

**WINN PARISH POLICE JURY
Winnfield, Louisiana**

**Basic Financial Statements
(Primary Government)**

**With Independent Auditor's Reports
As of and for the Year Ended December 31, 2011
With Supplemental Information Schedules and
Comparative Information at December 31, 2010**

Under provisions of state law, this report is a public document. A copy of this report has been furnished 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 JUL 11 2012

WINN PARISH POLICE JURY
Winnfield, Louisiana

Basic Financial Statements
(Primary Government)
With Independent Auditor's Reports
As of and for the Year Ended December 31, 2011
With Supplemental Information Schedules

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Winnfield, Louisiana
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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, 2011, 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 management of the Winn Parish Police Jury. My responsibility is to express opinions on these financial statements based on my audit. The financial information for the year ended December 31, 2010, which is included for comparative purposes, was taken from the financial report for that year in which I expressed an unqualified opinion dated June 15, 2011, on the basic financial statements of the Winn Parish Police Jury.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America, 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 do not include financial data of the police jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data of those component units to be reported with the financial data of the parish's primary government unless the parish also issues financial statements for the financial reporting entity that include financial data for its component units. The parish has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net assets, revenues, and expenses of aggregate discretely presented component units, which effects are not reasonably determinable, would have been presented. In addition, the assets, liabilities, fund balances, revenues, and expenditures of the aggregate remaining fund information would have increased by an amount that is also not reasonably determinable.

In my opinion, because the omission of the discretely presented component units as discussed previously, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the aggregate discretely presented component units of the police jury as of December 31, 2011, or the changes in financial position thereof for the year then ended.

Further, in my opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the parish as of December 31, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

The Required Supplementary information (Part I & II), as listed in the foregoing table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the police jury's basic financial statements. The combining and individual nonmajor fund financial statements are not a required part of the basic financial statements. The combining and individual nonmajor financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 10, 2011, on my consideration of the internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. 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 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 considered in assessing the results of my audit.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Herbie W. Way

Herbie W. Way
Certified Public Accountant
Alexandria, Louisiana
June 26, 2012

REQUIRED SUPPLEMENTAL INFORMATION

PART I

**Winn Parish Police Jury
Winnfield, Louisiana**

**Management's Discussion and Analysis (MD&A)
December 31, 2011**

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, 2011 and 2010. Readers are encouraged to consider the information presented here, in millions, in conjunction with additional information furnished in the Jury's financial statements, which follow this section.

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.

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.

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

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, and Sales Tax fund, all of which are considered to be major funds. Also shown, as other governmental funds combined, are the non-major funds. These include Special Revenue and Capital Project funds that are not considered major funds.

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.

Government-wide Financial Statements

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 \$7,621 million as of December 31, 2011.

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, 2011 and 2010
(in millions)

	December 31,	
	2010	2011
Current and other assets	\$5,268	\$5,478
Capital assets	2,389	2,513
Total Assets	\$7,657	\$7,991
Current liabilities	\$ 433	\$ 352
Long-term liabilities	024	018
Total Liabilities	0,457	0,370
Net assets		
Invested in capital assets, net of related debt	2,388	2,513
Unrestricted	4,812	5,108
Total Net Assets	\$7,200	\$7,621

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, 2011 and 2010

Winn Parish Police Jury
Changes in Net Assets
For the Years Ended December 31, 2011 and 2010
(in millions)

	December 31,	
	2010	2011
Revenues		
Program revenues		
Fines, fees, and charges for services	\$ 169	\$ 150
Operating grants and contributions	1 299	1 206
Capital grants and contributions	1 212	320
General revenues		
Ad valorem taxes	1 328	1 191
Sales taxes	1 635	1 842
Other taxes and licenses	103	105
Federal grants	138	037
State grants	890	1 109
Interest earnings	040	018
Other	257	230
Total revenues	<u>7 071</u>	<u>6 208</u>
General government		
Legislative	146	147
Judicial	807	617
Elections	022	034
Finance and administration	864	108
Public safety	539	504
Public works	1 638	3 094
Health and welfare	550	508
Culture and recreation	481	440
Economic development	1 246	335
Total Expenses	<u>6 293</u>	<u>5 787</u>

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

	December 31,	
	2010	2011
Increase in net assets	\$0 778	\$0 421
Net assets, beginning of year	6 422	7 200
Net assets, end of year	<u>\$7 200</u>	<u>\$7 621</u>

General revenues provide in excess of 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

Winn Parish uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term revenue, expenditures, and balances of expendable resources. This information is used in assessing the financing requirements of the police jury. Unreserved fund balances may serve as a useful measurement of a government's net resources available for spending at the end of the year.

Governmental Funds - at the end of the current fiscal year, the Winn Parish Police Jury's governmental funds reported combined ending fund balances of \$5 126 million. \$1 173 million of this balance is considered unreserved. The excess of revenues and other financing sources over expenditures for 2011, was \$ 291 million, an increase of \$ 346 million from 2010.

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.

Capital Assets - the Winn Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2011, amounts to \$2 513 million (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.

Debt Administration - at the end of the current fiscal year, the Winn Parish Police Jury had notes payable of \$ 0177 million. 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 2011 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.

WINN PARISH POLICE JURY
Winnfield, Louisiana

Statement of Net Assets
December 31, 2011
(With Comparative Totals, December 31, 2010)

ASSETS	2011	2010
-----	-----	-----
Cash and cash equivalents	\$3,115,835	\$3,093,589
Receivables	2,362,171	2,174,460
Capital assets (net of accumulated depreciation)		
Nondepreciable - land	223,675	223,675
Depreciable		
Buildings and improvements	760,241	786,530
Furniture, equipment, and other	750,709	579,552
Infrastructure - roads	778,230	798,710
	-----	-----
TOTAL ASSETS	\$7,990,862	\$7,656,516
	=====	=====
LIABILITIES		

Accounts, salaries, and other payables	\$335,224	\$399,198
Deferred revenues	16,731	33,419
Section 8 housing debt	17,740	23,740
	-----	-----
Total Liabilities	369,696	456,357
	-----	-----
NET ASSETS		

Invested in capital assets, net of related debt	2,512,856	2,388,467
Unrestricted	5,108,311	4,811,692
	-----	-----
TOTAL NET ASSETS	\$7,621,167	\$7,200,159
	=====	=====

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, 2011
(With Comparative Totals for the Year Ended December 31, 2010)

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			2011	2010
	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	\$146,797	\$140,400			(\$146,797)
Judicial	616,770				(646,526)
Elections	33,728				(21,506)
Finance and administrative	107,892				(864,171)
Public safety	504,066		\$489,262		(107,591)
Public works	3,093,187		401,671		(1,137,927)
Health and welfare	508,326	9,102	315,230		(236,859)
Culture and recreation	440,601				(417,033)
Economic development and assistance	335,765			\$319,988	(34,583)
Total Governmental Activities	5,787,133	149,502	1,206,163	319,988	(3,612,174)
General revenues					
Taxes					
Property taxes, levied for general purposes					1,328,378
Sales and use taxes, levied for general purposes					1,635,293
Licenses and permits					104,360
Federal grant programs - unrestricted					36,504
State grant programs - unrestricted					1,109,772
Interest and investment earnings					18,442
Miscellaneous					229,754
Total general revenues				4,532,488	4,390,473
Changes in net assets				421,008	778,299
Net assets - beginning of year				7,200,159	6,421,860
Net assets - end of year				\$7,621,167	\$7,200,159

The accompanying notes are an integral part of these financial statements

WINN PARISH POLICE JURY
Winnfield, Louisiana
GOVERNMENTAL FUNDS

Balance Sheet, December 31, 2011
(With Comparative Totals, December 31, 2010)

	2011	2010
	TOTAL GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS		
Cash and cash equivalents	\$3,115,835	\$3,093,589
Receivables	2,362,171	2,174,460
Interfund receivables	704,964	724,430
TOTAL ASSETS	\$6,182,970	\$5,992,479
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$25,982	\$399,198
Interfund payables	21,697	724,430
Deferred revenues	16,731	33,419
Total liabilities	64,411	1,157,047
Fund Balances		
Restricted for		
Judicial	\$9,767	
Health and welfare	826,112	719,699
Culture and recreation	1,851,895	1,695,617
Public works and other	1,115,302	1,086,847
Industrial development	150,000	
Unassigned	1,172,976	1,333,269
Total Fund Balances	5,126,051	4,835,432
TOTAL LIABILITIES AND FUND BALANCES	\$6,182,970	\$5,992,479

The accompanying notes are an integral part of these financial statements

WINN PARISH POLICE JURY
Winnfield, Louisiana

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets
December 31, 2011
(With Comparative Totals, December 31, 2010)

		2011	2010
Total Fund Balances - Governmental Funds		\$5,126,051	\$4,835,432
Cost of capital assets	\$5,588,086		
Less - accumulated depreciation	(3,075,230)	2,512,856	2,388,467
Elimination of interfund assets and liabilities			
Interfund receivables	704,964		
Interfund payables	(704,964)	NONE	NONE
Long-term liabilities - Section 8 housing debt		(17,740)	(23,740)
Net Assets		\$7,621,167	\$7,200,159

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, 2011
(With Comparative Totals for the Year Ended December 31, 2010)

	GENERAL FUND	ROAD FUND	HEALTH UNIT FUND	LIBRARY FUND	SALES TAX FUND	OTHER GOVERNMENTAL FUNDS	2011 TOTAL GOVERNMENTAL FUNDS	2010 TOTAL GOVERNMENTAL FUNDS
OTHER FINANCING SOURCES (Uses)								
Sale of capital assets	\$9,767	\$8,200					\$8,200	\$200,000
Operating transfers in	(620,000)	620,000				(\$9,767)	629,767	(200,000)
Operating transfers out								
Total other financing sources (uses)	(610,233)	628,200	NONE	NONE	NONE	(9,767)	8,200	NONE
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(177,114)	166,822	\$106,413	\$156,277	\$28,454	9,767	290,618	(55,239)
FUND BALANCES AT BEGINNING OF YEAR	1,570,120	(236,851.49)	719,699	1,695,617	1,086,847	NONE	4,835,432	4,890,671
FUND BALANCES AT END OF YEAR	\$1,393,006	(\$70,030)	\$826,112	\$1,851,895	\$1,115,302	\$9,767	\$5,126,051	\$4,835,432

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, 2011
(With Comparative Totals for the Year Ended December 31, 2010)

	2011	2010
	-----	-----
Total net change in fund balances - governmental funds	\$290,618	(\$55,239)
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)	\$290,218	
Depreciation expense (net of deletions)	(165,829)	827,538

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		
	6,000	6,000
	-----	-----
Change in net assets of governmental activities	\$421,008	\$778,299
	=====	=====

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, 2011

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 which expire in January 2012.

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).

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.

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

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.

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 - are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Project Funds - are used to account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

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

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.

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.

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

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.

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 60, is recognized as a current year expenditure in the governmental funds when leave is actually taken.

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

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.

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.

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.

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

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.

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.

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, 2011 are considered immaterial, therefore, they have not been included in the financial statements.

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

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, 2011, the police jury had cash and cash equivalents (book balances, net of overdrafts) as follows:

Petty cash	\$275
Interest bearing demand deposits	2,121,579
Time and certificates of deposits	<u>993,981</u>
Total cash and cash equivalents	<u>\$3,115,835</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.

At December 31, 2011, the police jury has \$3,127,566 in deposits (collected bank balances). These deposits are secured from risk by \$650,326 of federal deposit insurance (GASB Category 1), and \$2,477,240 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, 2011, all of collected bank balances were secured by either FDIC insurance or securities owned by the fiscal agent bank.

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

3 Receivables

The following is a summary of receivables at December 31, 2011

Class of Receivable	General Fund	Major Special Revenue Funds	Nonmajor Governmental Funds	Total
Taxes				
Ad valorem	\$258,841	\$1,029,972		\$1,288,813
Sales and use		310,779		310,779
Licenses and permits				
Intergovernmental revenues				
Federal	53,962	298,069	\$3,000	355,031
State	286,626	102,488		389,114
Other	737		17,698	18,435
Total	\$600,166	\$1,741,308	\$20,698	\$2,362,171

4. Changes in Capital Assets

The following is a summary of changes in capital assets for the year December 31, 2011

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$223,675			\$223,675
Buildings and improvements	1,932,890			1,932,890
Equipment	839,999	\$271,842	(\$12,367)	1,099,474
Vehicles and trucks	344,665	23,312		367,977
Office furniture	29,980			29,980
Library books	1,107,468	76,741	(69,310)	1,114,899
Construction-in-progress				
Subtotal	4,478,678	371,895	(81,677)	4,768,896
Infrastructure				
Roads	819,190			819,190
Total Capital Assets	5,297,868	371,895	(81,677)	5,588,086
Less - Accumulated Depreciation				
Buildings and improvements	(1,146,360)	(26,289)		(1,172,649)
Equipment	(481,784)	(89,205)	12,367	(558,622)
Vehicles and trucks	(269,037)	(39,041)		(308,078)
Office furniture	(26,599)	(523)		(27,122)
Library books	(965,141)	(71,968)	69,310	(967,799)
Subtotal	(2,888,921)	(227,026)	81,677	(3,034,270)
Infrastructure				
Roads	(20,480)	(20,480)		(40,959)
Total Accumulated Depreciation	(2,909,401)	(247,506)	81,677	(3,075,230)
Net Capital Assets	\$2,388,467	\$124,389	NONE	\$2,512,856

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

Current year depreciation has been charged to the following functions

Elections	\$417
Finance and administration	5,409
Public safety	19,672
Public works	123,363
Health and welfare	26,074
Culture and recreation	72,571
Total	<u>\$247,506</u>

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, 2007, 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, 2007, 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. 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 15.75 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, 2011, 2010, and 2009, were \$101,133, \$95,573, and \$69,683, respectively, and are equal to the required contributions for each year.

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

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. At December 31, 2011, the outstanding balance is \$17,740.

7. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended December 31, 2011:

	Section 8 Housing Program
Beginning balance	\$23,740
Deductions	<u>(6,000)</u>
Ending Balance	<u>\$17,740</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.

9. Pending Litigation

At December 31, 2011, 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, 2011. 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.

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

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, 2012, and continuing through December 31, 2012, and that the Company retains this employment and annual payroll level through December 31, 2013.

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, 2012.

At December 31, 2011, 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, 2011**

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, 2011

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$343,954	\$333,412	\$334,167	\$755
Intergovernmental grants	909,500	1,427,972	1,436,751	8,778
Fines, fees, and forfeitures	7,500	8,665	9,013	348
Use of money and property	17,400	24,052	23,711	(340)
Total resources	1,278,354	1,794,101	1,803,641	9,540
Charges to appropriations (outflows)				
Current				
General government				
Legislative	130,626	149,485	149,399	85
Judicial	506,450	500,956	505,139	(4,184)
Elections	28,238	33,683	34,525	(842)
Finance and administration	246,492	267,701	272,679	(4,978)
Public safety	299,476	520,894	526,434	(5,539)
Public works		41,409	50,264	(8,854)
Health and welfare	38,361	40,551	35,431	5,120
Economic development and assistance	12,220	12,220	16,021	(3,801)
Debt service			6,000	(6,000)
Transfers out	300,000	620,000	620,000	
Total charges to appropriations	1,561,863	2,186,899	2,215,892	(28,993)
EXCESS (Deficiency) OF APPROPRIATIONS OVER CHARGES				
	(283,509)	(392,798)	(412,251)	(19,453)
BUDGETARY FUND BALANCES - BEGINNING				
	1,650,215	1,570,120	1,039,334	(530,786)
BUDGETARY FUND BALANCES - ENDING				
	\$1,366,706	\$1,177,322	\$627,083	(\$550,239)
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 1				
				(\$412,251)
Net receivables				
				56,447
Net payables				
				178,689
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				
				(\$177,114)

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

Budgetary Comparison Schedule - Non-GAAP Basis
For the Year Ended December 31, 2011

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$270,760	\$244,746	\$244,758	\$12
Intergovernmental grants	457,800	565,901	568,795	2,894
Use of money and property			8,200	8,200
Miscellaneous	600	18,296	10,096	(8,200)
Transfers in	300,000	620,000	600,000	(20,000)
Total resources	1,029,160	1,448,944	1,431,850	(17,094)
Charges to appropriations (outflows)				
Current				
Public works	1,054,432	1,210,944	1,206,381	4,562
Total charges to appropriations	1,054,432	1,210,944	1,206,381	4,562
EXCESS (Deficiency) OF APPROPRIATIONS OVER CHARGES				
	(25,272)	238,000	225,469	(12,532)
BUDGETARY FUND BALANCES - BEGINNING				
	50,194	(236,851)	(707,498)	(470,647)
BUDGETARY FUND BALANCES - ENDING				
	\$24,922	\$1,149	(\$482,029)	(\$483,178)
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 2				
				\$225,469
Net receivables				112,267
Net payables				(170,914)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				
				\$166,822

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

Budgetary Comparison Schedule - Non-GAAP Basis
For the Year Ended December 31, 2011

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$200,000	\$188,661	\$188,665	\$3
Intergovernmental grants	15,000	15,000	16,571	1,571
Use of money and property	2,000	1,155	1,172	17
Total resources	217,000	204,816	206,408	1,591
Charges to appropriations (outflows)				
Current				
Health and welfare	174,300	103,834	110,219	(6,385)
Total charges to appropriations	174,300	103,834	110,219	(6,385)
EXCESS (Deficiency) OF APPROPRIATIONS OVER CHARGES				
	42,700	100,982	96,188	(4,794)
BUDGETARY FUND BALANCES - BEGINNING				
	615,579	719,699	383,622	(336,077)
BUDGETARY FUND BALANCES - ENDING				
	\$658,279	\$820,681	\$479,810	(\$340,871)
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 3				
				\$96,188
Net receivables				9,380
Net payables				844
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				
				\$106,413

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

Budgetary Comparison Schedule - Non-GAAP Basis
For the Year Ended December 31, 2011

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$525,000	\$474,288	\$474,296	\$8
Intergovernmental grants	63,900	62,593	48,850	(13,743)
Fees, charges, and commissions	11,700	8,862	9,697	835
Use of money and property	18,000	48,527	43,706	(4,821)
Total resources	618,600	594,269	576,549	(17,721)
Charges to appropriations (outflows)				
Current				
Cultures and recreation	496,091	486,418	446,624	39,794
Total charges to appropriations	496,091	486,418	446,624	39,794
EXCESS (Deficiency) OF APPROPRIATIONS OVER CHARGES	122,509	107,852	129,925	22,073
BUDGETARY FUND BALANCES - BEGINNING	1,636,207	1,695,617	551,149	(1,144,468)
BUDGETARY FUND BALANCES - ENDING	\$1,758,716	\$1,803,469	\$681,074	(\$1,122,395)
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 4				\$129,925
Net receivables				24,500
Net payables				1,853
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				\$156,277

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

Budgetary Comparison Schedule - Non-GAAP Basis
For the Year Ended December 31, 2011

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$1,500,000	\$1,835,200	\$1,840,114	\$4,914
Other revenue		8,098	7,943	(155)
Amounts available for appropriations	1,500,000	1,843,298	1,848,057	4,759
Charges to appropriations (outflows)				
Current				
General government				
Finance and administration	59,000	56,000	57,203	(1,203)
Other	100	349,975	354,063	(4,088)
Public works	595,100	624,459	625,742	(1,283)
Intergovernmental	575,000	692,737	713,964	(21,227)
Total charges to appropriations	1,229,200	1,723,171	1,750,973	(27,803)
EXCESS (Deficiency) OF APPROPRIATIONS OVER CHARGES				
	270,800	120,127	97,084	(23,043)
BUDGETARY FUND BALANCES - BEGINNING				
	1,067,188	1,086,847	966,663	(120,184)
BUDGETARY FUND BALANCES - ENDING				
	\$1,337,988	\$1,206,974	\$1,063,747	(\$143,228)
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 5				\$97,084
Net receivables				(3,798)
Net payables				(64,833)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				\$28,454

**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, 2011
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2010)**

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

Combining Balance Sheet, December 31, 2011
 (With Comparative Totals at December 31, 2010)

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	2011 ----- TOTAL	2010 ----- TOTAL
ASSETS				
Cash and cash equivalents	\$53,480		\$53,480	\$45,593
Receivables	17,698	\$3,000	20,698	6,778
TOTAL ASSETS	\$71,178	NONE	\$74,178	\$52,371
	=====	=====	=====	=====
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable	\$22,982	\$3,000	\$25,982	\$1,869
Interfund payables	21,697		21,697	17,082
Deferred revenues	16,731		16,731	33,419
Total liabilities	61,411	3,000	64,411	52,371
	-----	-----	-----	-----
Fund Equity				
Fund balances - restricted for maintenance and operation	9,767		9,767	
Total Fund Equity	9,767	NONE	9,767	NONE
	-----	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$71,178	NONE	\$74,178	\$52,371
	=====	=====	=====	=====

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, 2011
(With Comparative Totals for the Year Ended December 31 2010)

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	2011 ----- TOTAL	2010 ----- TOTAL
REVENUES				

Intergovernmental revenues				
Federal funds	\$315,230	\$319,988	\$635,218	\$764,069
State funds				751,796
Fines and forfeitures	131,310		131,310	153,790
Use of money - interest earnings	79		79	143
Miscellaneous	6,000		6,000	33,684
	-----	-----	-----	-----
Total revenues	452,619	319,988	772,607	1,703,481

EXPENDITURES				

Current				
General government - judicial	111,776		111,776	175,622
Health and welfare	321,309		321,309	312,094
Economic development and assistance		319,988	319,988	1,237,023
	-----	-----	-----	-----
Total expenditures	433,085	319,988	753,073	1,724,740

EXCESS (Deficiency) OF REVENUES				

OVER EXPENDITURES	19,535	NONE	19,535	(21,259)

OTHER FINANCING SOURCES (USES)				

Operating transfers in				448
Operating transfers out	(9,767)		(9,767)	
	-----	-----	-----	-----
Total other financing sources (uses)	(9,767)	NONE	(9,767)	448

EXCESS (Deficiency) OF REVENUES AND				

OTHER SOURCES OVER EXPENDITURES	9,767	NONE	9,767	(20,811)

FUND BALANCES AT BEGINNING OF YEAR				

	NONE	NONE	NONE	20,811

FUND BALANCES AT END OF YEAR				

	9,767	NONE	9,767	NONE
=====				

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

Combining Balance Sheet, December 31, 2011
(With Comparative Totals at December 31, 2010)

	CRIMINAL COURT	SECTION 8 HOUSING	2011 ----- TOTAL	2010 ----- TOTAL
ASSETS				

Cash and cash equivalents	\$20,843	\$32,638	\$53,480	\$45,593
Receivables	10,622	7,076	17,698	6,778
	-----	-----	-----	-----
TOTAL ASSETS	\$31,465	\$39,714	\$71,178	\$52,371
	=====	=====	=====	=====
LIABILITIES AND FUND EQUITY				

Liabilities				
Accounts payable		\$22,982	\$22,982	\$1,869
Interfund payables	\$21,697		21,697	17,082
Deferred revenues		16,731	16,731	33,419
	-----	-----	-----	-----
Total liabilities	21,697	39,714	61,411	52,371
	-----	-----	-----	-----
Fund Equity				
Fund balances - restricted for maintenance and operation	9,767		9,767	
	-----	-----	-----	-----
Total Fund Equity	9,767	NONE	9,767	NONE
	-----	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$31,465	\$39,714	\$71,178	\$52,371
	=====	=====	=====	=====

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, 2011
(With Comparative Totals for the Year Ended December 31, 2010)

	CRIMINAL COURT	SECTION 8 HOUSING	2011 ----- TOTAL	2010 ----- TOTAL
REVENUES				

Intergovernmental revenues -				
federal funds		\$315,230	\$315,230	\$303,961
Fines and forfeitures	\$131,310		131,310	153,790
Use of money - interest earnings		79	79	143
Miscellaneous		6,000	6,000	8,564
Total revenues	----- 131,310	----- 321,309	----- 452,619	----- 466,458
EXPENDITURES				

Current				
General government - judicial	111,776		111,776	175,622
Health and welfare		321,309	321,309	312,094
Total expenditures	----- 111,776	----- 321,309	----- 433,085	----- 487,717
EXCESS (Deficiency) OF REVENUES				

OVER EXPENDITURES	----- 19,534	----- NONE	----- 19,535	----- (21,259)
OTHER FINANCING SOURCES (USES)				

Operating transfers in				448
Operating transfers out	(9,767)		(9,767)	
Total other financing sources (uses)	----- (9,767)	----- NONE	----- (9,767)	----- 448
EXCESS (Deficiency) OF REVENUES AND				

OTHER SOURCES OVER EXPENDITURES	----- 9,767	----- NONE	----- 9,767	----- (20,811)
FUND BALANCES AT BEGINNING OF YEAR				

	NONE	NONE	NONE	20,811
FUND BALANCES AT END OF YEAR				

	\$9,767	NONE	\$9,767	NONE
=====				

WINN PARISH POLICE JURY
Winnfield, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

For the Year Ended December 31, 2011

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, 2011

Carpenter, Deionne C	\$10,800
Evans, Phillip R	10,800
Leeper, Doris B	10,800
McFarland, Jack G (President)	12,000
Miles, Kirk D	10,800
Sanders, Huey D	10,800
Shelton, David W	<u>10,800</u>
Total	<u><u>\$76,800</u></u>

**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
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**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 *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, 2011, and have issued my report thereon dated June 26, 2012. 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 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, 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.

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*. In a management letter dated June 26, 2012, I discussed certain conditions relating to areas of noncompliance with Louisiana law that were not considered material to the financial statements.

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

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, 2012

**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

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**INDEPENDENT AUDITOR'S 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, 2011. 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, 2011.

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 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 material weakness in internal control over compliance is a deficiency, or combination of 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.

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

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.

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, 2012

WINN PARISH POLICE JURY
Winnfield, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

WINN PARISH POLICE JURY
Winnfield, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	GRANT NUMBER	EXPENDITURES
UNITED STATES DEPARTMENT OF AGRICULTURE			
Passed through Louisiana Department of Treasury - Schools and Roads - Grants to States	10 665	NFR147	\$298,069
Total United States Department of Agriculture			298,069
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct program - Section 8 Housing Choice Voucher Program	14 871		315,230
Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants/State's Program	14 228	671992	304,682
Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants/State's Program	14 255 AARA	686193	15,306
Total United States Department of Housing and Urban Development			635,218
UNITED STATES DEPARTMENT OF THE INTERIOR			
Direct program - Payments in lieu of taxes	15 226		36,504
Total United States Department of the Interior			36,504

See independent auditor's report

WINN PARISH POLICE JURY
Winnfield, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	GRANT NUMBER	EXPENDITURES
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
Passed through Louisiana Department of Homeland Security Hazard Mitigation Grant	97 039	HMPG #1603-127-001	\$27,888
Hazard Mitigation Grant	97 039	HMPG #1607-127-0001	31,119
Total			59,007
Emergency Management Performance Grants (EMPG) Emergency Management Performance Grants (EMPG)	97 042	2010-EP-E0-0058	14,571
	97 042	EMW 2011 EP 00058	11,017
Total			25,588
Homeland Security Grant Program Homeland Security Grant Program Homeland Security Grant Program	97 067	2008-GE-T8-0013	28,919
	97 067	2010-SS-T0-0043	19,217
	97 067	2009 SHSP Equipment	41,036
Total			89,173
Total United States Department of Homeland Security			173,769
Total Expenditures			\$1,143,559

See independent auditor's report

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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

The following have been assessed as major programs

- CFDA No 14 228 - Community Development Block Grants\State's Program
- CFDA No 14 255 ARRA - Community Development Block Grants\State's 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
For the year Ended December 31, 2011

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, 2012

See independent auditor's report

HERBIE W. WAY
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MANAGEMENT LETTER FOR THE YEAR ENDED DECEMBER 31, 2011

WINN PARISH POLICE JURY
Winnfield, Louisiana

The results of my procedures disclosed the following areas of concern as it relates to possible noncompliance with Louisiana law, both of which are a repeat from prior year

2011-1 - LOUISIANA LOCAL GOVERNMENT BUDGET ACT - requires units of local government to amend the adopted budget of a fund when, total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year are exceeding the total budgeted expenditures and other uses by five percent or more. A finding of a similar nature has been reported in the past two years.

As reported on Schedule 3 - Special Revenue Fund - Health Unit Fund, actual expenditures exceed budgeted revenues by 5.79 percent.

Management should adopt, monitor, and amend all budgets in accordance with Louisiana law to ensure adequate fiduciary responsibility is being maintained over the expenditure of public funds.

2011-2 - Deficit Fund Balance - Louisiana law requires that units of local government maintain adequate fiduciary control over the expenditure of public funds. As reported on Statement E, revenues of the Special Revenue Fund - Road Fund exceeded, based on an operating transfer from the General Fund of \$620,000, total available funds by \$166,822 resulting in a deficit fund balance of \$70,030 at December 31, 2011. This is a decrease of over 70 percent. Without this operating transfer from the General Fund, the deficit would have increased to over \$690,030.

Management should implement a financial plan to ensure that the deficit is eliminated and monitor future expenditures of this fund to ensure that this condition does not reoccur.

Management has provided the following, as a corrective action plan, to ensure that the aforementioned areas of concern are resolved:

2011-1 - The budget of the Special Revenue Fund - Health Unit Fund will be monitored, on a quarterly basis, and amended, when necessary, to ensure compliance with Louisiana law.

2011-2 - Expenditures of the Special Revenue - Road Fund, will be monitored, on a monthly basis, as a means of reducing & or eliminating the December 31, 2011, deficit.

Herbie W. Way

Herbie W. Way
Certified Public Accountant
June 26, 2012