Jury  
Winnfield, Louisiana**

**Management's Discussion and Analysis (MD&A)  
December 31, 2008**

Management's discussion and analysis of the Winn Parish Police Jury's financial performance provides an overview of the Jury's financial activities for the years ended on December 31, 2008 and 2007. The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A. Readers are encouraged to consider the information presented here in conjunction with additional information furnished in the Jury's financial statements, which follow this section.

**Financial Highlights**

The assets of the Winn Parish Police Jury exceeded its liabilities at the close of the most recent fiscal year by \$6,594,745 (net assets), an increase over 2007 of \$146,955.

The Jury had more revenues in 2008 than expenses. Both revenues and expenses have increased when compared to 2007. The increase in revenues and expenses is primarily due to increased State grant funds of approximately \$854,260.

The Jury has capital assets of \$849,070 (net of accumulated depreciation) and had no debt related to capital assets.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Jury's basic financial statements. The Jury's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) financial statements of individual funds, and 3) notes to the financial statements.

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

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

The Statement of Activities presents information showing how the Jury's net assets changed during the year. All changes in net assets are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Management's Discussion and Analysis  
(Continued)

The government-wide financial statements distinguish functions of the Jury that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Jury include general government-legislative, judicial, financing and administrative, and other general government such as elections, public safety, public works-road, courthouse and garbage, health and welfare, culture and recreation, and economic development.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Jury are governmental.

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

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

The Jury maintains numerous governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Road, Health Unit, Library, Sales Tax and Economic Development Grant funds, all of which are considered to be major funds. Also shown, as other governmental funds combined, are the non-major funds. These include the Criminal Court and Section 8 Housing voucher program.

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

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Management's Discussion and Analysis  
(Continued)

The Jury as a Whole

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Winn Parish Police Jury, assets exceeded liabilities by \$6,549,745 as of December 31, 2008.

The Jury uses capital assets to provide service to citizens; consequently, these assets are not available for future spending. The following table provides a summary of the Jury's net assets for its Governmental Activities:

Winn Parish Police Jury  
Net Assets  
December 31, 2008 and 2007

	<u>December 31,</u>	
	<u>2007</u>	<u>2008</u>
Current and other assets	\$6,264,960	\$6,552,464
Capital assets	698,032	849,079
Total Assets	<u>\$6,962,992</u>	<u>7,401,543</u>
Current liabilities	\$473,963	\$770,558
Long-term liabilities	41,240	36,240
Total Liabilities	<u>515,203</u>	<u>806,798</u>
Net assets:		
Invested in capital assets, net of related debt	698,032	849,079
Unrestricted	<u>5,749,758</u>	<u>5,745,666</u>
Total Net Assets	<u>\$6,447,790</u>	<u>\$6,594,745</u>

The small increase in net assets of the Winn Parish Police Jury during the year ended December 31, 2008, is indicative of the current economic conditions, with revenues on the decline and expenditures (cost of goods and services) on the increase.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Management's Discussion and Analysis  
(Continued)

The following table provides a summary of the Jury's operations for its governmental activities for the years ended December 31, 2008 and 2007.

Winn Parish Police Jury  
Changes in Net Assets  
For the Years Ended December 31, 2008 and 2007

	<u>December 31,</u>	
	<u>2007</u>	<u>2008</u>
Revenues:		
Program revenues:		
Fines, fees, and charges for services	\$166,923	\$224,664
Operating grants and contributions	2,112,042	1,642,803
Capital grants and contributions	963,613	1,725,147
General revenues:		
Ad valorem taxes	1,105,984	1,054,095
Sales taxes	1,996,528	1,850,873
Federal grants	22,212	35,588
State grants	1,206,677	1,320,340
Licenses and permits	53,639	94,436
Interest earnings	82,627	83,922
Other	158,344	123,216
Total revenues	<u>7,868,589</u>	<u>8,155,084</u>

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Management's Discussion and Analysis  
(Continued)

	December 31,	
	2007	2008
General government:		
Legislative	\$197,707	\$201,315
Judicial	587,667	569,744
Elections	21,862	51,133
Finance and administration	972,006	921,431
Other		
Public safety	364,542	455,745
Public works	2,876,392	3,137,856
Health and welfare	413,486	459,779
Culture and recreation	434,198	352,329
Economic development	1,060,580	1,858,797
Total Expenses	<u>6,928,440</u>	<u>8,008,129</u>
Increase in net assets	940,149	146,955
Net assets, beginning of year	<u>5,507,641</u>	<u>6,447,790</u>
Net assets, end of year	<u>6,447,790</u>	<u>\$6,594,745</u>

General revenues provide almost 60% of the Jury revenues and, accordingly, the existing activities of the Jury are dependent on general revenues for funding, since program revenues reflected above do not cover expenses of the various governmental activities.

**Financial Analysis of the Jury's Funds**

**Governmental Funds** - at the end of the current fiscal year, the Winn Parish Police Jury's governmental funds reported combined ending fund balances of \$6,599,356 these balances are considered unreserved and no fund had a deficit. The deficiency of revenues and other financing sources over expenditures for 2008 was \$9,091, a decrease of \$887,911 from 2007, due to the current economic conditions, with revenues on the decline and expenditures (cost of goods and services) on the increase.

**General Fund Budgetary Highlights** - during the year, the Jury made revisions to the original appropriations approved by the Jury members. These revisions were made to reflect changes in original anticipated revenues and expenses in the various funds, and to account for the receipt of various state and federal grants, which were awarded and funded during the year. Schedule 1 through 5, in Part II of the required supplementary information, provides additional information on the budgetary process.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Management's Discussion and Analysis  
(Continued)

**Capital Assets** - the Winn Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2008, amounts to \$849,079 (net of accumulated depreciation). The Winn Parish Police Jury has elected to not capitalize infrastructure related to roads and bridges prior to January 1, 2004 and for 2008 and 2007, had no capitalized infrastructure.

**Debt Administration** - at the end of the current fiscal year, the Winn Parish Police Jury had notes payable of \$36,240. All of this debt relates to the Section 8 Housing Voucher Program. This debt is being paid back at \$500 per month, from the General Fund.

**Economic Factors and Next Year's Budgets and Rates**

The governmental fund revenues are not expected to increase significantly in the coming year and no significant changes are anticipated with budgeted expenditures. The Jury does anticipate more available funds in its general fund due to reductions in judicial expenditures. The biggest unknown with the budget for 2008 and future years is the uncertainty of continuing governmental revenue sources, as the Jury depends on significant amounts of Federal and State revenues to fund its activities and programs.

**Contacting the Jury's Financial Management**

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Jury's finances. If you have questions about this report or need any additional information, contact the Jury, at Winn Parish Courthouse, Winnfield, Louisiana, 71483, or call (318) 628-5824.

## Statement A

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Statement of Net Assets  
December 31, 2008  
(With Comparative Totals, December 31, 2007)

ASSETS	2008	2007
Cash and cash equivalents	\$4,475,328	\$4,064,222
Receivables	2,077,135	2,189,818
Other assets		10,920
Capital assets (net of accumulated depreciation):		
Nondepreciable - land	223,675	223,675
Depreciable:		
Buildings and improvements	114,679	123,276
Furniture, equipment, and other	510,725	351,081
<b>TOTAL ASSETS</b>	<b>\$7,401,543</b>	<b>\$6,962,993</b>
<b>LIABILITIES</b>		
Accounts, salaries, and other payables	\$684,957	\$412,816
Deferred revenues	85,601	61,147
Section 8 housing debt	36,240	41,240
<b>Total Liabilities</b>	<b>806,798</b>	<b>515,203</b>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	849,079	698,032
Unrestricted	5,745,666	5,749,757
<b>TOTAL NET ASSETS</b>	<b>\$6,594,745</b>	<b>\$6,447,789</b>

The accompanying notes are an integral part of these financial statements

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Statement of Activities  
For the Year Ended December 31, 2008  
(With Comparative Totals for the Year Ended December 31, 2007)

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			2008	2007
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
Governmental activities:					
General government:					
Legislative	\$201,315	\$214,735	\$17,900		(\$197,707)
Judicial	569,744				(431,080)
Elections	51,133				(21,862)
Finance and administrative	921,431				(972,006)
Public safety	455,745	2,329	304,669		(304,181)
Public works	3,137,856		908,529		(1,193,669)
Health and welfare	459,779		283,348		(151,166)
Culture and recreation	352,329	7,600	24,581		(401,678)
Economic development and assistance	1,858,797		123,576	\$1,725,147	(12,514)
Total Governmental Activities	8,008,129	224,664	1,642,803	1,725,147	(3,685,863)

(Continued)

The accompanying notes are an integral part of these financial statements.

Statement B

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Statement of Activities  
For the Year Ended December 31, 2008  
(With Comparative Totals for the Year Ended December 31, 2007)

	2008	2007
NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS	\$1,054,095	\$1,105,984
	1,850,873	1,996,528
	94,436	53,639
	35,588	22,212
	1,320,340	1,206,677
	83,922	82,627
	123,216	158,344
	4,562,471	4,626,012
	146,955	940,148
	6,447,789	5,507,641
	\$6,594,745	\$6,447,789

Taxes:

- Property taxes, levied for general purposes
- Sales and use taxes, levied for general purposes
- Licenses and permits
- Federal grant programs - unrestricted
- State grant programs - unrestricted
- Interest and investment earnings
- Miscellaneous

Total general revenues and special items

Changes in net assets

Net assets - beginning of year

Net assets - end of year

(Concluded)

The accompanying notes are an integral part of these financial statements.

WINN PARISH POLICE JURY  
Minnfield, Louisiana  
GOVERNMENTAL FUNDS

Balance Sheet, December 31, 2008  
(With Comparative Totals, December 31, 2007)

	GENERAL FUND	ROAD FUND	HEALTH UNIT FUND	LIBRARY FUND	SALES TAX FUND	OTHER GOVERNMENTAL FUNDS	2008 TOTAL GOVERNMENTAL FUNDS	2007 TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>								
Cash and cash equivalents	\$1,213,005	\$120,658	\$1,164,383	\$933,493	\$901,299	\$142,490	\$4,475,328	\$4,064,222
Receivables	477,554	574,708	188,062	471,438	306,467	58,905	2,077,135	2,189,818
Interfund receivables	46,892						46,892	30,658
Other								10,920
<b>TOTAL ASSETS</b>	<b>\$1,737,451</b>	<b>\$695,367</b>	<b>\$1,352,445</b>	<b>\$1,404,932</b>	<b>\$1,207,766</b>	<b>\$201,395</b>	<b>\$6,599,356</b>	<b>\$6,295,618</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts payable	\$44,369	\$87,310	\$65,476	\$30,177	\$404,959	\$52,667	\$684,957	\$412,816
Interfund payables						46,892	46,892	30,658
Deferred revenues						85,601	85,601	61,147
<b>Total liabilities</b>	<b>44,369</b>	<b>87,310</b>	<b>65,476</b>	<b>30,177</b>	<b>404,959</b>	<b>185,160</b>	<b>817,450</b>	<b>504,621</b>
<b>Fund Balances</b>								
Undesignated:								
General Fund	1,693,082	608,057	1,286,970	1,374,755	802,808	16,235	1,693,082	927,761
Special Revenue Funds							4,088,824	4,863,236
<b>Total Fund Balances</b>	<b>1,693,082</b>	<b>608,057</b>	<b>1,286,970</b>	<b>1,374,755</b>	<b>802,808</b>	<b>16,235</b>	<b>5,781,906</b>	<b>5,790,997</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$1,737,451</b>	<b>\$695,367</b>	<b>\$1,352,445</b>	<b>\$1,404,932</b>	<b>\$1,207,766</b>	<b>\$201,395</b>	<b>\$6,599,356</b>	<b>\$6,295,618</b>

The accompanying notes are an integral part of these financial statements

## Statement D

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Assets  
December 31, 2008  
(With Comparative Totals, December 31, 2007)

	2008	2007
	-----	-----
Total Fund Balances - Governmental Funds	\$5,781,906	\$5,790,997
Cost of capital assets	\$3,391,262	
Less - accumulated depreciation	(2,542,183)	
	-----	
Elimination of interfund assets and liabilities:		
Interfund receivables	46,892	
Interfund payables	(46,892)	
	-----	
Long-term liabilities - Section 8 housing debt	(36,240)	(41,240)
Interest earned but not available as a resource in the Governmental Funds	NONE	NONE
	-----	-----
Net Assets	\$6,594,745	\$6,447,789
	=====	=====

The accompanying notes are an integral part of these financial statements

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2008  
(With Comparative Totals for the Year Ended December 31, 2007)

	GENERAL FUND	ROAD FUND	HEALTH UNIT FUND	LIBRARY FUND	SALES TAX FUND	OTHER GOVERNMENTAL FUNDS	2008 TOTAL GOVERNMENTAL FUNDS	2007 TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>								
Taxes:								
Ad valorem	\$213,043	\$225,329	\$175,231	\$440,492	\$1,850,873		\$1,054,095	\$1,105,984
Sales and use licenses and permits	94,436						1,850,873	1,996,528
Intergovernmental revenues:							94,436	53,639
Federal funds	272,769	581,186						
State funds	1,481,908	342,965	16,866	39,689		\$1,147,189	2,001,143	2,639,875
Local funds	7,800			7,600		637,500	2,518,928	1,664,669
Fees, charges, and commissions for services						209,264	15,400	13,302
Fines and forfeitures	29,070	4,235	24,423	25,784		411	209,264	153,621
Use of money and property	28,264			44,327		203,806	83,922	82,627
Miscellaneous							276,398	84,656
Total revenues	2,127,290	1,153,715	216,519	557,892	1,850,873	2,198,170	8,104,460	7,868,589
<b>EXPENDITURES</b>								
Current:								
General government:								
Legislative	201,315					177,986	201,315	197,707
Judicial	391,758						569,744	587,667
Elections	50,633				773,846		50,633	21,862
Finance and administrative	143,907						917,753	972,006
Public safety	458,377						458,377	364,542
Public works		2,069,082			1,156,266		3,225,348	2,790,220
Health and welfare	20,591		171,429	421,431		263,759	455,779	413,486
Culture and recreation						1,725,147	421,431	579,198
Economic development and assistance	133,650						1,858,797	1,060,582
Debt service	5,000						5,000	2,500
Total expenditures	1,405,231	2,069,082	171,429	421,431	1,930,112	2,166,891	8,164,176	6,989,769

(Continued)  
The accompanying notes are an integral part of these financial statements.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2008  
(With Comparative Totals for the Year Ended December 31, 2007)

	2008					2007	
	GENERAL FUND	ROAD FUND	HEALTH UNIT FUND	LIBRARY FUND	SALES TAX FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$722,058	(\$915,367)	\$45,091	\$136,462	(\$79,238)	\$31,279	\$878,820
OTHER FINANCING SOURCES (Uses)							
Sale of capital assets	43,263	50,625					509,362
Operating transfers in						(43,263)	(509,362)
Operating transfers out	43,263	50,625	NONE	NONE	NONE	(43,263)	NONE
Total other financing sources (uses)							
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	765,321	(\$64,742)	45,091	136,462	(79,238)	(11,985)	878,820
FUND BALANCES AT BEGINNING OF YEAR	927,761	1,472,799	1,241,879	1,238,293	882,046	28,219	4,912,177
FUND BALANCES AT END OF YEAR	\$1,693,082	\$608,057	\$1,286,970	\$1,374,755	\$802,808	\$16,235	\$5,790,997

(Concluded)

The accompanying notes are an integral part of these financial statements.

WINN PARISH POLICE JURY  
Winnfield, Louisiana

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

For the Year Ended December 31, 2008  
(With Comparative Totals for the Year Ended December 31, 2007)

	2008	2007
Total net change in fund balances - governmental funds	(\$9,091)	\$878,820
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlay in the period:		
Capital outlays (net of deletions)	\$345,551	
Depreciation expense (net of deletions)	(194,504)	71,098
Repayment of long-term liabilities is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Statement of Net Assets	5,000	2,500
Certain items are recognized as a revenue/expenditure when paid in the Governmental Funds, but in the Statement of Activities, but these expenses are allocated over the period of the related revenue/expense.	NONE	(12,270)
Change in net assets of governmental activities	\$146,955	\$940,148

The accompanying notes are an integral part of these financial statements.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to Primary Government Financial Statements  
December 31, 2008

**INTRODUCTION**

The Winn Parish Police Jury is the governing authority for Winn Parish, and is a political subdivision of the State of Louisiana. Seven members govern the police jury, each of who represent a district of Winn Parish. The jurors serve four-year terms, which began in January 2004.

Louisiana Revised Statutes 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants provide funding to accomplish these tasks.

In accomplishing its objectives, the police jury also has the authority to create special districts within the parish. The districts perform functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

**1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the police jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the police jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. Governmental Accounting Standards Board (GASB) Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**B. Basis of Presentation**

The accompanying basic financial statements of the Winn Parish Police Jury have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", issued in June 1999. As a result, an entirely new financial presentation format has been implemented.

**Government-wide Financial Statements (GWFS)**

The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. They include all funds of the Winn Parish Police Jury, which are considered to be governmental activities.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the functions of the Police Jury's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Police Jury, and (b) grants and contributions that are restricted to meeting the operational or capital requirement 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 Winn Parish Police Jury are organized on the basis of funds, each of which is considered a separate accounting entity. The various funds are reported by generic fund type in the financial statements. Each fund operates with a group of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following fund categories and fund types are used by the Police Jury:

**Governmental Funds - Major**

**General Fund** - is the principal fund of the Police Jury and is used to account for the operations of the General office. The Police Jury's primary source of revenue is ad valorem taxes, severance taxes and Federal/State grants and appropriations. General operating expenditures are paid from this fund, as well as general support for various Winn Parish and state operated governmental bodies.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**Special Revenue Funds** - are used to account for the specific sources of revenues that are required to be expended for certain purposes. The Winn Parish Police Jury has a Road Fund, Health Unit Fund, Library Fund, and Sales Tax Fund that are classified as major funds and such funds obtain revenue primarily from ad valorem taxes, sales taxes, and federal & state grants and appropriations.

**Governmental Funds - Non-Major**

**Special Revenue Funds** - The Section 8 Housing Voucher Program and the Criminal Court Fund are non-major special revenue funds, which receive their funding from a federal grant program and fines levied by the courts, respectively.

**C. Measurement Focus and Basis of Accounting**

The amounts reflected in the governmental fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment to a government-wide view of Jury operations. The Police Jury uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The amounts reflected in the governmental fund financial statements use the *modified accrual basis of accounting*. Under the *modified accrual basis of accounting*, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. As a general guideline, the Jury considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred.

The government-wide financial statements are accounted for using an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

D. Assets, Liabilities, and Equity

**Cash and Cash Equivalents** - include amounts in demand deposits, interest-bearing demand deposits, and time deposits, which mature in 180 days or less. Under state law, the Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**Receivables and Payables** - in the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Payables consist of all expenditures due at year-end and not yet paid. In the fund financial statements, material receivables in governmental funds include revenue accruals for ad valorem taxes, severance taxes, sales taxes, and federal grants since they are usually both measurable and available. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. At the same time, payables in governmental funds include expenditure accruals for goods and services received by year end, but not yet paid for.

During the course of operations, numerous transactions occur between individual funds to account for the disposition of collections. Any resulting receivables and payables are classified in due from other funds and due to other funds on the balance sheet.

**Capital Assets** - are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Jury maintains a threshold level of \$1,500 or more for capitalizing individual items. Capital assets are recorded in the Statement of Net Assets but are not reported in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Asset Class	Estimated Useful Lives (Years)
Buildings and improvements	20-40
Office equipment and furniture	5-12
Vehicles and trucks	5-10
Library books	5

The Police Jury has elected not to retroactively report infrastructure roads & bridges prior to January 1, 2004.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**Compensated Absences - Police Jury -** Employees may earn from ten to fifteen days of annual leave and twelve days of sick leave per year depending on length of service. Vacation leave does not accumulate. Sick leave may be accumulated to a maximum of twenty-four days; however, accumulated sick leave is forfeited upon termination of employment.

**Registrar of Voters -** The registrar of voters and the chief deputy of Winn Parish are employees of the State of Louisiana, Department of Elections and Registration, and are paid in part by the police jury. Employees accrue and accumulate annual and sick leave in accordance with state law and administrative regulations. The leave is accumulated without limitation; however, upon separation of employment, classified personnel or their heirs are compensated for accumulated annual leave not to exceed 300 hours.

**Library -** Employees earn from twelve to twenty-one days of vacation leave each year depending on length of service and professional training. Vacation leave accumulates with up to ten days being carried forward at the end of the calendar year. Employees shall be paid for any accumulated annual leave upon dismissal or resignation. Employees earn twelve days of sick leave each year which may be accumulated to a maximum of thirty days. Sick leave is forfeited upon termination of employment.

**Criminal Court -** Employees of the Eighth Judicial District Criminal Court may earn from ten to twenty days of vacation leave and forty-five days of sick leave each year depending on length of service. Vacation and sick leave does not accumulate, and employees are not paid for unused leave upon termination of employment.

The cost of current leave privileges, if any, as provided by the aforementioned policies, computed in accordance with GASB Codification Section C60, is recognized as a current year expenditure in the governmental funds when leave is actually taken.

**Equity Classifications -** in the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation.
- b. Restricted net assets - Consists of net assets with constraints placed on the 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.
- c. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets."

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

E. Revenues, Expenditures, and Expenses

**Government-wide Financial Statements** - program revenues included in the Statement of Activities are derived directly from the program itself or from other parties. Program revenues reduce the cost of the function to be financed from general revenues.

General revenues are all other revenues not directly related to a program or activity and include the following:

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Sales and use taxes are recognized in the month the taxes are paid to vendors, and are subsequently received by the police jury's collection agents, the Winn Parish School Board Sales and Use Tax Office and the Louisiana Department of Public Safety and Corrections-Office of Motor Vehicles.

Interest Income and other miscellaneous revenue sources.

Expenses are classified by the direct activities to which they are related, including depreciation, which is allocated to the activities and programs of the Police Jury.

**Fund Financial Statements** - revenues are reflected in the fund financial statements by type of the major revenue sources. Expenditures are reflected in the fund financial statements by the nature of the expenditure.

**Other Financing Sources** - Proceeds from the sale of fixed assets are accounted for as other financing sources and is recognized when received.

Grant revenues are recognized when the Jury is entitled to the funds.

**Other Financing Sources (Uses)** - transfers between funds, which are not expected to be repaid, and increases in long-term debt are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**Deferred Revenues** - arise when resources are received by the police jury before it has legal claim to the revenue, as when grant funds are received before the qualifying expenditures are incurred. In subsequent periods, when the police jury establishes legal claim to the funds the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**F. Budgets and Budgetary Accounting**

Preliminary cash basis budgets for the ensuing year are prepared by the treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when she determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within the functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

The police jury adopted and amended budgets for its general fund and all its special revenue funds, which is in accordance with Louisiana Revised Statutes related to budgeting.

Budget comparison schedules included in the accompanying primary government financial statements include the original adopted budgets and all subsequent amendments prepared on the cash basis (Non-GAAP).

**G. Encumbrances**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed for other commitments of the police jury. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

H. Inventories

Inventories, consisting of office supplies and road maintenance materials are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 2007 are considered immaterial; therefore, they have not been included in the financial statements.

I. Interfund Transactions

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. All other interfund transfers are reported as operating transfers.

J. Sales Taxes

Voters of Winn Parish approved a one percent sales and use tax for a period of ten years beginning March 1, 2004. The net proceeds, which are collected by the Winn Parish School Board, were allocated in the proposition 60% to the Winn Parish Police Jury and 40% to the City of Winnfield. The financial statements reflect the Police Jury portion of the Sales Tax, which was dedicated to the solid waste collection and disposal, then to the Parish Courthouse.

2. Cash and Cash Equivalents and Certificates of Deposit

At December 31, 2008, the police jury had cash and cash equivalents (book balances, net of overdrafts) as follows:

Petty cash	\$275
Interest bearing demand deposits	2,856,127
Time and certificates of deposits	<u>1,618,926</u>
Total cash and cash equivalents	<u>\$4,475,328</u>

Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

At December 31, 2008, the police jury has \$4,818,747 in deposits (collected bank balances). These deposits are secured from risk by \$811,083 of federal deposit insurance (GASB Category 1), and \$4,007,664 of securities held in trust for the fiscal agent bank in the name of the fiscal agent bank, but not in the name of the police jury (GASB Category 3). Because the pledged securities are held in a trust department for the fiscal agent bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized under the provisions of GASB Codification 150.163(b); however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand. At December 31, 2008, all of collected bank balances were secured by either FDIC insurance or securities owned by the fiscal agent bank.

**3. Receivables**

The following is a summary of receivables at December 31, 2008:

Class of Receivable	General Fund	Major Special Revenue Funds	Nonmajor Governmental Funds	Total
Taxes:				
Ad valorem	\$215,771	\$851,965		\$1,067,736
Sales and use		306,467		306,467
Licenses and permits				
Intergovernmental revenues:				
Federal		287,057	\$50,206	337,263
State	261,256	95,187		356,443
Other	528		8,699	9,226
<b>Total</b>	<b>\$477,554</b>	<b>\$1,540,676</b>	<b>\$58,905</b>	<b>\$2,077,135</b>

Substantially all receivables are considered to be fully collectible, and no allowance for any uncollectible is required.

**4. Changes in Capital Assets**

The following schedule presents changes in capital assets for the year ended December 31, 2008:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$223,675			\$223,675
Buildings and improvements	1,225,870			1,225,870
Equipment	551,428	\$113,001	(\$82,000)	582,429
Vehicles and trucks	271,480	70,370		341,850
Office furniture	28,081			28,081
Library books	858,678	162,179	(31,500)	989,357
<b>Total Capital Assets</b>	<b>3,159,212</b>	<b>345,551</b>	<b>(113,500)</b>	<b>3,391,262</b>

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

	Beginning Balance	Additions	Deletions	Ending Balance
Less - Accumulated Depreciation:				
Buildings and improvements	(\$1,102,594)	(\$8,597)		(\$1,111,191)
Equipment	(376,057)	(54,661)	\$82,000	(348,718)
Vehicles and trucks	(198,328)	(38,438)		(236,766)
Office furniture	(25,411)	(333)		(25,744)
Library books	(758,789)	(86,175)	25,200	(819,764)
Total Accumulated Depreciation	(2,461,179)	(188,204)	107,200	(2,542,183)
Net Capital Assets	\$698,032	\$157,347	(\$6,300)	\$849,079

A substantial portion of the capital assets are recorded at estimated historical cost.

5. Pension Plans

Substantially all employees of the Winn Parish Police Jury are members of the Parochial Employee's Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PARS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials, enrolled as of January 1, 1997, are eligible to participate in the system. Under Plan A, employees who were hired prior to January 1, 2008, may retire at or after age 65 with at least 7 years of credited service, at age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service and employees who were hired after January 1, 2008, may retire at age 67 with at least 7 years of credited service, at age 62 with at least 10 years of credited service, or at age 50 with at least 30 years of credited service, are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final compensation plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final compensation is the employee's monthly earnings over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, LA 70898-4619, or by calling (225) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Winn Parish Police Jury is required to contribute at an actuarial determined rate. The current rate is 12.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Winn Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Winn Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2008, 2007 and 2006, were \$77,528, \$71,707, and \$66,679, respectively, and are equal to the required contributions for each year.

**6. Section 8 Housing Debt**

During 2001, the Winn Parish Police Jury Section 8 Housing Program agreed to payback \$69,240 in excess requisitioned funds to HUD as a result of program reviews for the years ending December 31, 1999 and 2000. The debt repayment was started in 2002 at \$500.00 per month and is being withheld from monthly remittances to the Section 8 Housing Program. At December 31, 2008, the outstanding balance is \$36,240.

**7. Long-Term Debt**

The following is a summary of changes in long-term debt for the year ended December 31, 2008:

	Section 8 Housing Program
Beginning balance	\$41,240
Deductions	<u>(5,000)</u>
Ending Balance	<u>\$36,240</u>

**8. Industrial Revenue Bonds**

The parish has issued revenue bonds to provide revenue for constructing, acquiring and installing certain industrial facilities. The funding to pay the bonds is provided solely from sales, leases, or other revenues of the various facilities. The bonds do not constitute an indebtedness or pledge of the general credit of the police jury and are not included in the accompanying financial statements.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**9. Pending Litigation**

At December 31, 2008, various lawsuits are presently pending against the Winn Parish Police Jury. In the opinion of the Winn Parish Police Jury, the potential for claims in excess of insurance coverage is remote or undeterminable. No provision for any liability that may result from settlement of these lawsuits has been made in the accompanying financial statements and the Jury insurance carrier is handling such matters.

**10. Risk Management**

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Winn Parish Police Jury carries commercial insurance for all the aforementioned risks of loss and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**11. Contingent Liabilities**

The Winn Parish District Attorney's office has significant accumulated obligations that remain unpaid at December 31, 2008. These obligations, which were accumulated under a District Attorney that is no longer in office, include amounts for payroll taxes, pension contributions and various vendor obligations. The Winn Parish Police Jury does not presently believe that it is liable for funding such obligations and, accordingly, no provision for such amounts have been provided for in these financial statements.

On March 16, 2007, the Winn Parish Police Jury entered into a cooperative endeavor agreement with the Louisiana Economic Development Corporation, acting through the Louisiana Department of Economic Development (LED), to obtain funding for engineering fees in connection with the construction of infrastructure improvements relating to the construction of a new facility by Jeld-Wen, Inc (Company), a manufacturer of windows and doors. In connection with this agreement, the Winn Parish Police Jury and the company (as co-makers), will be required to sign a promissory note with a principal sum of \$750,000, bearing interest at a rate of 5.37% per annum from its date until paid.

The agreement provides that the funding is a loan which may be converted to a grant provided that the Company creates 75 new permanent full-time jobs within a one-year term beginning January 1, 2009, and continuing through December 31, 2009, and that the Company retains this employment and annual payroll level through December 31, 2010.

In the event that the Company meets these goals, the award be converted to a grant, the interest waived, and no cash payment will be required. However, in the event the full employment and payroll level is not met, the balance remaining on the promissory note, after appropriate "jobs credit" for those jobs that have been created and filled by the company have been given, shall be repaid by the company in full at its maturity date of December 31, 2009.

At December 31, 2008, the Winn Parish Police Jury does not anticipate any liability resulting from noncompliance with the "jobs credit" requirement of the agreement. Accordingly, no provision for such amounts have been provided for in these financial statements.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Required Supplemental Information  
For the Year Ended December 31, 2008

REQUIRED SUPPLEMENTARY INFORMATION - PART II

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND - GENERAL FUND

Budgetary Comparison Schedule - Non-GAAP Basis  
For the Year Ended December 31, 2008

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>Resources (inflows)</b>				
Taxes	\$209,872	\$209,872	\$205,785	(\$4,087)
Intergovernmental grants	1,199,482	1,757,795	1,847,823	90,028
Fines, fees, forfeitures, and permits	58,500	101,500	102,161	661
Use of money and property	20,400	23,900	57,334	33,434
Operating transfers in		30,000	27,029	(2,971)
<b>Total resources</b>	<b>1,488,254</b>	<b>2,123,067</b>	<b>2,240,131</b>	<b>117,064</b>
<b>Charges to appropriations (outflows)</b>				
<b>Current:</b>				
<b>General government:</b>				
Legislative	134,812	128,126	203,194	(75,068)
Judicial	478,530	455,080	416,439	38,641
Elections	40,973	43,599	41,532	2,067
Finance and administration	189,455	184,343	130,137	54,206
Public safety	338,300	377,063	509,106	(132,043)
Health and welfare	41,489	77,876	20,567	57,309
Economic development and assistance	9,720	76,780	135,422	(58,642)
Debt service	6,000	6,000	5,500	500
<b>Total charges to appropriations</b>	<b>1,239,279</b>	<b>1,348,867</b>	<b>1,461,897</b>	<b>(113,030)</b>
<b>EXCESS (Deficiency) OF APPROPRIATIONS</b>				
<b>OVER CHARGES</b>	<b>248,975</b>	<b>774,200</b>	<b>778,235</b>	<b>4,035</b>
<b>BUDGETARY FUND BALANCES - BEGINNING</b>	<b>1,114,282</b>	<b>1,114,282</b>	<b>927,761</b>	<b>(186,521)</b>
<b>BUDGETARY FUND BALANCES - ENDING</b>	<b>\$1,363,257</b>	<b>\$1,888,482</b>	<b>\$1,705,996</b>	<b>(\$182,486)</b>
<b>RECONCILIATION OF BUDGET BASIS</b>				
Excess (Deficiency) of appropriations over charges per Schedule 1				\$778,235
Net receivables				(69,579)
Net payables				56,665
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				\$765,321

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND - ROAD FUND

Budgetary Comparison Schedule - Non-GAAP Basis  
For the Year Ended December 31, 2008

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Taxes, licenses, and permits	\$220,636	\$220,636	\$216,267	(\$4,369)
Intergovernmental grants	679,930	969,459	971,364	1,905
Use of money and property	2,600	53,175	54,860	1,685
Total resources	903,166	1,243,270	1,242,491	(779)
Charges to appropriations (outflows)				
Current:				
Public works	1,252,008	1,932,758	2,059,508	(126,750)
Total charges to appropriations	1,252,008	1,932,758	2,059,508	(126,750)
EXCESS (Deficiency) OF APPROPRIATIONS				
OVER CHARGES	(348,842)	(689,488)	(817,017)	(127,529)
BUDGETARY FUND BALANCES - BEGINNING				
	1,516,945	1,516,845	1,472,799	(44,047)
BUDGETARY FUND BALANCES - ENDING				
	\$1,168,103	\$827,357	\$655,782	(\$171,576)
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 2				(\$817,017)
Net receivables				(38,151)
Net payables				(9,574)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				(\$864,742)

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND - HEALTH UNIT FUND

Budgetary Comparison Schedule - Non-GAAP Basis  
For the Year Ended December 31, 2008

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$172,000	\$172,000	\$168,944	(\$3,056)
Intergovernmental grants	18,000	18,000	18,242	242
Use of money and property	25,000	25,000	24,172	(828)
Total resources	215,000	215,000	211,358	(3,642)
Charges to appropriations (outflows)				
Current:				
Health and welfare	135,800	125,500	114,722	10,778
Total charges to appropriations	135,800	125,500	114,722	10,778
EXCESS (Deficiency) OF APPROPRIATIONS OVER CHARGES	79,200	89,500	96,636	7,136
BUDGETARY FUND BALANCES - BEGINNING	1,252,667	1,252,667	1,241,879	(10,788)
BUDGETARY FUND BALANCES - ENDING	\$1,331,867	\$1,342,167	\$1,338,515	(\$3,652)
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 3				\$96,636
Net receivables				5,161
Net payables				(56,707)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				\$45,091

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND - LIBRARY FUND

Budgetary Comparison Schedule - Non-GAAP Basis  
For the Year Ended December 31, 2008

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$447,000	\$447,000	\$425,255	(\$21,745)
Intergovernmental grants	70,245	70,245	68,323	(1,922)
Fees, charges, and commissions	48,400	49,600	51,927	2,327
Use of money and property	30,000	28,000	25,784	(2,216)
Total resources	595,645	594,845	571,289	(23,556)
Charges to appropriations (outflows)				
Current:				
Cultures and recreation	429,797	441,697	403,128	38,569
Total charges to appropriations	429,797	441,697	403,128	38,569
EXCESS (Deficiency) OF APPROPRIATIONS OVER CHARGES	165,848	153,148	168,162	15,014
BUDGETARY FUND BALANCES - BEGINNING	1,260,704	1,260,704	1,238,293	(22,411)
BUDGETARY FUND BALANCES - ENDING	\$1,426,552	\$1,413,852	\$1,406,455	(\$7,398)
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 4				\$168,162
Net receivables				(13,397)
Net payables				(18,303)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				\$136,462

See independent auditor's report.

WINN PARISH POLICE JURY  
 Winnfield, Louisiana  
 GOVERNMENTAL FUND - SALES TAX FUND

Budgetary Comparison Schedule - Non-GAAP Basis  
 For the Year Ended December 31, 2008

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$1,768,448	\$1,896,750	\$1,912,345	\$15,595
Amounts available for appropriations	1,768,448	1,896,750	1,912,345	15,595
Charges to appropriations (outflows)				
Current:				
General government:				
Finance and administration	765,279	794,840	799,540	(4,700)
Other	100	100		100
Public works	818,476	921,043	917,396	3,647
Total charges to appropriations	1,583,855	1,715,983	1,716,936	(953)
EXCESS (Deficiency) OF APPROPRIATIONS				
OVER CHARGES	184,593	180,767	195,409	14,642
BUDGETARY FUND BALANCES - BEGINNING	830,768	830,768	882,046	51,278
BUDGETARY FUND BALANCES - ENDING	\$1,015,361	\$1,011,535	\$1,077,455	\$65,920
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 5				\$195,409
Net receivables				(61,472)
Net payables				(213,175)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				(\$79,238)

See independent auditor's report.

WINN PARISH POLICE JURY, PRIMARY GOVERNMENT  
WINNFIELD, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
NONMAJOR GOVERNMENTAL FUNDS  
SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND TYPES - OTHER GOVERNMENTAL FUNDS

Combining Balance Sheet, December 31, 2008  
(With Comparative Totals at December 31, 2007)

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND - EDA/LCDBG	2008 ----- TOTAL	2007 ----- TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$90,866	\$51,624	\$142,490	\$116,998
Receivables	\$8,699	50,206	58,905	4,820
<b>TOTAL ASSETS</b>	<b>\$99,565</b>	<b>\$101,830</b>	<b>\$201,395</b>	<b>\$121,818</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$2,461	\$50,206	\$52,667	\$1,794
Interfund payables	46,892		46,892	30,658
Deferred revenues	33,977	51,624	85,601	61,147
<b>Total liabilities</b>	<b>\$83,330</b>	<b>\$101,830</b>	<b>185,160</b>	<b>93,599</b>
<b>Fund Equity:</b>				
Fund balances - unreserved - undesignated	16,235		16,235	28,219
<b>Total Fund Equity</b>	<b>16,235</b>	<b>NONE</b>	<b>16,235</b>	<b>28,219</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$99,565</b>	<b>\$101,830</b>	<b>\$201,395</b>	<b>\$121,818</b>

See independent auditor's report.

WINN PARISH POLICE JURY  
 Winnfield, Louisiana  
 GOVERNMENTAL FUND TYPES - OTHER GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2008  
 (With Comparative Totals for the Year Ended December 31, 2007)

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND - EDA/LCDBG	2008 ----- TOTAL	2007 ----- TOTAL
REVENUES				
-----				
Intergovernmental revenues:				
Federal funds	\$263,348	\$883,841	\$1,147,189	\$346,775
State funds		637,500	637,500	
Fines and forfeitures	209,264		209,264	153,621
Use of money - interest earnings	411		411	980
Miscellaneous		203,806	203,806	
-----	-----	-----	-----	-----
Total revenues	473,023	1,725,147	2,198,170	501,376
-----	-----	-----	-----	-----
EXPENDITURES				
-----				
Current:				
General government - judicial	177,986		177,986	102,964
Health and welfare	263,759		263,759	263,300
Economic development and assistance		1,725,147	1,725,147	84,455
-----	-----	-----	-----	-----
Total expenditures	441,745	1,725,147	2,166,891	450,719
-----	-----	-----	-----	-----
EXCESS (Deficiency) OF REVENUES				
-----	-----	-----	-----	-----
OVER EXPENDITURES	31,279	NONE	31,279	50,657
-----	-----	-----	-----	-----
OTHER FINANCING SOURCES (USES)				
-----				
Operating transfers out	(43,263)		(43,263)	(28,219)
-----	-----	-----	-----	-----
Total other financing sources (uses)	(43,263)	NONE	(43,263)	(28,219)
-----	-----	-----	-----	-----
EXCESS (Deficiency) OF REVENUES AND				
-----				
OTHER SOURCES OVER EXPENDITURES	(11,985)	NONE	(11,985)	22,438
-----	-----	-----	-----	-----
FUND BALANCES AT BEGINNING OF YEAR	28,219	NONE	28,219	5,781
-----	-----	-----	-----	-----
FUND BALANCES AT END OF YEAR	\$16,235	NONE	\$16,235	\$28,219
-----	=====	=====	=====	=====

See independent auditor's report.

WINN PARISH POLICE JURY  
 Winnfield, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 2008  
 (With Comparative Totals at December 31, 2007)

	CRIMINAL COURT	SECTION 8 HOUSING	2008 ----- TOTAL -----	2007 ----- TOTAL -----
<b>ASSETS</b>				
Cash and cash equivalents	\$54,434	\$36,432	\$90,866	\$116,998
Receivables	8,693	6	8,699	4,820
	-----	-----	-----	-----
TOTAL ASSETS	\$63,127	\$36,438	\$99,565	\$121,818
	=====	=====	=====	=====
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable		\$2,461	\$2,461	\$1,794
Interfund payables	\$46,892		46,892	30,658
Deferred revenues		33,977	33,977	61,147
	-----	-----	-----	-----
Total liabilities	46,892	36,438	83,330	93,599
	-----	-----	-----	-----
<b>Fund Equity:</b>				
Fund balances - unreserved - undesignated	16,235		16,235	28,219
	-----	-----	-----	-----
Total Fund Equity	16,235	NONE	16,235	28,219
	-----	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$63,127	\$36,438	\$99,565	\$121,818
	=====	=====	=====	=====

See independent auditor's report.

WINN PARISH POLICE JURY  
 Winnfield, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended December 31, 2008  
 (With Comparative Totals for the Year Ended December 31, 2007)

	CRIMINAL COURT	SECTION 8 HOUSING	2008 ----- TOTAL	2007 ----- TOTAL
<b>REVENUES</b>				
Intergovernmental revenues - federal funds		\$263,348	\$263,348	\$262,320
Fines and forfeitures	\$209,264		209,264	153,621
Use of money - interest earnings		411	411	980
Total revenues	209,264	263,759	473,023	416,921
<b>EXPENDITURES</b>				
Current:				
General government - judicial	177,986		177,986	102,964
Health and welfare		263,759	263,759	263,300
Total expenditures	177,986	263,759	441,745	366,264
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>				
	31,279	NONE	31,279	50,657
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out	(43,263)		(43,263)	(28,219)
Total other financing sources (uses)	(43,263)	NONE	(43,263)	(28,219)
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>				
	(11,985)	NONE	(11,985)	22,438
<b>FUND BALANCES AT BEGINNING OF YEAR</b>				
	28,219	NONE	28,219	5,781
<b>FUND BALANCES AT END OF YEAR</b>				
	\$16,235	NONE	\$16,235	\$28,219

See independent auditor's report

WINN PARISH POLICE JURY  
Winnfield, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

For the Year Ended December 31, 2008

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the jurors receives \$900 per month for performing the duties of their office. The president receives an additional \$100 a month for performing the additional duties.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
Compensation Paid Police Jurors  
For the Year Ended December 31, 2008

Carpenter, Deionne C.	\$10,800
Evans, Phillip	10,402
Flowers, Samuel E.	378
Garrett, John E.	378
Hubbard, Lowell V.	378
Hutto, Robert L.	419
Lasyone, Charles E.	378
Leeper, Doris	10,800
McFarland, Jack (President)	11,581
Miles, Kirk	10,402
Sanders, Dewayne	10,402
Shelton, David	10,402
	-----
Total	\$76,719
	=====

See independent auditor's report.

OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

The following pages contain reports on internal control and compliance with laws and regulations required by *Government Auditing Standards*, issued by the Comptroller General of the United States.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, Louisiana 71303  
318/442-7568  
Fax: 318/449-9159

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

I have audited the financial statements of Winn Parish Police Jury, primary government, as of and for the year ended December 31, 2008, and have issued my report thereon dated June 26, 2009. 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 United States.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Winn Parish Police Jury's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Entity's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GAO Report  
(Continued)

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Winn Parish Police Jury's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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*.

**General**

Under Louisiana Revised Statute (LSA-R.S.) 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 26, 2009

**OTHER REPORTS REQUIRED BY  
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133**

The following pages contain reports on the schedule of federal financial assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the *Single Audit Act*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, LA 71303  
318/442-7568  
Fax: 318/449-9159

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

**COMPLIANCE**

I have audited the compliance of the Winn Parish Police Jury, primary government, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. Winn Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Winn Parish Police Jury's management. My responsibility is to express an opinion on Winn Parish Police Jury's compliance based on my audit.

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 United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Winn Parish Police Jury'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. My audit does not provide a legal determination of Winn Parish Police Jury's compliance with those requirements.

In my opinion, Winn Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
A-133 Report  
(Continued)

#### INTERNAL CONTROL OVER COMPLIANCE

The management of the Winn Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Winn Parish Police Jury's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Winn Parish Police Jury's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

#### GENERAL

Under Louisiana Revised Statute (LSA-R.S.) 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 26, 2009

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2008

Schedule 11

WINN PARISH POLICE JURY  
 Winnfield, Louisiana  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2008

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THRU GRANT NUMBER	EXPENDITURES
UNITED STATES DEPARTMENT OF AGRICULTURE			
Passed through Louisiana Department of Treasury - Schools and Roads - Grants to States	10.665	NFR147	\$287,057
Total United States Department of Agriculture			287,057
UNITED STATES DEPARTMENT OF COMMERCE			
Direct program - Investments for Public Works and Economic Development Facilities	11.300		107,069
Passed through State of Louisiana - Governor's Office of Homeland Security and Emergency Preparedness - Public Safety Interoperable Communication Grant Program	11.555	07-GS-H7-0014	123,552
Total United States Department of Commerce			230,621

(Continued)

See independent auditor's report.

WINN PARISH POLICE JURY  
 Winnfield, Louisiana  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2008

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THRU GRANT NUMBER	EXPENDITURES
-----			
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
-----			
Direct program - Section 8 Housing Choice Voucher Program Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants - Small Cities Program	14.871	648468	\$263,348
	14.219		776,772
			-----
Total United States Department of Housing and Urban Development			1,040,120
			-----
UNITED STATES DEPARTMENT OF THE INTERIOR			
-----			
Direct program - Payment in-lieu-of taxes	15.226		35,435
			-----
Total United States Department of the Interior			35,435
			-----

(Continued)  
 See independent auditor's report.

WINN PARISH POLICE JURY  
 Winnfield, Louisiana  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2008

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THRU GRANT NUMBER	EXPENDITURES
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
Passed through Louisiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared) Emergency Management Performance Grants	97.039 97.042	FEMA-1668-DR-LA EMPG	\$294,129 113,782
Total United States Department of Homeland Security		407.911	
Total Expenditures			\$2,001,143

(Concluded)  
 See independent auditor's report.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
 Alexandria, LA 71303  
 318/442-7568  
 Fax: 318/449-9159

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

WINN PARISH POLICE JURY  
 Winnfield, Louisiana

Section 1 - Summary of Auditor's Results

**Financial Statements**

Type of auditor's report issued.	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Reportable condition identified not considered a material weakness?	No
Noncompliance material to the financial statements noted?	No

**Federal Awards**

The Schedule of Expenditure of Federal Awards has been prepared on a modified accrual basis of accounting, consistent with the fund financial statements of the Governmental Funds

Internal Control over major programs:	
Material weakness identified?	No
Reportable condition identified not considered to be a material weakness?	No
Type of auditor's report issued on compliance for major programs.	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 Section 510(a)?	No
CFDA No. 14.228 - Community Development Block Grant has been assessed as a major program.	
Dollar threshold used to distinguish between Type A and Type B Programs.	\$300,000
Auditee qualified as low risk auditee?	Yes

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Schedule of Findings and Questioned Costs  
(Continued)

**Section II - Financial Statement Findings**

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Section III - Federal Award Findings and Questioned Costs**

The audit disclosed no findings or questioned costs relating to expenditure of Federal Awards.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 26, 2009

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Schedule of Prior Year Audit Findings  
For the Year Ended December 31, 2007

There were no audit findings reported for the year ended December 31, 2007, accordingly;  
a follow-up is not required.