

WEST CARROLL PARISH SHERIFF

Oak Grove, Louisiana

*Annual Financial Report
As of and for the Year Ended June 30, 2021*



WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Annual Financial Report
As of and for the Year Ended June 30, 2021

TABLE OF CONTENTS

	Schedule	Page
Independent Auditors' Report		1
Required Supplemental Information (Part A)		
Management's Discussion and Analysis (MD&A)		5
Basic Financial Statements		
Government-Wide Financial Statements (GWFS)		
Governmental Activities		
Statement of Net Position	A	13
Statement of Activities	B	14
Fund Financial Statements (FFS)		
Governmental Funds		
Balance Sheet	C	16
Reconciliation of the Governmental Fund's Balance Sheet to the Statement of Net Position		17
Statement of Revenues, Expenditures, and Changes in Fund Balance	D	18
Reconciliation of the Governmental Fund's Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities		19
Fiduciary Funds – Custodial Funds		
Statement of Fiduciary Net Position	E	20
Fiduciary Funds – Custodial Funds		
Statement of Changes in Fiduciary Net Position	F	21
Notes to the Basic Financial Statements		22

(Continued)

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Annual Financial Report
As of and for the Year Ended June 30, 2021

TABLE OF CONTENTS

	Schedule	Page
Required Supplemental Information (Part B)		
General Fund Budgetary Comparison Schedule	1	44
Schedule of Changes in Net OPEB Liability and Related Ratios	2	45
Schedule of Proportionate Share of Net Pension Liability	3	46
Schedule of the Employer's Pension Contributions	4	47
Other Supplemental Information		
Schedule of Taxes Collected	5	49
Schedule of Uncollected Taxes	6	50
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head		51
Affidavit – Tax Collector Fund		52
Other Reports Required by <i>Government Auditing Standards</i>		
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Audit Standards</i>		54
Schedule of Findings and Responses		56
Summary Status of Prior Year Findings		57
Justice System Funding Schedule – Collecting/Disbursing Entity		58

CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

INDEPENDENT AUDITORS' REPORT

**The Honorable Scott Mathews
West Carroll Parish Sheriff
Oak Grove, Louisiana**

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the West Carroll Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

West Carroll Parish Sheriff
Oak Grove, Louisiana

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the West Carroll Parish Sheriff as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 5 through 11, the Budgetary Comparison Schedule on page 44, the Schedule of Changes in Net OPEB Liability and Related Ratios on page 45, Schedule of Proportionate Share of Net Pension Liability on page 46, and the Schedule of the Employer's Pension Contributions on page 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The other supplementary information on pages 49 through 52 is presented for purposes of additional analysis is not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

West Carroll Parish Sheriff
Oak Grove, Louisiana

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2021 on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
December 28, 2021

**REQUIRED SUPPLEMENTAL INFORMATION
(PART A)**

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

Management's discussion and analysis of the West Carroll Parish Sheriff's (the Sheriff's) financial performance provides an overall review of the Sheriff's financial activities for the fiscal year ended June 30, 2021. The intent of this discussion and analysis is to look at the Sheriff's financial performance as a whole. The reader should read this discussion in conjunction with the Notes to the Basic Financial Statements and the financial statements, which are all included in this report, to enhance their understanding of the West Carroll Parish Sheriff's financial performance.

Financial Highlights

- Net position increased by \$266,826.
- Revenues increased \$242,799 (14%) with an increase in property taxes and an increase in operating grants received.
- Expenses increased \$124,086 (7.9%) mainly due to an increase in post-employment benefits of \$263,385 which was offset partially by a decrease in personal services.

Using this Annual Financial Report

This report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the West Carroll Parish Sheriff as a whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and the Statement of Activities provide information about the activities of the Sheriff as a whole and present a longer-term view of the Sheriff's finances. Also included in the financial statements are the Fund Financial Statements, which report on governmental activities of the Sheriff. These statements provide more detail than the Government-Wide Financial Statements about the services that were financed in the short-term as well as what remains for future spending in the Sheriff's General Fund. The General Fund is the West Carroll Parish Sheriff's only governmental fund.

Reporting the Sheriff as a Whole

Statement of Net Position and the Statement of Activities

The Statement of Net Position and the Statement of Activities report information about the Sheriff as a whole and his activities in a way to try to inform the reader as to how the Sheriff did financially during the 2020-21 fiscal year. In short, is the Sheriff better off financially or is he worse off financially than he was this time last year? These statements report all assets and liabilities of the Sheriff on the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash was received or paid.

These two statements report the Sheriff's net position and the change in that position. This change in net position is important because it tells the reader that, for the Sheriff as a whole, the financial position of the Sheriff improved or declined. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors affecting the Sheriff include the parish's property tax base, the continued housing of State prisoners in the parish jail, and the state and federal governments continued funding of grants.

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

The Statement of Net Position and the Statement of Activities report the governmental activities of the Sheriff. Most of the Sheriff's programs and services are reported here including salaries and related benefits, operating services, statutory charges, and materials and supplies.

Reporting the Sheriff's Most Significant Fund (General Fund)

Fund Financial Statements

The analysis of the Sheriff's General Fund, which is the Sheriff's only major fund, begins on page 9. Fund Financial Statements provide detailed information about the Sheriff's major fund (General Fund). The Sheriff uses one fund to account for his general operating financial transactions.

Governmental Funds

Most of the Sheriff's activities are reported as governmental funds (General Fund and Sheriff's Fund), which focus on how money flows into and out of the funds and the balance left at year-end available for spending in future periods. The funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental funds statements provide a detailed short-term view of the Sheriff's general government operations and the basic services he provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance protective and investigative programs. The relationship (or difference) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is provided through reconciliations.

The Sheriff as Trustee

Reporting the Sheriff's Fiduciary Responsibilities

The Sheriff is the trustee, or fiduciary, for the Tax Collector Fund. The Tax Collector Fund accounts for assets held by the Sheriff as an agent for deposits held for various taxing bodies. All of the Sheriff's fiduciary activities are reported in the Statement of Changes in Fiduciary Net Position on page 21. These activities have been excluded from the Sheriff's other financial statements because the Sheriff cannot use these assets to finance his operations. The Sheriff is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The Sheriff as a Whole

The Sheriff's net position increased by \$266,826 from a deficit of \$2,835,690 at June 30, 2020 to a deficit of \$2,568,864 at June 30, 2021. Of the \$2,568,864 deficit in the net position at June 30, 2021, the unrestricted net position reflected a deficit balance of \$2,672,467, the restricted net position was a positive balance of \$5,236, and the net investment in capital assets was a positive balance of \$98,367. The following analysis focuses on the net assets (Table 1) and change in net position (Table 2) of the Sheriff's governmental activities.

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

Table 1
Governmental Activities
Net Position

	June 30,	
	2021	2020 (restated)
Assets		
Current and other assets	\$ 1,000,852	\$ 477,247
Capital assets, net	98,367	70,436
Total Assets	1,099,219	547,683
 Deferred Outflows of Resources	 886,031	 654,252
 Liabilities		
Current and other liabilities	13,019	15,585
Long-term liabilities	4,207,651	3,850,438
Total Liabilities	4,220,670	3,866,023
 Deferred Inflows of Resources	 333,444	 171,602
 Net Position		
Net investment in capital assets	98,367	70,436
Restricted	5,236	4,713
Unrestricted	(2,672,467)	(2,910,839)
Total Net Position	\$ (2,568,864)	\$ (2,835,690)

The deficit balance of \$2,672,467 in the unrestricted net position represents the accumulated results of all past years' operations and the implementation of GASB 68 and GASB 75.

The results of this year's operations for the Sheriff as a whole are reported in the Statement of Activities on page 14. Table 2 reports the information from the Statement of Activities in a different format so that total revenue for the year can be more easily identifiable.

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

Table 2
Governmental Activities
Changes in Net Position

	Year Ended	
	June 30,	
	2021	2020 (restated)
Revenues		
Program Revenues		
Federal, State, and Local Grants	\$ 347,207	\$ 240,629
General Revenues		
Ad valorem taxes	917,093	887,807
State revenue sharing	45,114	45,109
Fee, charges, and commissions for services	524,339	437,666
Use of money and property - interest earnings	678	1,635
Other general revenues	124,419	103,205
Total revenues	1,958,850	1,716,051
 Functions/Program Expenses		
Public Safety		
Personal services and related benefits	1,190,147	1,121,178
Operating services	207,434	174,887
Statutory charges	82,701	80,800
Materials and supplies	182,285	153,818
Travel and other charges	1,467	2,843
Depreciation expense	27,990	34,412
Total expenses	1,692,024	1,567,938
 Increase (decrease) in net position	 \$ 266,826	 \$ 148,113

Governmental Activities

As reported in the Statement of Activities on page 14, the net cost of governmental activities this year was \$1,692,024. The taxpayers in the parish provided \$917,093 in ad valorem taxes to help meet the total cost of governmental activities. Ad valorem tax revenue was up in 2020-21 by \$29,286 or 3.4 percent. The Sheriff collected \$524,339 from fees and commissions during the year to help meet the total cost of governmental activities along with receiving funds from the Federal government in the form of the CARES Act grant in the amount of \$165,335 to aid in operations of the Sheriff.

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

Table 3 presents the total cost of each of the Sheriff's four largest functions – personnel services and related benefits, operating services, statutory charges and materials and supplies, as well as each function's net cost (total cost less revenues generated by the activities). Net cost shows the financial burden that was placed on the Sheriff's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3
Governmental Activities
Years Ended June 30, 2021 and 2020

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
General Government				
Public Safety	\$ 1,692,024	\$ 1,491,792	\$ 820,478	\$ 886,422

The Sheriff's Funds

The Sheriff uses the General Fund to help him control and manage money to provide police protection to the citizens of West Carroll Parish. Accounting for money of the General Fund in a separate fund helps the reader to determine whether the Sheriff is being accountable for the resources taxpayers and others provide to him and it may also give the reader more insight into the Sheriff's overall financial health.

The Sheriff's General Fund had a fund balance (Deficit) of \$982,597 at June 30, 2021. The fund balance increased \$525,648 over the previous year. The primary reasons for the increase in the fund balance was an increase in ad valorem taxes and grants collected.

General Fund Budgetary Highlights

The Sheriff, in accordance with state law, must adopt a budget on the General Fund no later than fifteen days prior to the beginning of the fiscal year. In accordance with state law, the Sheriff may have unfavorable variances of 5 percent of total revenues or expenditures in a fund before he is legally required to amend the budget. The Sheriff adopted his 2020-21 budget on March 9, 2020, and revised the budget on February 3, 2021. The estimated revenues increased from the original budget to the final amended budget by 32% or \$463,438 from \$1,410,530 to \$1,873,968 in the final amended budget. The change in budgeted revenues was attributable mainly to the Sheriff receiving more in grant revenue than originally anticipated. The estimated expenditures decreased from the original budget to the final budget by \$4,784 primarily attributable to the decrease in personnel services.

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

Capital Assets

Capital assets of the Sheriff used in performance of general operations of the Sheriff's office are recorded in the Fund Financial Statements as expenditures when purchased. The amount represents the original cost of the assets. Depreciation of capital assets is not recognized in the Fund Financial Statements as explained in the Notes to the Basic Financial Statements. In the Government-wide Financial Statements, the capital assets are recorded as assets at their original cost at the time of purchase. Capital assets purchased by grantors and donated to the Sheriff are recorded as capital assets at their actual cost. Depreciation of capital assets has been recognized in the Government-wide Financial Statements.

At June 30, 2021, as reported on the Statement of Net Position, the Sheriff had \$98,367 invested in furniture and equipment, net of depreciation. Net capital assets increased by \$27,931 or 39.37 percent during the current fiscal year. For more detail of capital assets, see Note 5 of the Notes to the Basic Financial Statements. Table 4 presents capital assets, net of depreciation, at June 30, 2021 and 2020.

Table 4
Governmental Activities
Capital Assets, Net of Depreciation
June 30, 2021 and June 30, 2020

	June 30,	
	2021	2020
Furniture and equipment	\$ 98,367	\$ 70,436

Long-term obligations

At the end of the fiscal year, the Sheriff had total Long-Term Obligations of \$4,207,651 which consists of \$7,559 accrued annual vacation and compensated absences, \$3,669,350 in other post-retirement benefits payable (OPEB) and \$530,742 in net pension liability. This amount represents an increase from 2020 of \$357,213. The increase is primarily attributable to the increase in other post-employment benefits as more fully explained in the notes to the financial statements.

For the Future

The Sheriff is optimistic that he will secure necessary funding for operating his office so that he can continue the level of services he is currently providing to the citizens of West Carroll Parish.

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

Contacting the Sheriff's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Sheriff's finances and to show the Sheriff's accountability for the money he receives. If you have questions about this report or need additional financial information contact Scott Mathews, Sheriff of West Carroll Parish, at P.O. Box 744, Oak Grove, LA 71263 or by phone at (318) 428-2331 or by e-mail to wcpso@yahoo.com.

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
STATEMENT OF NET POSITION
GOVERNMENTAL ACTIVITIES
June 30, 2021

ASSETS

Cash and cash equivalents	\$ 945,975
Receivables	54,877
Capital assets, net	98,367
Total assets	<u>1,099,219</u>

DEFERRED OUTFLOWS OF RESOURCES

Pensions	358,740
Other post-employment benefits	527,291
Total deferred outflows of resources	<u>886,031</u>

LIABILITIES

Accounts payable and accrued expenses	13,019
Long-term liabilities:	
Due within one year	-
Due after one year	4,207,651
Total liabilities	<u>4,220,670</u>

DEFERRED INFLOWS OF RESOURCES

Pensions	126,883
Other post-employment benefits	206,561
Total deferred inflows of resources	<u>333,444</u>

NET POSITION (DEFICIT)

Net investment in capital assets	98,367
Restricted	5,236
Unrestricted (deficit)	(2,672,467)
Total net position (deficit)	<u>\$ (2,568,864)</u>

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

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
STATEMENT OF ACTIVITIES
GOVERNMENTAL ACTIVITIES
For the Year Ended June 30, 2021

<u>ACTIVITIES</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>			<u>NET (EXPENSE) REVENUE AND CHANGES IN NET POSITIONS</u>
		<u>FEEES, FINES AND CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS</u>	<u>CAPITAL GRANTS</u>	
Governmental Activities					
General Government - Public safety	\$ 1,692,024	\$ 524,339	\$ 347,207	\$ -	\$ (820,478)
Total	<u>\$ 1,692,024</u>	<u>\$ 524,339</u>	<u>\$ 347,207</u>	<u>\$ -</u>	<u>\$ (820,478)</u>
General revenues					
Property taxes					917,093
State revenue sharing					45,114
Interest and investment earnings					678
Miscellaneous					<u>124,419</u>
Total general revenues					<u>1,087,304</u>
Change in net position					266,826
Net position (deficit) - at beginning of year (restated)					<u>(2,835,690)</u>
Net position (deficit) - at end of year					<u>\$ (2,568,864)</u>

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

FUND FINANCIAL STATEMENT (FFS)

WEST CARROLL PARISH SHERIFF**Oak Grove, Louisiana****GOVERNMENTAL FUNDS****BALANCE SHEET****June 30, 2021**

	<u>General Fund</u>	<u>Sheriff's Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 940,739	\$ 5,236	\$ 945,975
Receivables	<u>54,877</u>	<u>-</u>	<u>54,877</u>
Total assets	<u>\$ 995,616</u>	<u>\$ 5,236</u>	<u>\$ 1,000,852</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable and accrued expenses	\$ <u>13,019</u>	\$ <u>-</u>	\$ <u>13,019</u>
Total liabilities	<u>13,019</u>	<u>-</u>	<u>13,019</u>
Fund balance			
Unassigned	982,597	-	982,597
Restricted	<u>-</u>	<u>5,236</u>	<u>5,236</u>
Total fund balance	<u>982,597</u>	<u>5,236</u>	<u>987,833</u>
Total liabilities and fund balance	<u>\$ 995,616</u>	<u>\$ 5,236</u>	<u>\$ 1,000,852</u>

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

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Reconciliation of the Governmental Funds'
Balance Sheet to the Statement of Net Position
June 30, 2021

Total fund balance (deficit) - Governmental Funds	\$	987,833
---	----	---------

The cost of capital assets (a building and furniture and equipment) purchased is reported as an expenditure in the Governmental Funds. The Statement of Net Assets includes those capital assets among the assets of the Sheriff as a whole. The cost of those capital assets is allocated over their estimated useful lives in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in the Governmental Funds.

Cost of capital assets	\$	570,594	
Accumulated depreciation		<u>(472,227)</u>	98,367

Deferred Outflows of Resources			
Pensions		358,740	
Other post-employment benefits		<u>527,291</u>	886,031

Long term liabilities applicable to the Sheriff's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Assets. At June 30, 2020, the Sheriff had the following balances in long-term liabilities:

Compensated Absences		(7,559)	
Net Pension Liability		(530,742)	
Other Post Employment Benefits		<u>(3,669,350)</u>	(4,207,651)

Deferred Inflows of Resources - Pensions			
Pensions		(126,883)	
Other post-employment benefits		<u>(206,561)</u>	<u>(333,444)</u>

NET POSITION (DEFICIT)	\$	<u>(2,568,864)</u>
-------------------------------	-----------	---------------------------

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

Statement D

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund - General Fund
For the Year Ended June 30, 2021

	General Fund	Sheriff's Fund	Total
REVENUES			
Ad valorem taxes	\$ 917,093	\$ -	\$ 917,093
Intergovernmental revenues:			
Grant Income	310,043	-	310,043
State grants:			
State revenue sharing (net)	45,114	-	45,114
State supplemental pay	37,164	-	37,164
Fees, charges, and commissions for services:			
Commissions on licenses, etc.	54,365	-	54,365
Civil and criminal fees	77,093	115,069	192,162
Court attendance	3,162	-	3,162
Transporting prisoners	16,451	-	16,451
Feeding and keeping prisoners	210,938	-	210,938
Tax notices, etc.	12,869	-	12,869
Officer witness fees	34,392	-	34,392
Use of money and property	678	-	678
Miscellaneous	124,419	-	124,419
TOTAL REVENUES	1,843,781	115,069	1,958,850
EXPENDITURES			
Public safety			
Current:			
Personnel services and related benefits	902,871	-	902,871
Operating services	92,888	114,546	207,434
Statutory charges	82,701	-	82,701
Materials and supplies	182,285	-	182,285
Travel and other charges	1,467	-	1,467
Capital outlay	55,921	-	55,921
TOTAL EXPENDITURES	1,318,133	114,546	1,432,679
Excess of revenues over expenditures	525,648	523	526,171
Fund Balance at Beginning of Year	456,949	4,713	461,662
FUND BALANCE AT END OF YEAR	\$ 982,597	\$ 5,236	\$ 987,833

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

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Reconciliation of the Governmental Funds'
Statement of Revenues, Expenditures, and Changes in
Fund Balances to the Statement of Activities
For the Year Ended June 30, 2021

Net change in fund balance - Governmental Funds \$ 526,171

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 exceed capital outlays in the period and the amount proceeds from sale of assets exceeded the gain from the sales of capital assets:

Capital Outlays	\$ 55,921	
Depreciation	<u>(27,990)</u>	27,931
Compensated Absences (vacation pay) earned exceeded amounts used	(3,251)	
Loss on Disposal of Assets	-	
Change in Net Pension Liability	(20,640)	
Current year addition to the post-employment benefit payable	<u>(263,385)</u>	<u>(287,276)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 266,826</u>

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

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
FIDUCIARY FUND - CUSTODIAL FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2021

ASSETS

Cash and cash equivalents	\$ 33,491
Total assets	\$ <u>33,491</u>

LIABILITIES

Accounts payable	\$ -
Total liabilities	\$ <u>-</u>

NET POSITION

Restricted for:	
Individuals, organizations, and other governments	\$ 33,491
Total net position	\$ <u>33,491</u>

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

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
FIDUCIARY FUND - CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended June 30, 2021

Statement F

	<u>Custodial Funds</u>
ADDITIONS	
Deposits	
Suits, seizures, sales and other additions	\$ 354,243
Interest earnings	-
Taxes, fees, etc., paid to tax collector	<u>5,232,140</u>
Total additions	<u>5,586,383</u>
REDUCTIONS	
Taxes, fees, etc., distributed to taxing bodies and others	<u>5,585,133</u>
Total deductions	<u>5,585,133</u>
Net increase (decrease) in fiduciary net position	1,250
Net Position - Beginning	<u>32,241</u>
Net Position - Ending	<u><u>\$ 33,491</u></u>

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

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the West Carroll Parish Sheriff (the Sheriff) serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs. 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, parish occupational licenses, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

The Tax Collector collects and disburses ad valorem taxes for various governmental units in the parish of West Carroll. The Tax Collector also collects and disburses various fees assessed to taxpayers by the parish.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and the component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Sheriff includes all funds, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid by the parish police jury as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government over which the Sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. BASIS OF PRESENTATION

The accompanying basic financial statements of the Sheriff 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 No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*.

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. However, fiduciary funds are not included. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the functions of the Sheriff'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 Sheriff, 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 Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The funds of the Sheriff are described below:

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Funds -

General Fund - The General Fund is the primary operating fund of the Sheriff and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and Federal laws and according to Sheriff policies. The General Fund is the only major fund of the Sheriff.

Sheriff's Fund - The Sheriff's Fund is a special revenue fund that handles revenues from Sheriff's sales, garnishments, and the service of court documents and then disburses these collected funds to appropriate entities.

Fiduciary Funds -

Fiduciary funds' reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Sheriff are custodial funds. The custodial funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections), collection and distribution of fines and costs, and inmate funds.

These funds are custodial in nature, have an economic resources measurement focus, and use the accrual basis of accounting. In addition, the custodial funds are not available to support the Sheriff's operations.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Fund – Agency Funds Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Non-exchange transactions are recognized when the Sheriff has an enforceable legal claim to the revenues, expenses, gains, losses, assets and liabilities.

Fund Financial Statements

The amounts reflected in the General Fund 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 balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

sources. This approach is then reconciled, through adjustment, to a government-wide view of Sheriff operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within the 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on 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.

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

D. BUDGET PRACTICES

The Sheriff adopts an annual cash budget on the General Fund prior to the beginning of each fiscal year. In accordance with Louisiana Revised Statutes 39:1301-1314 the Sheriff amends the budget when actual revenues are not meeting anticipated revenues by 5 percent or more and when actual expenditures are exceeding budgeted expenditures by 5 percent or more.

E. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not used by the Sheriff in his accounting practices.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. CASH AND INTEREST-BEARING DEPOSITS

Cash and interest-bearing deposits include amounts in the demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market

G. UNCOLLECTIBLE ALLOWANCE

The statements contain no provision for uncollectible accounts. The Sheriff is of the opinion that such allowance would be immaterial in relation to the basic financial statements taken as a whole.

H. CAPITAL ASSETS

Capital assets, which include a building and furniture and equipment, are capitalized at historical cost, where the actual cost is known. Capital assets provided by the parish police jury through grants are recorded as capital assets at actual cost. The capital assets are depreciated over their estimated useful lives. The Sheriff considers assets with an initial individual cost of more than \$100 and an estimated useful life of 2 years or more as a capital asset.

Capital assets are recorded in the Statement of Position and depreciation expense is recorded in the Statement of Activities. Estimated useful life is the Sheriff's estimate of how long the asset is expected to meet service demands. Capital assets have not been assigned a salvage value because the Sheriff feels that the salvage value is immaterial.

Straight-line depreciation is used on all capital assets based on the following estimated useful lives:

Building	5 years
Furniture and equipment	2 to 10 years

I. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

J. COMPENSATED ABSENCES

Full-time deputies of the Sheriff's office earn from 40 to 104 hours of annual leave each year depending on length of service with the Sheriff's office. Annual leave is earned each month. A maximum of 36 hours of vacation can be accumulated and carried forward into a new calendar year along with any accumulated compensatory time earned. Upon termination of employment, unused annual leave and compensatory time is paid to deputies

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

at the deputies' current rates of pay. Annual leave that has been claimed by deputies as of the end of the fiscal year is recorded as an expenditure in the year claimed. Annual leave accrued as of the end of the fiscal year is valued using deputies' current rates of pay and the total is included in the Statement of Net Assets as a long-term liability. The Sheriff and the deputies are not required to contribute to the retirement system for annual leave payments. Accrued annual leave will be paid from future years' resources.

Full-time deputies earn 80 hours of sick leave each year. Sick leave may not be accumulated and carried forward to a new calendar year. Upon termination of employment, unused sick leave is not paid to employees. At June 30, 2021, there was \$7,559 in accumulated and vested benefits relating to sick leave that require accrual or disclosure to conform with GASB Codification Section C60.

K. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net position and displayed in three components:

- i. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- ii. Restricted net position - Consists of net position 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.
- iii. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, equity is classified as "fund balance". Fund balance is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Fund balance is classified according to its useful purpose or function of restriction at year-end in one or more of the following categories:

Nonspendable - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted - represents balances where constraints have been established by parties outside the Sheriff's office or imposed by law through constitutional provisions or enabling legislation.

Committed - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff's highest level of decision-making authority.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assigned - represents balances that are constrained by the government's intent to be used for specific purposes but are not restricted nor committed.

Unassigned - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Sheriff reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the Sheriff reduces committed amounts first, followed by assigned amounts and the unassigned amounts.

L. ESTIMATES

The preparation of the financial statements in conformity with governmental accounting principles generally accepted in the United States of America 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

M. CONTINGENCIES

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the Sheriff maintains commercial insurance policies covering its property, automobiles, law enforcement professional liability, and surety bond coverage. The West Carroll Parish Police Jury maintains insurance coverage on the building and its contents. No claims were paid on any of the policies during the past three years that exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2021.

N. PENSION PLANS

The West Carroll Parish Sheriff's Office is a participating employer in the Louisiana Sheriffs' Pension and Relief Fund (Fund) as described in Note 6. For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Fund, and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the Plan.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 2 - LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the year ended June 30, 2021:

Authorized Millage	13.48
Levied Millage	13.48

The following are the top five principal taxpayers and their related ad valorem tax revenue for the Sheriff:

Tax Payer	Assessed Value	Ad Valorem Tax Revenue for Sheriff
Trunkline Gas Company	\$ 16,107,821	\$ 217,133
Energy Transfer Crude Oil Comp	\$ 11,147,190	\$ 150,264
Entergy Louisiana Holdings, Inc	\$ 1,974,140	\$ 26,611
Southern National Gas Company	\$ 1,924,970	\$ 25,949
A N R Pipeline Company	\$ 1,583,550	\$ 21,346

Note 3 - CASH AND CASH EQUIVALENTS

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and in national banks. At June 30, 2021, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$979,466 as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Assets and Liabilities	Total
Petty Cash	\$ 500	-	\$ 500
Interest-bearing Deposits	918,952	33,491	952,443
Noninterest-bearing Deposits	26,523	-	26,523
Total	\$ 945,975	\$ 33,491	\$ 979,466

Custodial credit risk – deposits. These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance, the pledge of securities owned by the fiscal agent bank, or a letter of credit with the Federal Home Loan (through the pledging bank). The market value of pledged securities or available letter of credit 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.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 3 - CASH AND CASH EQUIVALENTS (continued)

Cash and cash equivalents (bank balances other than these backed by the U.S. government) at June 30, 2021, are secured, as follows:

Bank balances	\$1,073,645
Federal deposit insurance	289,334
FHLB Letter of Credit	784,311
Total	\$1,073,645

Credit risk. Under state law, the Sheriff may invest funds in obligations of the United States, in federally-insured investments, or in time deposits with state banks organized under Louisiana law, the laws of any other state in the union, or the laws of the United States. The Sheriff's cash balances are not exposed to credit risk.

Concentration of credit risk. The Sheriff does not limit the amount that may be invested in securities of any one issuer. Applicable state statutes do not place limits on credit concentration.

Interest rate risk. The Sheriff manages exposure to declines in fair values by limiting the maturity of its investments to no longer than one year.

Note 4 - RECEIVABLES

The General Fund receivables of \$54,877 at June 30, 2021, are as follows:

Class of Receivable	Amount
Revenues:	
Feeding and keeping prisoners	\$ 15,944
Civil and criminal fees	2,491
Commissions	5,276
Grant Revenue	21,980
Miscellaneous revenue	9,186
Total	\$ 54,877

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 5 - CAPITAL ASSETS

A summary of changes in capital assets (building and furniture and equipment) and depreciation follows:

	<u>June 30,</u> <u>2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30,</u> <u>2021</u>
Governmental Activities				
Capital assets, being depreciated				
Building	\$ 1,336	\$ -	\$ -	\$ 1,336
Furniture and equipment	<u>574,995</u>	<u>55,921</u>	<u>(61,658)</u>	<u>569,258</u>
Total capital assets, being depreciated	576,331	55,921	(61,658)	570,594
Less accumulated depreciation				
Building	(1,336)	-	-	(1,336)
Furniture and equipment	<u>(504,559)</u>	<u>(27,990)</u>	<u>61,658</u>	<u>(470,891)</u>
Total	(505,895)	(27,990)	61,658	(472,227)
Governmental activities capital assets, net	<u>\$ 70,436</u>	<u>\$ 27,931</u>	<u>\$ -</u>	<u>\$ 98,367</u>

Depreciation expense for the year ended June 30, 2021 of \$27,990 was charged to public safety.

Note 6 - PENSION PLAN

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

The System issues an annual financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, 1225 Nicholson Dr, Baton Rouge, Louisiana 70802 or by calling (225) 219-0500.

The Sheriff's office implemented Government Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pensions and Statement 71 on Pension Transition for Contributions Made Subsequent to the Measurement Date- an Amendment of GASB 68. These standards require the Sheriff's office to record its proportional share of each of the pension plans Net Pension Liability and report the following disclosures:

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 6 - PENSION PLAN (continued)

Plan Description:

The Louisiana Sheriff's Pension and Relief Fund is the administrator of a cost-sharing, multiple employer defined benefit plan. The plan provides retirement, disability and survivor benefits to employees of sheriff's offices throughout the state of Louisiana, employees of the Louisiana Sheriff's Association and the Sheriff's Pension and Relief Fund's office as provided for in LRS 11:2171.

Members who joined the system on or before December 31, 2011, are eligible for regular retirement benefits upon attaining 30 years of creditable service at any age, or 12 years of creditable service and aged 55 years is entitled to retirement benefit payable monthly for life, equal to 3.33 percent of his final average compensation for each year of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least 10 years of creditable service may retire at age 60. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service. Members who joined the system on or after January 1, 2012, who retires at or after age 62 with at least 12 years of creditable service, at or after age 60 with at least 20 years of creditable service, or at 55 with 30 years of creditable service is entitled to a retirement benefit payable monthly for life, equal to 3.00 percent. For members with 30 or more years of service; the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual times the member's final average compensation each year of creditable service. In any case, the retirement benefit cannot exceed 100 percent of their final average salary. Members with 20 or more years of service may retire with a reduced retirement at age 55. For members eligible on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest 36 consecutive months (60 highest consecutive months for member employed between July 1, 2006 and July 1, 2013) or joined months if service was interrupted. The earnings to be considered for each 12 month period within the 36 month (or 60 month) period shall not exceed 125% of the preceding 12 months. For members joining after July 1, 2013, final compensation is based on the average monthly earnings during the highest 60 consecutive months and the earnings to be considered for each 12 month period within the 60 months shall not exceed 115% of the preceding 12 month period.

A member is eligible to receive disability benefits if the member has at least 10 years of creditable service when a non-service related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under 18 years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 6 - PENSION PLAN (continued)

average compensation up to a maximum of 60% of final average compensation if there are more than 4 children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit.

The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

The fund does provide for deferred benefits for vested members who terminate before being eligible for retirement. Benefits become payable once the member reaches the appropriate age for retirement.

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement the member's maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back- DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Cost of living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2021, the actual employer contribution rate was 12.25% with an additional 0% allocated from the Funding Deposit Account. In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2021.

Plan members are required by state statute to contribute 10.25 percent of their annual covered salary and the Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.25 percent of annual covered payroll.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 6 - PENSION PLAN (continued)

Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Parish Sheriff's contributions to the System, for the years ending June 30, 2021, 2020, 2019, and 2018, were \$126,727, \$127,377, \$139,514, and \$155,000 respectively.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the Sheriff reported a liability of \$530,742 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Sheriff's proportion was .076684%, which was a decrease of .01205% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Sheriff recognized pension expense of \$123,916 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, (\$6,029).

At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ (62,033)
Changes of assumptions	130,451	-
Net difference between projected and actual earnings on pension plan investments	127,693	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	31,601	(64,850)
Employer contributions subsequent to the measurement date	68,995	-
Total	<u>\$ 358,740</u>	<u>\$ (126,883)</u>

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 6 - PENSION PLAN (continued)

The Sheriff reported a total of \$68,995 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2020 which will be recognized as a reduction in net pension liability in the year ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

Year	LSRPF
2021	\$ 25,389
2022	52,832
2023	54,097
2024	31,885
2025	(1,341)
	<u>\$ 162,862</u>

Actuarial Assumptions

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	2018 and 2020 – 6 years 2016 and 2017 – 7 years 2015 – 6 years 2014 – 6 years
Investment Rate of Return	7.00%, net of investment expense
Discount Rate	7.00%
Projected salary increases	5.0% (2.50% inflation, 2.5% merit)
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees, Below-Median Healthy Retirees and Disabled Retirees multiplied by 120% for males and 115% for females for active members, annuitants and beneficiaries, and disabled annuitants each with full generational projection using the appropriate MP2019 scale.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 6 – PENSION PLAN (continued)

Cost of Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020 is as follows:

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2015 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund’s liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Real Return Arithmetic Basis</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity securities	62%	6.8%	4.20%
Fixed Income	23%	2.4%	0.60%
Alternative Investments	15%	4.7%	0.70%
Total	100%		5.50%
Inflation			2.40%
Expected Arithmetic Nominal Return			7.9%

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 6 - PENSION PLAN (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the Sheriff's proportionate share of the net pension liability (NPL) using the discount rate of each Retirement System as well as what the Sheriff's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Retirement Systems:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
LSPRF			
Rates	6.00%	7.00%	8.00%
WCSO Share of NPL	\$ 964,011	\$ 530,742	\$ 169,416

Note 7 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description. The Sheriff participates in a group defined health, life and dental insurance benefit retirement plan authorized by Louisiana Revised Statute RS:33-1448, which is administered by the Louisiana Sheriffs' Association. The Plan provides health insurance for regular employees that retire at age 55 or older and at least 15 years of full-time service or that retire at any age with at least 30 years of service. The Sheriff pays 100% of the retirees' insurance premiums. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board (GASB) Statement No. 75.

Benefits Provided. The Sheriff provides medical, dental, vision, and life insurance coverage for eligible employees, retirees, and their dependents through the Louisiana Sheriff's Association. The Sheriff pays for the cost of the retiree's coverage. The retiree can elect to cover his or her spouse and dependents but must pay the entire premium for their coverage. Upon the death of the retiree, the spouse and dependent children can continue coverage, subject to eligibility requirements.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 7 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

The Sheriff pays for eligible retirees to have \$10,000 of life insurance coverage for the life of the retiree. Eligible retirees may elect to have additional coverage up to the amount they had upon retirement, but the additional coverage will be paid by the retiree. The cost of additional coverage is \$.55 per \$1,000 of coverage per month.

Employees covered by benefit terms – At July 1, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	-	9
Inactive employees entitled to but not yet receiving benefit payments	-	-
Active employees		<u>18</u>
		27

Total OPEB Liability

The Sheriff's total OPEB liability of \$3,669,350 was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the July 1, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%	
Salary increases	3.0%, including inflation	
Discount rate	1.92%,	
Healthcare cost trend rates	Varies annually	

The discount rate was based on the 6/30/2021 Fidelity General Obligation AA 20-Year Yield.

Mortality rates for active employees were based on the PubS.H-2010 Employee Mortality Table, Generational with Projection Scale MP-2020 for males or females, as appropriate.

Mortality rates for retirees were based on the PubS.H-2010 Health Retiree Mortality Table, Generational with Projection Scale MP-2020 for males or females, as appropriate.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 7 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Changes in the Total OPEB Liability

Balance at June 30, 2020	\$	3,426,398
Changes for the year:		
Service cost		173,347
Interest		87,173
Differences between expected and actual experience		(196,620)
Changes in Assumptions/Inputs		262,343
Benefit payments		<u>(83,291)</u>
Balance at June 30, 2021	\$	<u>3,669,350</u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (.92%) or 1-percentage-point higher (2.92%) than the current discount rate:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
Total OPEB Liability	\$ 4,223,979	\$ 3,669,350	\$ 2,923,591

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare trend rates:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
Total OPEB Liability	\$ 2,882,703	\$ 3,669,350	\$4,380,303

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 7 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

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

For the year ended June 30, 2021, the Sheriff recognized OPEB expense of \$346,676. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 65,521	\$ 206,561
Changes of assumptions or other inputs	<u>461,770</u>	<u>-</u>
	\$ 527,291	\$ 206,561

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

2022	86,156
2023	83,899
2024	47,095
2025	47,095
2026	47,095
2027	<u>9,390</u>
	<u><u>\$ 320,730</u></u>

Note 8 - DEFERRED COMPENSATION PLAN

The Sheriff offers a deferred compensation plan to employees of his office under the provisions of Internal Revenue Service Code 457 (Deferred Compensation Plan). The deferred compensation plan is strictly on a voluntary basis with only employee contributions being made to the Plan. The assets in the Plan are held in trust solely for the benefit of participants and their beneficiaries. Therefore, in accordance with GASB Statement No. 31, they are not reported in the Sheriff's financial statements.

Note 9 - COMPENSATED ABSENCES

At June 30, 2021, employees of the Sheriff have accumulated and vested \$7,559 of employee leave benefits, which were computed in accordance with GASB Codification Section C60. The leave benefits have been recorded in the Government-wide Financial Statements' Statement of Net Assets as a long-term liability and in the Statement of Activities as an expense.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 10 - LONG-TERM OBLIGATIONS

At the end of the fiscal year, the Sheriff had total Long-Term Obligations of \$4,207,651 which consists of \$7,559 accrued annual vacation and compensated absences, \$3,669,350 in other post-retirement benefits payable (OPEB) and \$530,742 in net pension liability.

Note 11 - TAX COLLECTIONS OTHER THAN AD VALOREM AND DISBURSEMENTS

Act 711 of the 2010 Louisiana legislative session amended LRS 24:51 (B) to provide required footnote disclosure in the financial statements for local governments that collect tax for other taxing jurisdictions.

For the year ended June 30, 2021, the Sheriff collected and disbursed the following:

	Occupational Licenses	Collection Fee	Final
<u>Distribution</u>			
West Carroll Parish Police Jury	\$ 76,042	(\$ 11,406)	\$ 64,636

Note 12 - LITIGATION AND CLAIMS

At June 30, 2021, the Sheriff was not involved in any lawsuits. The Sheriff's legal counsel was not aware of any unasserted claims or assessments.

Note 13 - ON-BEHALF PAYMENTS

The Sheriff's office is located in the parish courthouse. Expenditures for operation and maintenance of the parish courthouse, as required by statute, are paid by the West Carroll Parish Police Jury. These expenditures are not included in the accompanying Basic Financial Statements.

Certain employees of the West Carroll Parish Sheriff receive supplemental pay from the state of Louisiana. In accordance with GASB Statement No. 24, the Sheriff recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$37,164.

Note 14 - SUBSEQUENT EVENT REVIEW

The Sheriff has evaluated subsequent events through December 28, 2021, the date which the financial statements were available to be issued resulting in no adjustments.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

Note 15 - PRIOR PERIOD ADJUSTMENT – NEW ACCOUNTING STANDARD

For the year ended June 30, 2021, the Sheriff implemented the following pronouncement: GASB Statement No. 84, *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments and requires governments with activities meeting the criteria to present a statement of fiduciary net position and a statement of changes in fiduciary net position. With the change, the Civil Fund, which had previously been shown as fiduciary fund, was reclassified to a special revenue fund requiring a restatement in net position as noted below:

Government Activities

Net Position as previously stated July 1, 2020	\$ 2,840,403
Net Change of Net Position due to Reclassification of Sheriff's Fund to Special Revenue Fund	<u>(4,713)</u>
Net Position as restated July 1, 2020	<u>\$ 2,835,690</u>

REQUIRED SUPPLEMENTAL INFORMATION

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
GENERAL FUND
Budgetary Comparison Schedule
For the Year Ended June 30, 2021

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FINAL BUDGET</u>
	<u>BUDGET</u>	<u>BUDGET</u>		<u>POSITIVE</u>
				<u>(NEGATIVE)</u>
BUDGETARY FUND BALANCE (DEFICIT)				
AT BEGINNING OF YEAR	\$ 43,002	\$ 456,949	\$ 456,949	\$ -
RESOURCES (Inflows)				
Ad valorem taxes	887,410	917,100	917,093	(7)
Intergovernmental revenues:				
Grants-Federal and Local	7,500	381,204	310,043	(71,161)
Commission on state revenue sharing	46,000	45,096	45,114	18
State and local supplemental pay	42,000	30,996	37,164	6,168
Fees, charges, and commissions for services:				
Commissions on licenses, etc.	35,000	43,596	54,365	10,769
Civil and criminal fees	68,600	78,600	77,093	(1,507)
Court attendance	2,500	3,000	3,162	162
Transporting prisoners	23,000	12,396	16,451	4,055
Feeding and keeping prisoners	188,000	213,196	210,938	(2,258)
Tax notices, etc.	8,000	8,000	12,869	4,869
Officer Witness Fees	-	-	34,392	34,392
Use of money and property - interest earnings	100	2,544	678	(1,866)
Miscellaneous	99,420	129,840	116,019	(13,821)
Other sources:				
Proceeds from sale of assets	3,000	8,400	8,400	-
Total resources	<u>1,410,530</u>	<u>1,873,968</u>	<u>1,843,781</u>	<u>(30,187)</u>
Amounts available for appropriations	1,453,532	2,330,917	2,300,730	(30,187)
CHARGES TO APPROPRIATIONS (Outflows)				
Current:				
Public safety:				
Personal services and related benefits	920,096	899,604	902,871	(3,267)
Operating services	108,000	96,492	92,888	3,604
Statutory charges	78,000	87,696	82,701	4,995
Materials and supplies	147,000	147,696	182,285	(34,589)
Travel and other charges	6,000	1,992	1,467	525
Capital outlay	5,000	35,400	55,921	(20,521)
Total charges to appropriations	<u>1,264,096</u>	<u>1,268,880</u>	<u>1,318,133</u>	<u>(49,253)</u>
BUDGETARY FUND BALANCE				
AT END OF YEAR	\$ <u>189,436</u>	\$ <u>1,062,037</u>	\$ <u>982,597</u>	\$ <u>(79,440)</u>

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
For the Year Ended June 30, 2021

Total OPEB Liability	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Service Cost	\$ 114,856	\$ 118,301	\$ 132,353	\$ 173,347
Interest	96,067	87,335	97,324	87,173
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	11,285	(95,075)	88,569	(196,620)
Changes of assumptions	-	279,095	175,374	262,343
Benefit payments	<u>(96,546)</u>	<u>(87,180)</u>	<u>(82,563)</u>	<u>(83,291)</u>
Net change in total OPEB liability	<u>125,662</u>	<u>302,476</u>	<u>411,057</u>	<u>242,952</u>
Total OPEB liability - beginning	<u>2,587,203</u>	<u>2,712,865</u>	<u>3,015,341</u>	<u>3,426,398</u>
Total OPEB liability - ending	<u><u>\$ 2,712,865</u></u>	<u><u>\$ 3,015,341</u></u>	<u><u>3,426,398</u></u>	<u><u>3,669,350</u></u>
Covered-employee payroll	\$ 604,287	\$ 622,415	\$ 850,206	\$ 875,712
Total OPEB liability as a percentage of covered employee payroll	448.9%	484.5%	403.0%	419.0%

Notes to Schedule

Changes of Benefit Terms: None

Changes of Assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period.

2018	3.62%
2019	3.13%
2020	2.45%
2021	1.92%

Mortality Rates

2018	RPH-2014 Employee and Healthy Annuity, Generational with MP-2018
2019	PubS.H-2010 Employee and Healthy Annuitant, Generational with MP-2018
2020	PubS.H-2010 Employee and Healthy Annuitant, Generational with MP-2019
2021	PubS.H-2010 Employee and Healthy Annuitant, Generational with MP-2020

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

WEST CARROLL PARISH SHERIFF'S OFFICE
Oak Grove, Louisiana
Schedule of Proportionate Share of Net Pension Liability
Sheriffs' Pension and Relief Fund
For the Year Ended June 30, 2021

Actuarial Valuation Date	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2014	0.0853%	\$ 337,852	\$ 581,368	58.11%	87.34%
June 30, 2015	0.0817%	\$ 518,541	\$ 635,239	81.63%	86.61%
June 30, 2016	0.0864%	\$ 529,162	\$ 675,375	78.35%	82.10%
June 30, 2017	0.0934%	\$ 404,335	\$ 708,567	57.06%	88.49%
June 30, 2018	0.0979%	\$ 375,416	\$ 654,882	57.33%	90.41%
June 30, 2019	0.0887%	\$ 419,732	\$ 566,125	74.14%	88.91%
June 30, 2020	0.0767%	\$ 530,742	\$ 563,237	94.23%	84.73%

This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with FYE June 30, 2015.

- * Amounts presented were determined as of the measurement date (prior fiscal year).

WEST CARROLL PARISH SHERIFF'S OFFICE
Oak Grove, Louisiana
Schedule of the Employer's Pension Contributions
Sheriffs' Pension and Relief Fund
For the Year Ended June 30, 2021

Actuarial Valuation Date	Contractually Required Contribution	Actual Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2015	\$ 77,210	\$ 77,210	\$ -	\$ 581,368	13.28%
June 30, 2016	\$ 81,167	\$ 81,167	\$ -	\$ 635,239	12.78%
June 30, 2017	\$ 85,695	\$ 85,695	\$ -	\$ 675,375	12.69%
June 30, 2018	\$ 85,923	\$ 85,923	\$ -	\$ 708,567	12.13%
June 30, 2019	\$ 75,957	\$ 75,957	\$ -	\$ 654,882	11.60%
June 30, 2020	\$ 69,349	\$ 69,349	\$ -	\$ 566,125	12.25%
June 30, 2021	\$ 68,995	\$ 68,995	\$ -	\$ 563,237	12.25%

This schedule is to be build prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with FYE June 30, 2015.

For reference only:

¹ *Employer contribution rate multiplied by employer's covered employee payroll*

² *Actual employer contributions remitted to the Sheriffs' Pension and Relief Fund*

³ *Employer's covered employee payroll amount for the fiscal year ended noted*

OTHER SUPPLEMENTAL INFORMATION

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
SCHEDULE OF TAXES COLLECTED
For the Year Ended June 30, 2021

Taxing Authority	<u>Taxes Collected</u>
LA Department of Agriculture and Forestry	\$ 2,884
LA Tax Commission	14,361
West Carroll Parish School Board Parish Wide	799,490
West Carroll Parishwide Drainage	98,582
Tensas Basin Levee District	117,246
West Carroll Parish School Board Ward 1	138,117
West Carroll Parish Library	322,865
West Carroll Assessment District	366,435
West Carroll Parish School Board Regular	439,856
West Carroll Parish Police Jury (General Fund)	409,944
West Carroll Parish School Board Constitutional	509,201
West Carroll Parish Road and Bridge	713,152
Health Unit	70,703
West Carroll Parish Law Enforcement	<u>929,263</u>
Total	<u>\$ 4,932,099</u>

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
SCHEDULE OF UNCOLLECTED TAXES
June 30, 2021

Taxing Authority	Uncollected Taxes
LA Department of Agriculture and Forestry	\$ -
LA Tax Commission	-
West Carroll Health Unit	-
West Carroll Parishwide Drainage	-
Tensas Basin Levee District	-
West Carroll Parish School Board Ward 1	-
West Carroll Parish Library	-
West Carroll Assessment District	-
West Carroll Parish School Board Regular	-
West Carroll Parish Police Jury (General Fund)	-
West Carroll Parish School Board Constitutional	-
West Carroll Parish Road and Bridge	-
West Carroll Parish School Board Parish Wide	-
West Carroll Parish Law Enforcement	-
	<hr/>
Total	\$ <u><u>-</u></u>

WEST CARROLL PARISH SHERIFF
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
JUNE 30, 2021

Agency Head
 Sheriff Scott Mathews

Salary		\$ 158,900
Benefits		
Retirement	\$ 19,465	
Medical Insurance	7,905	
Dental Insurance	241	
Life Insurance	2,382	
AD&D Insurance	172	
Vision	68	
Mod Adjustment	210	
Risk Management	1,020	
Total Benefits	<u>31,463</u>	
Medicare Match		1,103
Travel/Meals		1,056
Oath		10
Fuel Expenses/Vehicle Maintenance		4,118
Cell Phone		1,250
Uniforms		<u>227</u>
Total		<u><u>\$ 198,127</u></u>

STATE OF LOUISIANA

PARISH OF WEST CARROLL

AFFIDAVIT

SCOTT MATHEWS, SHERIFF OF WEST CARROLL PARISH

BEFORE ME, the undersigned authority, personally came and appeared, Scott Mathews, the sheriff of West Carroll Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$18,046 is the amount of cash on hand in the tax collector account on June 30, 2021;

He further deposed and said:

All itemized statements of the amounts of taxes collected for tax year 2020, by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.

Scott D. Mathews
SCOTT MATHEWS, SHERIFF

Sworn to and subscribed before me, Notary, this 28 th day of Dec, 2021, in my office in
Oak Grove, Louisiana.

Carol L. McGaha (Signature)
Carol L. McGaha (Print), # _____
Notary Public # 138229

(Commission)

**OTHER REPORTS REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***

CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

INDEPENDENT AUDITORS' 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

**West Carroll Parish Sheriff
Oak Grove, Louisiana**

We have audited, in accordance with the 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, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the West Carroll Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 28, 2021.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

West Carroll Parish Sheriff
Oak Grove, Louisiana

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
December 28, 2021

WEST CARROLL PARISH SHERIFF
Schedule of Findings and Responses
As of and For the Year Ended June 30, 2021

We have audited the financial statements of the West Carroll Parish Sheriff as of and for the year ended June 30, 2021, and have issued our report thereon dated December 28, 2021. We conducted our 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. Our audit of the financial statements as of June 30, 2021, resulted in an unmodified opinion.

Section I- Summary of Auditors' Results

A. Report on Internal Control and Compliance Material to the Financial Statements

<u>Internal Control</u>	<u>Yes</u>	<u>No</u>
Material Weakness		X
Significant Deficiencies not considered to be Material Weaknesses		X
<u>Compliance</u>		
Compliance Material to Financial Statements		X

Section II- Financial Statement Findings

None

Section III- Federal Award Findings and Questioned Costs

N/A

WEST CARROLL PARISH SHERIFF
Summary Schedule of Prior Audit Findings
As of and For the Year Ended June 30, 2021

There were no audit findings reported in the audit for the year ended June 30, 2020.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED JUNE 30, 2021

Cash Basis Presentation	First Six Month Period Ended <u>12/31/2020</u>	Second Six Month Period Ended <u>6/30/2021</u>
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 36,954	\$ 33,183
Add: Collections		
Civil Fees	89,608	25,461
Bond Fees	3,500	7,500
Criminal Court Costs/Fees	144,199	171,667
Restitution	11,159	16,218
Subtotal Collections	<u>248,466</u>	<u>220,846</u>
Less: Disbursements to Governments & Nonprofits		
West Carroll Clerk of Court	Civil Fees 6,052	2,805
West Carroll District Attorney	Criminal Court Costs/Fees 17,791	23,391
West Carrol Clerk of Court	Criminal Court Costs/Fees 7,673	8,669
Indigent Defender Board	Criminal Court Costs/Fees 12,222	16,575
North Lousiana Crime Lab	Criminal Court Costs/Fees 15,214	19,010
Louisiana Commission on Law Enforcement	Criminal Court Costs/Fees 3,372	3,828
Fifth Judicial District Combined Court Fund	Criminal Court Costs/Fees 29,283	31,823
West Carroll Parish Police Jury	Criminal Court Costs/Fees 2,825	3,505
Fifth Judicial District Court Expense Fund	Criminal Court Costs/Fees 1,448	1,712
Fifth Judicial District Judge Fund	Criminal Court Costs/Fees 30,568	31,970
Louisiana State Police	Criminal Court Costs/Fees 150	375
Town of Oak Grove, Louisiana	Criminal Court Costs/Fees -	1,898
Traumatic Head and Spinal Injury Trust Fund	Criminal Court Costs/Fees 345	520
Louisiana Supreme Court	Criminal Court Costs/Fees 664	769
Department of Wildlife and Fisheries	Criminal Court Costs/Fees 1,032	348
Keep Louisiana Beautiful	Criminal Court Costs/Fees 75	50
Less: Amounts Retained by Collecting Agency		
Civil Fees	11,342	4,967
Criminal Court Costs/Fees	20,540	26,220

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED JUNE 30, 2021

	<u>First Six Month Period Ended 12/31/2020</u>	<u>Second Six Month Period Ended 6/30/2021</u>
Cash Basis Presentation		
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	66,898	16,768
Bond Fee Refunds	9,750	2,000
Restitution Payments to Individuals	11,159	16,218
Other Disbursements to Individuals	1,100	1,387
Payments to 3rd Party Collection/Processing Agencies	2,734	494
Subtotal Disbursements/Retainage	<u>252,237</u>	<u>215,302</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	<u>\$ 33,183</u>	<u>\$ 38,727</u>