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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable James E. "Buddy" Jordan
Winn Parish Sheriff
Winnfield, LA 71483

We have audited the financial statements of the Winn Parish Sheriff as of and for the year ended June 30, 1997, and have issued our report thereon dated September 3, 1997.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Winn Parish Sheriff is the responsibility of the management of the Winn Parish Sheriff. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Winn Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

This report is intended for the information of management, and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.



White & Bates
September 3, 1997

Honorable James E. "Daddy" Jordan
Winn Parish Sheriff
Page 2

financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses, as defined above.

This report is intended for the information of management, and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.



White & Bates
September 5, 1997

WHITE & BATES

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ISSUED 11/01/1997

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

Honorable James E. "Buddy" Jordan
Winn Parish Sheriff
Winfield, Louisiana 71083

We have audited the financial statements of the Winn Parish Sheriff, a component unit of the Winn Parish Police Jury, for the year ended June 30, 1997, and have issued our report thereon dated September 5, 1997.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Legislative Governmental Audit Guide*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Winn Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Winn Parish Sheriff for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the Honorable James E. "Buddy" Jordan

INDEPENDENT AUDITORS' REPORTS REQUIRED BY
GOVERNMENT ACCOUNTING STANDARDS

The following independent auditors' reports on internal control and compliance are presented in compliance with the requirements of Government Auditing Standards (Standards for Audit of Governmental Organizations, Programs, Activities, and Functions), issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

WINN PARISH SHERIFF

SCHEDULE 1

SCHEDULE OF UNSETTLED DEPOSITS
FIDUCIARY FUND TYPE - AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

	<u>CIVIL</u>	<u>TAX</u> <u>COLLECTION</u>	<u>CASH</u> <u>RESDN.</u>
BALANCES AT BEGINNING OF YEAR	\$ 2,852	\$ 97,285	\$ 4,596
ADDITIONS			
Deposits:			
Sheriff's Sales	153,220		
Fines, Penalties and Costs		260,084	177,771
Garishments	93,146		
Other Deposits	28,288	21,171	536
Ad Valorem Taxes		3,284,095	
State Revenue Sharing		350,773	
Hunting and Angling Licenses		61,068	
Parish Licenses		68,028	
Total Additions	<u>274,734</u>	<u>4,025,111</u>	<u>178,307</u>
REDUCTIONS			
Deposits Settled To:			
Louisiana Wildlife and Fisheries		62,158	
Louisiana Comm. on Law Enforcement		4,826	
Louisiana Forestry Commission		50,746	
Winn Parish:			
Sheriff's General Fund	46,148	1,085,438	571
Sheriff's Tax Collector Fund			172,489
Police Jury		886,821	
School Board		1,626,876	
Clerk of Court		46,238	
Assessor		232,648	
Eighth Judicial District:			
District Attorney		34,234	
Indigent Defender Board		37,326	
Parson Funds		86,560	
Other Sheriffs	548		
Litigants	170,247		
Garishments	70,328		
Redemption Bonds	6,139		
Others	<u>22,854</u>	<u>34,831</u>	<u>2,031</u>
Total Reductions	<u>381,806</u>	<u>4,025,356</u>	<u>175,351</u>
BALANCE AT END OF YEAR	\$ 0	\$ 71,831	\$ 12,956

FIDUCIARY FUND TYPE - AGENCY FUNDS

Civil Fund - The Civil Fund is used as a depository for the collection and distribution of funds in connection with civil suits, sheriff's sales, garnishments, etc.

Tax Collector Fund - As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, state revenue sharing funds, sportsman licenses, and fines, costs, and bond forfeitures imposed by the district court. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Cash Bond Fund - The Cash Bond Fund is used as a depository for the collection of cash bonds. Upon order of the district court, these funds are either refunded to the obligor or transferred to the Tax Collector Fund for distribution to the proper recipients in accordance with applicable laws.

WINN PARISH SHERIFF

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

10. LITIGATION

The Winn Parish Sheriff was not involved in any litigation at June 30, 1997, that in the opinion of the Sheriff's legal counsel, would materially affect the financial statements regardless of the outcome of the claims.

11. OTHER DISCLOSURES

There were no subsequent events, leases, general long-term obligations, postemployment benefits, or related party transactions that require disclosure in these notes to the June 30, 1997 financial statements.

(Continued)

WINN PARISH SHERIFF

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

for the prior fiscal year. The current rate for employers is 6.0%. The Winn Parish Sheriff's contributions to the System for the years ended June 30, 1997, 1996, and 1995 were \$24,287, \$31,123, and \$24,273, respectively, and were equal to the required contribution for each year.

7. CHANGES IN FIDUCIARY FUND TYPE - AGENCY FUND BALANCES

The following is a summary of changes in agency fund balances due to taxing bodies and others for the year ended June 30, 1997:

	Balance July 1, 1996	Additions	Reductions	Balance June 30, 1997
Civil Fund	\$ 7,082	\$ 274,754	\$ 281,896	\$ 0
Tax Collector	97,285	4,052,111	4,077,754	71,642
Cash Bond Fund	9,508	178,907	(179,251)	12,562
Total	\$113,875	\$4,505,772	\$4,538,901	\$84,204

8. EXPENDITURES MADE AND SERVICES PROVIDED BY WINN PARISH POLICE JURY

The Winn Parish Police Jury provided the Sheriff with office facilities and the related utility costs for such facilities and, accordingly, such expenditures are not included in the accompanying financial statements.

9. TAXES PAID UNDER PROTEST

The unafforded balance due to taxing bodies and others at June 30, 1997 of the Tax Collector Fund, as reflected on Statement A, includes \$353 of taxes paid under protest, plus interest earned to date on the investment of these funds of \$28. These funds are being held pending resolution of the protest by the Louisiana Tax Commission.

(Continued)

WINN PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

6. EMPLOYEE RETIREMENT SYSTEM

Substantially all full-time employees of the Winn Parish Sheriff participate in the Louisiana Sheriff's Pension and Relief Fund ("System"). The Sheriff's Pension and Relief Fund is a multiple-employer (cost-sharing), statewide public employee retirement system (PERS) which is administered and controlled by a separate board of trustees.

Plan Description - All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 12 but less than 15 years, 3.75 percent for each year if total service is at least 15 but less than 20 years, and 5 percent for each year if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplemental information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, P. O. Box 3163, Monroe, Louisiana 71210-3163 or by calling (318) 362-3188.

Funding Policy - Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. State statute requires covered employees to contribute a percentage of their salaries to the System and such percentage is presently 8.7%. 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.

(Continued)

WINN PARISH SHERIFF

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

3. RECEIVABLES

The receivables of \$24,716 at June 30, 1997, are as follows:

Class of Receivable	General Fund
Fueling and Keeping Prisoners	\$ 13,382
Grants	8,318
Court Attendance	200
Other Revenues	<u>2,816</u>
Total	<u>\$ 24,716</u>

All receivables were collected in the subsequent period and, accordingly, no allowance for doubtful accounts is necessary for the above receivables.

4. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1997 are as follows:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ 9,314	
Tax Collector Fund	3,000	\$ 9,314
Cash Bond Fund		<u>3,800</u>
Total	<u>\$ 12,314</u>	<u>\$ 13,114</u>

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1996	Additions	Deletions	Balance June 30, 1997
Land	\$ 9,000			\$ 9,000
Buildings	19,548			19,548
Equipment	<u>772,820</u>	\$ 119,823	\$ 35,310	<u>857,333</u>
Total	<u>\$891,368</u>	<u>\$ 119,823</u>	<u>\$ 35,310</u>	<u>\$1,005,881</u>

(Continued)

WINN PARISH SHERIFF

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

All budgeted appropriations lapse at the end of each fiscal year. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balances.

G. COMPENSATED ABSENCES

Employees of the Winn Parish Sheriff earn two weeks of vacation leave each year. Vacation leave is not cumulative and must be used during the period earned and, accordingly, the Sheriff has no accumulated and vested benefits related to vacation leave which require accrual. Sick leave is granted at the Sheriff's discretion.

H. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation and interfund eliminations are not made.

I. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current period. Actual results could differ from these estimates.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage
Law Enforcement District # 1	10.33	10.33
Law Enforcement District # 2	8.79	8.79

The District # 1 millage was established by the Louisiana constitution and does not expire while the District # 2 millage expires in the year 2000 as voted by electors in Winn Parish on October 7, 1989.

(Continued)

WINN PARISH SHERIFF**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

At June 30, 1997, the carrying amount of the Sheriff's cash and cash equivalents totaled \$1,345,555 as follows:

Demand Deposits	\$ 500,000
Posty Cash	2,300
Certificates of Deposit	<u>843,255</u>
Total	<u>\$ 1,345,555</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 financial institution. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the financial institution. At June 30, 1997, the bank balance of the Sheriff's deposits with financial institutions was \$1,371,993. Of the bank balance, \$200,077 was covered by federal depository insurance and \$1,171,916 was covered by the pledge of securities owned by the depository bank. These securities, which have a total market value of \$1,024,509 are held in the name of the pledging bank in a custodial bank that is mutually acceptable to both parties. These pledged securities are considered uncollateralized under the provisions of GASB Statement 3; however, Louisiana Revised Statutes impose a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the pledging bank has failed to pay deposited funds upon demand.

F. BUDGET PRACTICES

The proposed budget for the General Fund for the fiscal year ended June 30, 1997 was made available for public inspection on May 28, 1996. The proposed budget was prepared on the modified accrual basis of accounting and was published in the official journal fifteen (15) days prior to the public hearing. A public hearing on the proposed budget for the fiscal year ended June 30, 1997, was held at the Winn Parish Sheriff's Office on June 20, 1996, for comments from taxpayers. The budget was legally adopted by the Sheriff, was properly amended during May of 1997, and such amended budget data is reflected in these financial statements.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management device. However, periodic comparisons of budget and actual amounts are made.

(Continued)

WISN PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

B. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying financial statements have been prepared on the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues - Ad valorem taxes and the related state revenue sharing (which is based on population and horseheads 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.

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

Substantially all other revenues are recorded when received.

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

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

C. CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes amounts in petty cash, demand deposits, interest bearing demand deposits, and time deposits. Under state law, the Sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

(Continued)

WINN PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

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, fund types, and account group are used by the Sheriff:

GOVERNMENTAL FUND TYPE

General Fund (Salary) - The General Fund is the principal fund of the Sheriff and is used to account for the operations of the Sheriff's office. This fund is used to account for the various sources of revenue received by the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied for the law enforcement district. Other sources of revenue include contributions on state revenue sharing, state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

FIDUCIARY FUND TYPE

Agency Funds - The Civil, Tax Collector, and Cash Bond Funds are used to account for assets held as an agent for others. Disbursements from these funds are made to various parish agencies, ligants in suits, attorneys, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ACCOUNT GROUP

General Fixed Assets - Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized and reported in the general fixed assets account group. General fixed assets provided by the Winn Parish Police Jury, which are not significant, are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets. The account group is not a fund and is concerned only with the measurement of financial position and does not involve measurement of results of operations.

(Continued)

WINN PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 1987

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Winn Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority, but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury provides office facilities for the sheriff, the sheriff was determined to be fiscally dependent on the police jury and accordingly is considered to be a component unit of the Winn Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The accounts of the Winn Parish Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The various funds and account groups are reported by generic fund type in the financial statements. Each fund operates with a group of self-balancing accounts that

(Continued)

WINN PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

INTRODUCTION

THE SHERIFF - The Winn Parish Sheriff serves as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish as provided by the State of Louisiana Constitution of 1974 and has numerous other duties and powers as provided by law. The Sheriff is a parish-wide elected official and serves for a term of four years upon election.

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Winn Parish Police Jury is the financial reporting entity for Winn Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

(Continued)

WISNY PARISH SHERIFF

STATEMENT B

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET (GAAP BASIS) AND ACTUAL -
 GOVERNMENTAL FUND TYPE - GENERAL FUND (SALARY)
 FOR THE YEAR ENDED JUNE 30, 1997

REVENUES	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Taxes - Ad Valorem	\$ 815,900	\$ 813,084	\$ (2,816)
Intergovernmental Revenues:			
Various Grants	20,000	20,000	20,000
State Funds:			
State Revenue Sharing	120,500	121,085	585
State Supplemental Pay	52,500	48,997	(3,503)
Fees, Charges, And Commissions For Services:			
Commissions on Licenses, Fines, Etc.	35,750	38,100	2,350
Civil and Criminal Fees	38,800	64,745	25,945
Feeding and Keeping Prisoners	163,500	163,688	(1,812)
Court Attendance	3,000	4,025	1,025
Interest Earned	45,000	50,925	5,925
Miscellaneous	12,000	18,269	6,269
Total Revenues	1,351,550	1,338,712	(12,838)
EXPENDITURES:			
Public Safety (Current):			
Personnel Services And Related Benefits	827,500	809,645	17,855
Operating Services	191,500	191,000	500
Materials And Supplies	170,000	166,814	3,186
Travel And Other Charges	25,500	20,537	4,963
Capital Outlay	113,500	109,823	3,677
Total Expenditures	1,328,000	1,317,823	10,177
Excess/(Deficit) of Revenues Over Expenditures	13,750	75,389	62,640
Other Financing Sources - Sale of Assets	1,000	904	(96)
Excess/(Deficit) of Revenues and Other Sources Over Expenditures	13,750	76,353	62,600
Fund Balance at Beginning of Year	1,324,822	1,324,822	
Fund Balance at End of Year	\$ 1,338,572	\$ 1,401,175	\$ 62,603

The accompanying notes are an integral part of this statement.

WINSO PARISH SHERIFF

STATEMENT A

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GRADERS

JUNE 30, 1997

	GOVERNMENTAL				FIDUCIARY				ACCOUNT	
	FUND TYPE	CASH	CIVIL	TAX	FUND TYPE	GENERAL	FIXED	MEMORANDUM	ONLY	TOTAL
	GENERAL	FUND	FUND	FUND	GENERAL	ASSETS	ASSETS	ASSETS		
ASSETS										
Cash and Cash Equivalents	51,364,356	\$ 0	\$ 0	\$ 0	98,609	\$2,982			\$ 1,348,535	12,577
Due From Other Funds (Note 4)	9,334				5,000					24,778
Accounts Receivable (Note 5)	24,778									32,087
Prepaid Expenses	21,067									682,955
General Fixed Assets (Note 5)									3,835,855	
Total Assets	\$ 82,567,532	\$ 0	\$ 0	\$ 0	\$ 11,662	\$ 2,982	\$ 0	\$ 0	\$ 5,284,430	\$ 1,384,650
LIABILITIES AND FUND EQUITY										
Liabilities										
Accounts Payable	\$ 19,287									\$ 19,287
Due to Other Funds (Note 4)			\$ 9,334							12,577
Debits To/ing Bodies and Others										21,867
Total Liabilities	\$ 19,287	\$ 0	\$ 9,334	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 53,691
Fund Equity:										
Investment in General Fund Assets									888,955	888,955
Unreserved-Unliquidated Fund Balance	1,351,184									1,351,184
Total Fund Equity	1,351,184	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 888,955	\$ 2,190,139
Total Liabilities and Fund Equity	\$ 1,370,471	\$ 0	\$ 9,334	\$ 0	\$ 11,662	\$ 2,982	\$ 0	\$ 0	\$ 889,955	\$ 2,243,830

The accompanying notes are an integral part of this statement.

COMPONENT UNIT FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

Honorable James E. "Buddy" Jordan
Winn Parish Sheriff
Winnfield, Louisiana 71483

We have audited the accompanying financial statements of the Winn Parish Sheriff, a component unit of the Winn Parish Police Jury, as of and for the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the management of the Winn Parish Sheriff. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Winn Parish Sheriff as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have issued a report dated September 2, 1997 on our consideration of the Winn Parish Sheriff's internal control structure and a report dated September 3, 1997 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental information schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Winn Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.



White & Bates
September 5, 1997

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WINN PARISH SHERIFF
WINNFIELD, LOUISIANA

ANNUAL FINANCIAL REPORT
JUNE 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, writty 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: SEP 24 1997