

LIVINGSTON PARISH SHERIFF
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022
LIVINGSTON, LOUISIANA



**Annual Comprehensive
Financial Report
of the**

LIVINGSTON PARISH SHERIFF

Livingston, Louisiana

**For the Fiscal Year Ended
June 30, 2022**

**Prepared by the
Livingston Parish Sheriff's Office
Accounting Department**

LIVINGSTON PARISH SHERIFF

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Livingston Parish Sheriff's Office

Jason Ard, Sheriff

20300 Government Boulevard

P. O. Box 850

Livingston, Louisiana 70754

Phone: (225) 686-2241

December 15, 2022

To the Citizens of Livingston Parish:

This Annual Comprehensive Financial Report is hereby submitted for the fiscal period July 1, 2021 to June 30, 2022. State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements in accordance with generally accepted auditing standards.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Hannis T. Bourgeois, LLP, a firm of licensed certified public accountants, have issued an unmodified ("clean") opinion on the Livingston Parish Sheriff's Office financial statements for the fiscal year ending June 30, 2022. The independent auditor's report is presented in the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's opinion and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Livingston Parish Sheriff's Office

Formed in 1832, the Livingston Parish Sheriff's Office is a stand-alone political entity lead by an elected Sheriff providing leadership and guidance in the area of law enforcement and public safety. Livingston Parish, located in southeast Louisiana, has the ninth largest population in the state with an estimated 140,000 residents.

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

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

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, sportsman's licenses, and bond forfeitures imposed by the district court.

In addition to being responsible for enforcing the laws and collecting the taxes for the parish, the Livingston Parish Sheriff's Office is also responsible for staffing and operating the parish detention center, as well as providing security for the parish courthouse. Both facilities are owned by the Livingston Parish Government.

Budget Preparation

The annual budget serves as the foundation for the Sheriff's Office financial planning and control. The Chief Financial Officer develops, prepares, and presents to the Sheriff the proposed annual budget and budget message for the general fund and all special revenue funds in accordance with the Local Government Budget Act found in Louisiana Revised Statute (R.S.) 39:1301-1315. The Sheriff is required to hold a public hearing on the proposed budget and adopt a final budget by no later than June 30, the close of the Sheriff's fiscal year. Certified copies of the adopted budget, adoption instrument, budget amendments, supporting schedules, and correspondence related to the budgets are to be retained at the Chief Financial Officer's (CFO) office. Additional details on the budget process are explained in the Notes to the Financial Statements.

The CFO administers and monitors the budget with monthly financial statements and budget-to-actual comparisons for any corrective action needed. The Sheriff is responsible for adopting amended budgets on a timely basis and in accordance the Local Government Budget Act.

For the General Fund, the legal budgetary level of control is at the function (i.e., public safety) level.

Local Economy

One of the major reasons Livingston Parish is one of the nation's fastest growing parishes (counties) is the lifestyle it offers. Despite the recent growth locally, our communities retain their personality and charm. Families value the public schools, which are among the best in the state along with the safe neighborhoods and extensive public park system that offers recreational youth sports opportunities. According to the 2020 Census, Livingston ranks #7 for the fastest growing parish (county) in Louisiana.

Living in Livingston Parish is affordable, and land is available for development, leaving great opportunities for growth. CNN Money stated that Livingston Parish ranks 11th in the nation for job growth. Such growth has been most visible in the retail sector, with major stores like Bass Pro and Sam's Club attracting business to the parish. More shops and restaurants have followed, and now the Juban Crossing retail development has flourished by bringing a multitude of stores and restaurants helping to bring even more job opportunities and daily conveniences to our doorstep.

Over the last ten years, unemployment rates have continued to drop. The U.S. Bureau of Labor Statistics reports 5.0 percent unemployment in Livingston Parish during 2022, compared to 7.3 percent in 2012, while the unemployment rate in the United States has dropped to 3.6 percent in 2022 from 8.2 percent in 2012.

Long-term Financial Planning and Major Initiatives

Long-term financial plans serve as a tool to identify issues and opportunities, and to provide the Sheriff, staff, and citizens with the insights required to address issues impacting the Sheriff's Office financial condition. The Sheriff's plan typically includes a multi-year planning horizon - three to five years for projecting current operations and capital expenditures and extended time frames for more extensive projects depending on funding. Although issuance of bonds are typically a last resort, future additional projects may require additional revenue, either from current or new revenue sources, i.e., grants, bonded debt, etc.

In fiscal year 2018, the Sheriff's Office joined governmental entities across the United States in adopting GASB No. 75 "Accounting and Financial Reporting for Other Post-Employment Benefits." Other Post-Employment Benefits (OPEB) provided to the Sheriff's retired employees include medical and life insurance. Under this new guidance, the Sheriff's Office has reported the total OPEB liability of \$16.07M in the Government-Wide Financial Statements. To ensure that these benefits can be paid as they come due, Sheriff Ard has assigned \$9.08M in a trust fund towards a long-term plan for funding this liability.

Currently, multiple long-term projects are in progress, which includes a multipurpose training facility and two substations. The Livingston Parish Sheriff's Office continues to search for ways to better serve its citizens.

Since taking office, the Sheriff has continued the agency's dedicated focus on maintaining the safety of the people living and working in Livingston Parish while making changes to improve the efficiency and effectiveness of the agency and build the community's trust. Some of his initiatives accomplished this year include: continuing to expand the school resource officer program in partnership with the school board by adding additional school resource officers to maintain a safe learning environment for our children; starting a school safety officer program to place a sheriff's deputy at each school campus each day as a security officer while children and educators are present to further ensure the safety of schools in Livingston Parish; a training program taught by the FBI leadership institute mandated for all Livingston Parish Sheriff Office command staff; continued technology upgrades; and a complete overhaul of the policy manual to keep up with the changing times in law enforcement.

The Sheriff strives to maintain an unrestricted fund balance to provide for unanticipated expenditures of a non-recurring nature and/or to meet unexpected increases in costs. All fund designations and reserves are reviewed annually for long-term adequacy and use requirements. Any projected insufficiencies will be addressed immediately. It is a goal to maintain a fund balance of at least 30% of the operating expenditures in the General Fund.

Relevant Financial Policies

The Livingston Parish Sheriff's Office has established and adopted the following comprehensive financial policies to improve the Sheriff's Office financial stability, to balance the needs of the organization with the resources available for use, and to assist the Sheriff's Office with careful financial planning. The policies set forth below are consistent guidelines for fiscal planning and performance and support the Sheriff's Office commitment to sound financial management and financial stability.

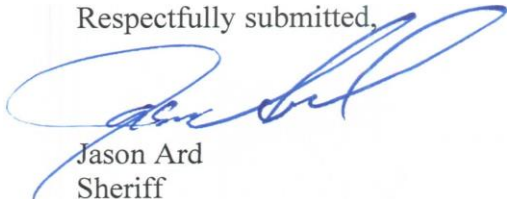
These policies can be found within the notes to the financial statements which follow the basic financial statements.

Acknowledgements

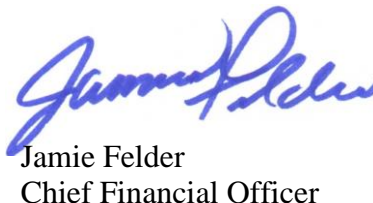
The Government Finance Officers Association of the United States and Canada (GFOA) presents an annual Certificate of Achievement for Excellence in Financial Reporting to a governmental entity who presents an annual comprehensive financial report. In order to receive this prestigious award, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Our Certificate of Achievement for Excellence in Financial Reporting for the fiscal year ended June 30, 2021, is included in our report. The Livingston Parish Sheriff's Office believes that our current annual comprehensive financial report meets the Certificate of Achievement Program's requirements, and we will be submitting it to the GFOA to determine its eligibility for the certificate.

The preparation of this report on a timely basis could not have been possible without the efficient and skillful efforts of our finance division, as well as other Livingston Parish Sheriff's Office divisions. We would like to express our sincere appreciation for their assistance in providing the data necessary to prepare this report and for their commitment to maintaining the highest standards of professionalism in the management of the Livingston Parish Sheriff's Office.

Respectfully submitted,



Jason Ard
Sheriff



Jamie Felder
Chief Financial Officer

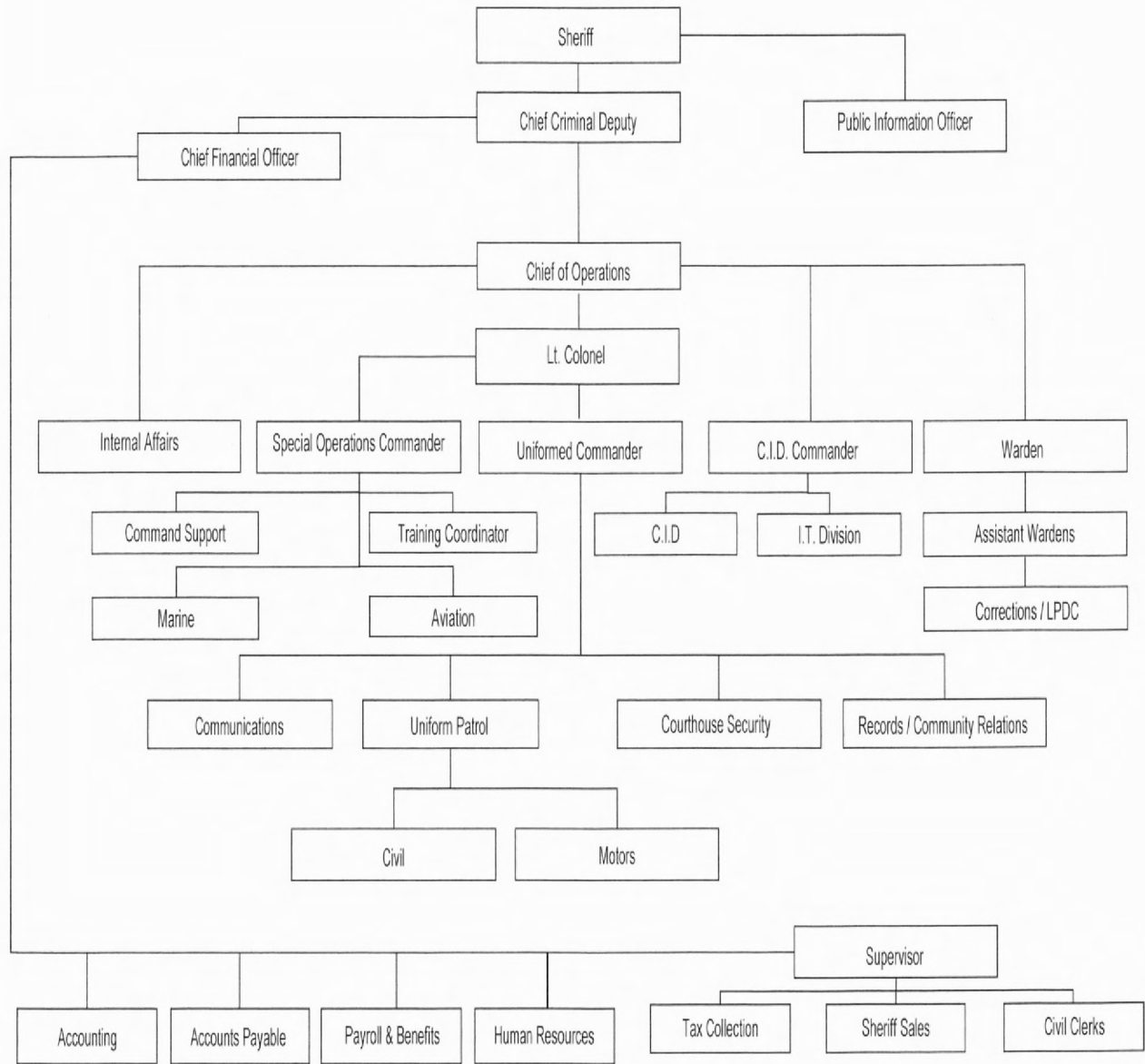
**Livingston Parish Sheriff
Livingston Parish, Louisiana**

**Principal Elected Official
June 30, 2022**

**Sheriff
Jason Ard**



Livingston Parish Sheriff's Office
Organizational Chart



As of June 30, 2022



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Livingston Parish Sheriff
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION



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INDEPENDENT AUDITOR'S REPORT

To the Honorable Jason Ard
Livingston Parish Sheriff
Ex-Officio Parish Tax Collector
Livingston Parish, Louisiana

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Livingston Parish Sheriff (the "Sheriff") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Livingston Parish Sheriff as of June 30, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Sheriff's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Clerk's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 5 through 12, the schedule of changes in the net OPEB liability and related ratios on page 57, the schedule of the Sheriff's OPEB contributions on page 58, the schedule of OPEB investment returns on page 59, the schedule of the Sheriff's proportionate share of the net pension liability on page 60, and the schedule of the Sheriff's contributions on page 61 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Sheriff's basic financial statements. The combining schedule of fiduciary net position – fiduciary funds, combining schedule of changes in net position – fiduciary funds, schedule of compensation, benefits, and other payments to agency head, and the tax collector account affidavit are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is not a required part of the basic financial statements. The schedule of justice system funding – collecting/disbursing entity and the schedule of justice system funding – receiving entity are presented for purposes of additional analysis as requested by Louisiana revised statute 24:515.2 and are also not a required part of the basic financial statements.

The combining schedule of fiduciary net position – fiduciary funds, combining schedule of changes in fiduciary net position – fiduciary funds, schedule of compensation, benefits, and other payments to agency head, the tax collector account affidavit, the schedule of justice system funding – collecting/disbursing entity, the schedule of justice system funding – receiving entity, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining schedule of fiduciary net position – fiduciary funds, combining schedule of changes in fiduciary net position – fiduciary funds, schedule of compensation, benefits, and other payments to agency head, tax collector account affidavit, the schedule of justice system funding – collecting/disbursing entity, the schedule of justice system funding – receiving entity, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section on pages i through x and the statistical section, Tables 1 through 21 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022, 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, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Hannis T. Bourgeois, LLP

Denham Springs, Louisiana
December 15, 2022

LIVINGSTON PARISH SHERIFF

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

Introduction

As management of the Livingston Parish Sheriff, Livingston, Louisiana, we offer readers of the Sheriff's financial statements this narrative overview and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2022. This management discussion and analysis ("MD&A") is designed to provide an objective and easy to read analysis of the Livingston Parish Sheriff's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the Sheriff's finances. It is also intended to provide readers with an analysis of the Sheriff's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Sheriff. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the Livingston Parish Sheriff's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and the other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

Government Wide Financial Highlights

Statement of Net Position

	June 30,		Increase (Decrease)
	2022	2021	
Assets	\$ 39,223,873	\$ 34,587,778	\$ 4,636,095
Deferred Outflows	9,434,106	10,221,878	(787,772)
Total Assets and Deferred Outflows	<u>48,657,979</u>	<u>44,809,656</u>	<u>3,848,323</u>
Liabilities	12,265,116	23,331,787	(11,066,671)
Deferred Inflows	14,392,514	5,450,357	8,942,157
Total Liabilities and Deferred Inflows	<u>26,657,630</u>	<u>28,782,144</u>	<u>(2,124,514)</u>
Net Investment in Capital Assets	13,556,491	9,300,062	4,256,429
Restricted for Training Center Construction	-	4,371,945	(4,371,945)
Unrestricted (Deficit)	8,443,858	2,355,505	6,088,353
Total Net Position	<u>\$ 22,000,349</u>	<u>\$ 16,027,512</u>	<u>\$ 5,972,837</u>

The assets and deferred outflows of the Sheriff's office exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$22,000,349 (Net Position). Of this amount, \$13,556,491 or 61.62% is invested in capital assets, net of accumulated depreciation and related debt. The net remaining balance of \$8,443,858 is the unrestricted net position and may be used to meet the Sheriff's ongoing obligations to the Parish.

For the year ended June 30, 2022, the Sheriff's total net position increased by \$5,972,837.

At June 30, 2022, the Sheriff's governmental funds reported a combined fund balance of \$17,876,110, an decrease of \$1,363,644 for the year. Of this amount, \$15,541,757 is unassigned, which is available for spending at the Sheriff's discretion. Of the remaining balance, \$1,712,192 is committed for the Training Center Construction and \$622,162 is non-spendable related to prepaids.

Governmental Funds

	June 30,		Increase (Decrease)
	2022	2021	
Assets	\$ 21,297,912	\$ 22,090,373	\$ (792,461)
Total Assets and Deferred Outflows	<u>21,297,912</u>	<u>22,090,373</u>	<u>(792,461)</u>
Liabilities	1,563,962	1,887,446	(323,484)
Deferred Inflows	1,857,840	963,173	894,667
Total Liabilities and Deferred Inflows	<u>3,421,802</u>	<u>2,850,619</u>	<u>571,183</u>
Nonspendable	622,161	-	622,161
Restricted for Training Center Construction	-	2,168,816	(2,168,816)
Committed for Construction Contracts	1,712,192	2,203,129	(490,937)
Unassigned	15,541,757	14,867,809	673,948
Total Fund Balance	<u>17,876,110</u>	<u>19,239,754</u>	<u>(1,363,644)</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 21,297,912</u>	<u>\$ 22,090,373</u>	<u>\$ (792,461)</u>

Overview of the Annual Financial Report

This discussion and analysis is intended to serve as an introduction to the Livingston Parish Sheriff's financial statements. The Livingston Parish Sheriff's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Livingston Parish Sheriff's finances in a manner similar to a private-sector business.

The statement of net position (formerly reported as statement of net assets) presents information on all of the Livingston Parish Sheriff's assets, deferred outflows, liabilities and deferred inflows with the difference reported as net position using the accrual basis of accounting. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Livingston Parish Sheriff is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, uncollected taxes and fees that have been earned).

The government-wide financial statements can be found on pages 13 - 14 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Livingston Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. All of the funds of the Sheriff can be divided into two categories: governmental funds and fiduciary funds.

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

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

The Livingston Parish Sheriff maintains two separate governmental funds. Information is presented separately in the governmental funds statements which consist of balance sheets and statements of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be a major fund, and a Capital Projects fund for the construction of the Training Center.

The Livingston Parish Sheriff adopts an annual appropriated budget for its general fund. A budgetary comparison statement for the major fund has been provided herein to demonstrate compliance with the budget. The basic governmental fund financial statements can be found on pages 15, 17 and 19 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Livingston Parish Sheriff's own programs. The Sheriff reports its Post-Retirement Benefits Trust Fund as a fiduciary fund, and has three custodial funds, including the Sheriff's Fund, Tax Collector Fund, and Inmate Deposit Fund.

The basic fiduciary fund financial statements can be found on pages 20 - 21 of this report.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and are a required part of the basic financial statements. The notes to the financial statements can be found on pages 22 - 56 of this report.

Other Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. These can be found on page 57 through 61 of this report.

Government-Wide Financial Statement Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the Sheriff's net position for the current year as compared to the prior year. For more detailed information, see the Statement of Net Position on page 13 of this report.

Statement of Net Position June 30, 2022 and 2021

	Governmental Activities		Increase (Decrease)
	2022	2021	
Assets:			
Current and Other Assets	\$ 22,211,382	\$ 21,787,716	\$ 423,666
Capital Assets	17,012,491	12,800,062	4,212,429
Total Assets	39,223,873	34,587,778	4,636,095
Deferred Outflows of Resources	9,434,106	10,221,878	(787,772)
Total Assets and Deferred Outflows of Resources	48,657,979	44,809,656	3,848,323
Liabilities:			
Long-Term Liabilities	10,447,472	21,623,529	(11,176,057)
Other Liabilities	1,817,644	1,708,258	109,386
Total Liabilities	12,265,116	23,331,787	(11,066,671)
Deferred Inflows of Resources	14,392,514	5,450,357	8,942,157
Total Liabilities and Deferred Inflows of Resources	26,657,630	28,782,144	(2,124,514)
Net Position:			
Net Investment in Capital Assets	13,556,491	9,300,062	4,256,429
Restricted for Training Center Construction	-	4,371,945	(4,371,945)
Unrestricted (Deficit)	8,443,858	2,355,505	6,088,353
Total Net Position	\$ 22,000,349	\$ 16,027,512	\$ 5,972,837

One of the largest portions of the Livingston Parish Sheriff's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, vehicles and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Livingston Parish Sheriff uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Livingston Parish Sheriff's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

At the end of the current fiscal year, the Livingston Parish Sheriff is able to report positive balances in three categories of Net Position. The Sheriff was able to report positive balances in all categories of fund balance in the separate governmental activities.

The Sheriff's activities increased its total net position by \$5,972,837 during the current fiscal year.

In order to further understand what makes up the changes in net position, the Changes in Net Position table below provides a summary of the results of the Sheriff's activities for the current year as compared to the prior year. An analysis of the primary sources of these changes follows the table. For more detailed information, see the Statement of Activities on page 14 of this report.

**Changes in Net Position
For the Years Ended June 30, 2022 and 2021**

	Governmental Activities		Increase (Decrease)	
	2022	2021	Amount	Percentage
Revenues:				
Program Revenues:				
Charges for Services	\$ 4,367,339	\$ 4,225,741	\$ 141,598	3.4%
Operating Grants and Contributions	4,169,304	11,105,161	(6,935,857)	(62.5%)
Capital Grants and Contributions	8,099	2,104,225	(2,096,126)	(99.6%)
General Revenues:				
Property Taxes	13,765,604	13,758,398	7,206	0.1%
Sales Taxes	14,498,442	12,168,309	2,330,133	19.1%
Intergovernmental:				
Support of Prisoners	3,126,958	2,984,948	142,010	4.8%
State Revenue Sharing	707,699	695,622	12,077	1.7%
On Behalf - State Supplemental Pay	957,914	916,556	41,358	0.0%
Interest Income	107,505	109,310	(1,805)	(1.7%)
Miscellaneous	1,893,665	1,350,738	542,927	40.2%
Gain (Loss) on Sale of Assets	163,413	82,614	80,799	97.8%
Total Revenues	43,765,942	49,501,622	(5,735,680)	(11.6%)
Expenses:				
Public Safety	37,793,105	35,500,231	2,292,874	6.5%
Total Expenses	37,793,105	35,500,231	2,292,874	6.5%
Increase (Decrease) in Net Position	5,972,837	14,001,391	(8,028,554)	(57.3%)
Net Position - Beginning of Year	16,027,512	2,026,121	14,001,391	691.0%
Net Position - End of Year	\$ 22,000,349	\$ 16,027,512	\$ 5,972,837	37.3%

Governmental Activities

Governmental activities increased the Livingston Parish Sheriff's net position by \$5,972,837. Key elements of this change in net position as shown on the previous page are as follows:

- Sales taxes increased by \$2,330,133 or 19% in fiscal year 2022 due to increase economic activity as well as higher cost for goods and services.
- Operating grants decreased by \$6,935,857 or 62% in fiscal year 2022 primarily related to COVID-19 economic relief funds received in fiscal year 2021.
- Capital grants decreased by \$2,096,126 or 99% in fiscal year 2022 primarily from FEMA reimbursements related to the August 2016 Flood received in fiscal year 2021.
- Expenditures increased by \$2,292,874 or 6% in fiscal year 2022. The increase is primarily due to Hurricane Ida and economic inflation which impacted salaries and related benefits, operating services, professional services, and materials and supplies.

Fund Financial Analysis

As noted earlier, the Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Sheriff's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Sheriff's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Sheriff's net resources available for spending at the end of the year.

The general fund is the chief operating fund of the Livingston Parish Sheriff. At the end of the current fiscal year, total fund balance of the general fund was \$16,163,918, an increase of \$1,296,109. The significant factors in excess (deficiency) of revenues over expenditures are:

- Revenues for the fiscal year 2021-2022 decreased compared to the prior year by \$7,096,412 primarily due to a decrease in Covid-19 economic relief funds amounting to approximately \$9,864,442, and FEMA reimbursements related to the August 2016 Flood amounting to \$2,104,225, offset by an increase in FEMA reimbursement related to Hurricanes Sally, Delta, and Ida and 2021 Winter Storm amounting to approximately \$2,101,959 and an increase in sales tax revenue of approximately \$2,330,133 resulting from increased economic activity and rising costs of goods and services.
- Expenditures increased compared to the prior year by \$1,616,001 primarily due to reductions in Covid-19 restrictions, Hurricane Ida emergency response and restoration, and rising cost of goods and services amounting to approximately \$6,289,847 offset by a decrease in transfers out to other funds of \$5,000,000. The amount of \$16,163,918 represents non-spendable amount of \$622,161 which cannot be spent and \$15,541,757 unassigned fund balance which is available for subsequent year budget appropriation and spending at the government's discretion.

The Training Center Construction Fund accounts for the expenditures and revenues relating to the construction of a new training facility. This project is being funded from draws on the Series 2020 Revenue Bonds and surplus funds from the general fund. At the end of the current fiscal year, the total fund balance of the Training Center Construction Fund was \$1,712,192, a decrease of \$2,659,753. The significant factors in excess (deficiency) of revenues over expenditures are expenditures decreased compared to the prior year by \$947,425 primarily due to capital outlay costs and construction nearing

completion and a decrease in other financing sources of \$7,750,000. In the prior year the Training Center Construction Fund received \$7,750,000 in other financing sources (uses). Of this amount, \$5,000,000 was surplus from the General Fund to help pay for construction costs and \$2,750,000 was from draws on the Series 2020 Revenue Bonds. There were no other financing sources (uses) in 2022. The amount of \$1,712,192 represents committed fund balance and can be used only for the new Sheriff's office training facility.

As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating expenditures plus other financing uses totaling \$40,609,393.

Major Fund Budgetary Highlights

The major funds of the Livingston Parish Sheriff are the general fund and capital projects fund. The capital projects fund is not required to have a budget.

Budget to Actual Variance

- The actual amounts of revenues for the general fund were more than the final budget by \$4,426,282. Revenues were budgeted using the best available data when the budget was formulated and amended. Actual results were better than anticipated primarily due to the following:
 - Increase in ad valorem taxes of \$765,604.
 - Increase in sales and use taxes of \$498,442. Change in economic activity and rising costs of goods and services continue to impact sales and use tax revenue.
 - Increase in grants of \$2,106,650. The increase comprises mostly related to FEMA reimbursements for Hurricanes Sally, Delta, and Ida, 2021 Winter Storm and other grants.
 - Increase in housing prisoners from other parishes and Louisiana Department of Correction Prisoners of approximately \$376,958. Inmate capacity increased due to reduction of Covid-19 restrictions.
 - Increase in contracted revenue from the Livingston Parish Communications District of approximately \$471,850.
 - Increase in Fines, Forfeitures and Other Fees of approximately \$295,489. This increase is mostly related to Sheriff Sales commissions and other miscellaneous commissions and fees.
- The actual amount of expenditures for the general fund was less than the final budget by \$4,325,607. Expenditures were budgeted using the best available data when the budget was formulated and amended. Actual results were better than anticipated primarily due to the following:
 - Decrease in salaries of \$788,368.
 - Decrease in employee benefits expenditure of \$208,056.
 - Decrease in travel and training expenditure of \$27,464.
 - Decrease in operating services expenditure of \$1,327,830.
 - Decrease in professional services expenditure of \$130,049.
 - Decrease in materials and supplies expenditure of \$819,815.
 - Decrease in capital outlay of \$994,154.
- The actual excess of revenues over expenditures and for the general fund was greater than the final budget by \$8,751,889 due to increased revenues and decreased expenditures as explained above.

Capital Assets and Debt Administration

Capital Assets

The Livingston Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2022, amounted to \$17,012,491 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure.

The following table provides a summary of the Sheriff's capital assets (net of depreciation) at the end of the current year as compared to the prior year. For more detailed information, see Note 5 to the financial statements on page 35 of this report.

Capital Assets (Net of Depreciation) June 30, 2022 and 2021

Capital Assets:	Governmental Activities		Increase (Decrease)	Percentage Increase (Decrease)
	2022	2021		
Land	\$ 516,073	\$ 431,957	\$ 84,116	19.5%
Construction in Progress	7,391,019	4,080,458	3,310,561	81.1%
Buildings and Tower	5,959,688	5,959,688	-	0.0%
Equipment and Furniture	5,673,278	4,578,086	1,095,192	23.9%
Vehicles	9,461,419	9,040,612	420,807	4.7%
Subtotal Capital Assets	29,001,477	24,090,801	4,910,676	20.4%
Less: Accumulated Depreciation	(11,988,986)	(11,290,739)	698,247	6.2%
Capital Assets, Net	\$ 17,012,491	\$ 12,800,062	\$ 4,212,429	32.9%

Long-Term Liabilities

At the end of the fiscal year, the Sheriff had long term liabilities consisting of revenue bonds, net OPEB liability, and net pension liability in the amount of \$9,373,493. For more detailed information on Revenue Bonds Payable see Note 13 to the financial statements on page 50 of this report.

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the Livingston Parish Sheriff's budget for the 2023 fiscal year:

- The two major revenue sources for the general fund are ad valorem taxes and sales and use taxes. Ad valorem tax increased by \$7,206 between fiscal years 2021 and 2022.
- Sales tax revenues increased by approximately \$2,330,133 between 2021 and 2022.
- Grant revenues decreased \$10,294,824 between fiscal years 2021 and 2022. This was related to receiving Covid-19 relief funds in 2021 and is not anticipated to recur.

Request for Information

This financial report is designed to provide a general overview of the Livingston Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report for June 30, 2022, or requests for additional financial information should be addressed to Jamie Felder, Chief Financial Officer of the Livingston Parish Sheriff, at (225) 686-2241.



BASIC FINANCIAL STATEMENTS

LIVINGSTON PARISH SHERIFF**STATEMENT OF NET POSITION**

AS OF JUNE 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 12,731,614
Receivables, Net	5,621,922
Restricted Assets:	
Cash and Cash Equivalents	2,161,706
Capital Assets:	
Land and Construction in Progress	7,907,091
Other Capital Assets (Net of Accumulated Depreciation)	9,105,400
Prepaid Expense	622,161
Net Pension Asset	1,073,979
Total Assets	<u>39,223,873</u>
DEFERRED OUTFLOWS OF RESOURCES	
Related to Pensions	6,597,660
Related to Post-Employment Benefits Other Than Pensions	2,836,446
Total Deferred Outflows of Resources	<u>9,434,106</u>
LIABILITIES	
Accounts Payable	570,920
Accrued Interest Payable	39,772
Accrued Wages and Employee Benefits	528,574
Compensated Absences Payable	374,419
Other Liabilities	14,954
Other Accrued Payables - Retainage Payable	289,005
Non-Current Liabilities:	
Due Within One Year	52,000
Due in More Than One Year:	
Other Amounts Due in More Than One Year	3,404,000
Net OPEB Liability	6,991,472
Total Liabilities	<u>12,265,116</u>
DEFERRED INFLOWS OF RESOURCES	
Related to Pensions	11,451,571
Related to Post-Employment Benefits Other Than Pensions	2,940,943
Total Deferred Inflows of Resources	<u>14,392,514</u>
NET POSITION	
Net Investment in Capital Assets	13,556,491
Unrestricted	8,443,858
Total Net Position	<u>\$ 22,000,349</u>

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2022

<u>Functions/Programs</u>	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position (Deficit)
					Governmental Activities
Governmental Activities:					
Public Safety	\$ 37,671,673	\$ 4,367,339	\$ 4,169,304	\$ 8,099	\$ (29,126,931)
Interest on Long-Term Debt	121,432	-	-	-	(121,432)
Total Governmental Activities	37,793,105	4,367,339	4,169,304	8,099	(29,248,363)
General Revenues:					
Taxes:					
Property					13,765,604
Sales					14,498,442
Intergovernmental:					
For Support of Prisoners					3,126,958
State Revenue Sharing					707,699
On Behalf - State Supplemental Pay					957,914
Investment Earnings					107,505
Miscellaneous					1,893,665
Gain (Loss) on Sale of Assets					163,413
					<u>35,221,200</u>
					Change in Net Position
					5,972,837
Net Position - Beginning of Year					<u>16,027,512</u>
Net Position - End of Year					<u>\$ 22,000,349</u>

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2022

	General Fund	Capital Projects Fund <u>Training Center Construction Fund</u>	Total Governmental Funds
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 12,731,614	\$ -	\$ 12,731,614
Receivables, Net			
Due from Other Governments	5,621,922	-	5,621,922
Prepays	622,161	-	622,161
Due from Other Funds	160,509	-	160,509
Cash - Restricted	-	2,161,706	2,161,706
Total Assets	<u>\$ 19,136,206</u>	<u>\$ 2,161,706</u>	<u>\$ 21,297,912</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts Payable	\$ 570,920	\$ -	\$ 570,920
Other Accrued Liabilities	-	289,005	289,005
Accrued Wages and Employee Benefits:			
Accrued Salaries	89,651	-	89,651
Accrued Health Claims	438,923	-	438,923
Due to Other Governments	14,954	-	14,954
Due to Other Funds	-	160,509	160,509
Total Liabilities	1,114,448	449,514	1,563,962
Deferred Inflows of Resources:			
Unavailable Intergovernmental Revenues	1,857,840	-	1,857,840
Fund Balance:			
Nonspendable for Prepays:	622,161	-	622,161
Committed For:			
Construction Contracts	-	1,712,192	1,712,192
Unassigned	15,541,757	-	15,541,757
Total Fund Balances	<u>16,163,918</u>	<u>1,712,192</u>	<u>17,876,110</u>
Total Liabilities and Fund Balances	<u>\$ 19,136,206</u>	<u>\$ 2,161,706</u>	<u>\$ 21,297,912</u>

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF

RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2022

Total Fund Balances- Governmental Funds	\$ 17,876,110
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental Capital Assets	29,001,477
Less Accumulated Depreciation	<u>(11,988,986)</u>
	17,012,491
Compensated Absences reported in the statement of activities are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.	
	(374,419)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:	
Bonds Payable	(3,456,000)
Accrued Interest Payable	(39,772)
Net OPEB Liability	(6,991,472)
Net Pension Asset (Liability)	1,073,979
Certain revenues are deferred inflows in the fund financial statements until they are considered available to finance current expenditures, but these revenues are recognized when they are assessed in the government-wide financial statements	
	1,857,840
Deferred outflows of resources related to pensions are not reported in governmental funds	
	6,597,660
Deferred outflows of resources related to other post-employment benefits are not reported in governmental funds	
	2,836,446
Deferred inflows of resources related to pensions are not reported in governmental funds	
	(11,451,571)
Deferred inflows of resources related to other post-employment benefits are not reported in governmental funds	
	<u>(2,940,943)</u>
Net Position	<u>\$ 22,000,349</u>

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Capital Projects Fund Training Center Construction Fund	Total Governmental Funds
Revenues:			
Taxes:			
Ad Valorem	\$ 13,765,604	\$ -	\$ 13,765,604
Sales and Use	14,498,442	-	14,498,442
Intergovernmental:			
Grants	2,281,650	-	2,281,650
Support of Prisoners	3,126,958	-	3,126,958
State Revenue Sharing	707,699	-	707,699
Service Contract Revenue	1,571,850	-	1,571,850
On Behalf Payments - State Supplemental Pay	957,914	-	957,914
Fines, Forfeitures and Other Fees	2,795,489	-	2,795,489
Use of Money and Property	82,011	25,494	107,505
Miscellaneous	1,893,665	-	1,893,665
Total Revenues	41,681,282	25,494	41,706,776
Expenditures:			
Public Safety:			
Personnel Services and Related Benefits:			
Salaries	18,211,632	-	18,211,632
Employee Benefits	8,791,944	-	8,791,944
Travel and Training	422,536	-	422,536
Operating Services	4,422,170	-	4,422,170
Professional Services	619,951	-	619,951
Materials and Supplies	4,930,185	-	4,930,185
Capital Outlay	3,005,846	2,685,247	5,691,093
Debt Service:			
Principal	44,000	-	44,000
Interest	161,129	-	161,129
Total Expenditures	40,609,393	2,685,247	43,294,640
Excess (Deficiency) of Revenues Over Expenditures	1,071,889	(2,659,753)	(1,587,864)
Other Financing Sources (Uses):			
Proceeds on Disposal of Capital Assets	224,220	-	224,220
Total Other Financing Sources and (Uses)	224,220	-	224,220
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,296,109	(2,659,753)	(1,363,644)
Fund Balances at Beginning of Year	14,867,809	4,371,945	19,239,754
Fund Balances at End of Year	\$ 16,163,918	\$ 1,712,192	\$ 17,876,110

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2022

Total Net Change in Fund Balances - Governmental Funds	\$ (1,363,644)
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:	
Certain revenues are deferred inflows in the fund financial statements until they are considered available to finance current expenditures, but such revenues are recognized when assessed in the government-wide financial statements	894,667
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.	
Capital Outlays Which Were Capitalized	5,691,093
Depreciation Expense	(1,417,856)
Add accumulated depreciation on capital assets retired during the year	719,610
Less cost basis of capital assets retired during the year	(780,417)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities	
Repayment of Principal on Long-Term Debt	44,000
Proceeds from Issuance of Long-Term Debt	-
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	
(Increase) Decrease in Accrued Interest Payable	39,697
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
(Increase) Decrease in Pension Expense	1,590,624
(Increase) Decrease in OPEB Expense	(71,604)
(Increase) Decrease in Compensated Balances	(374,419)
Proportionate share of non-employer contributions to the pension plan does not provide current financial resources and, therefore, is not reported as revenue in the Governmental Funds	1,001,086
Change in Net Position of Governmental Activities	\$ 5,972,837

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET TO ACTUAL - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes:				
Ad Valorem	\$ 12,200,000	\$ 13,000,000	\$ 13,765,604	\$ 765,604
Sales and Use	10,000,000	14,000,000	14,498,442	498,442
Intergovernmental:				
Grants	3,150,000	175,000	2,281,650	2,106,650
Support of Prisoners	3,000,000	2,750,000	3,126,958	376,958
State Revenue Sharing	675,000	700,000	707,699	7,699
Service Contract Revenue	1,050,000	1,100,000	1,571,850	471,850
On Behalf Payments - State Supplemental Pay	850,000	950,000	957,914	7,914
Fines, Forfeitures and Other Fees	3,000,000	2,500,000	2,795,489	295,489
Use of Money and Property	75,000	80,000	82,011	2,011
Miscellaneous	1,000,000	2,000,000	1,893,665	(106,335)
Total Revenues	35,000,000	37,255,000	41,681,282	4,426,282
Expenditures:				
Current				
Public Safety:				
Personnel Services and Related Benefits				
Salaries	16,400,000	19,000,000	18,211,632	(788,368)
Employee Benefits	8,750,000	9,000,000	8,791,944	(208,056)
Travel and Training	300,000	450,000	422,536	(27,464)
Operating Services	3,300,000	5,750,000	4,422,170	(1,327,830)
Professional Services	750,000	750,000	619,951	(130,049)
Materials and Supplies	3,300,000	5,750,000	4,930,185	(819,815)
Miscellaneous	10,000	10,000	-	(10,000)
Total Public Safety	32,810,000	40,710,000	37,398,418	(3,311,582)
Capital Outlay	1,000,000	4,000,000	3,005,846	(994,154)
Debt Service				
Principal	758,000	44,000	44,000	-
Interest	211,640	181,000	161,129	(19,871)
Total Expenditures	34,779,640	44,935,000	40,609,393	(4,325,607)
Excess (Deficiency) of Revenues over Expenditures	220,360	(7,680,000)	1,071,889	8,751,889
Other Financing Sources (Uses):				
Proceeds on Disposal of Capital Assets	20,000	150,000	224,220	74,220
Total Other Financing Sources (Uses)	20,000	150,000	224,220	74,220
Excess (Deficiency) of Revenues and Other Other Sources Over (Under) Expenditures and Other Uses	240,360	(7,530,000)	1,296,109	8,826,109
Fund Balance at Beginning of Year	9,642,938	14,867,809	14,867,809	-
Fund Balance at End of Year	\$ 9,883,298	\$ 7,337,809	\$ 16,163,918	\$ 8,826,109

The accompanying notes are an integral part of this financial statement.

LIVINGSTON PARISH SHERIFF

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

AS OF JUNE 30, 2022

	<u>Trust Fund</u> <u>Retired</u> <u>Employees</u> <u>Benefit Fund</u>	<u>Custodial</u> <u>Funds</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 1,811	\$ 808,643
Receivables		14,594
Restricted Assets		
Investments - Mutual Funds	<u>9,079,340</u>	<u>-</u>
Total Assets	<u>\$ 9,081,151</u>	<u>\$ 823,237</u>
FIDUCIARY NET POSITION		
Restricted - Other Postemployment Benefits	\$ 9,081,151	\$ -
Restricted - Unsettled Balances Due to Others	-	754,422
Restricted - Inmate Personal Funds	<u>-</u>	<u>68,815</u>
Total Fiduciary Net Position	<u>\$ 9,081,151</u>	<u>\$ 823,237</u>

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2022

	<u>Trust Fund</u> Retired Employee Benefit Fund	<u>Custodial Funds</u>
Additions:		
Investment Income	\$ 442,506	\$ -
Investment Expenses	(59,101)	-
Net Appreciation (Depreciation) in Fair Value of Investments	(1,595,218)	-
Suits and Sales	-	8,464,045
Fines and Bonds	-	1,130,719
Advance Deposits	-	185,250
Garnishments	-	492,683
Interest	-	230,368
Property Taxes	-	66,386,690
Occupational Licenses	-	1,584,091
State Revenue Sharing	-	2,790,221
Redemptions and Refunds	-	1,810,723
Other	-	1,428,574
Total Additions	<u>(1,211,813)</u>	<u>84,503,364</u>
Deductions:		
Taxes Distributed to Taxing Bodies and Others	-	66,077,050
Occupational Licenses	-	1,564,992
State Revenue Sharing	-	2,790,221
Redemptions and Refunds	-	2,413,576
Interest Distributions	-	265,689
Proceeds of Sales of Property	-	7,460,035
Criminal and Civil Fees Distributed to Others	-	2,226,151
Attorneys and Litigants	-	429,957
Other Deductions	210,384	1,353,782
Total Deductions	<u>210,384</u>	<u>84,581,453</u>
Change in Fiduciary Net Position	(1,422,197)	(78,089)
Fiduciary Net Position - Beginning of Year	<u>10,503,348</u>	<u>901,326</u>
Fiduciary Net Position - End of Year	<u>\$ 9,081,151</u>	<u>\$ 823,237</u>

The accompanying notes are an integral part of this statement.



NOTES TO THE FINANCIAL STATEMENTS

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2022

Introduction

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

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

The Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups and activities 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 the employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Sheriff is financially independent, other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council as required by Louisiana Law. Accordingly, the Sheriff is a primary government for reporting purposes.

The criteria for including organizations as component units within the Sheriff's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include items such as whether the organization is legally separate, whether the Sheriff appoints a voting majority of the organization's board, whether the Sheriff is able to impose his will on the organization, et cetera. Based on these criteria, the Sheriff has no component units.

(1) Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying basic financial statements of the Livingston Parish 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.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*. Statement No. 34 established standards for financial reporting, with presentation requirements originally including a statement of net position (or balance sheet) and a statement of activities. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs. The Sheriff has also adopted the provisions of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, that require capital contributions to the Sheriff to be presented as a change in net position.

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are presented as separate columns in the fund financial statements.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are susceptible to accrual (i.e., when they become measurable and available). Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Intergovernmental revenues and fees, and 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 the Sheriff is entitled to the funds.

Expenditures, including capital outlays, are recorded when the related fund liability is incurred. When both restricted and unrestricted resources are available for use, it is the Sheriff's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned or unassigned fund balances are available, the Sheriff considers amounts to have been spent out of committed funds, then assigned funds, and finally unassigned funds as needed, unless the Sheriff has provided otherwise in his commitment or assignment actions.

The Sheriff reports the following types of governmental funds:

- *General Fund* – The General Fund is the Sheriff's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- *Capital Projects Fund* – The Capital Projects Fund accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The following types of fiduciary funds are reported separately:

- *Trust Fund*
Retired Employees Benefit Fund: This fund accounts for the resources that are held in trust for the members and beneficiaries of the Sheriff's other post-employment benefit plan.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

- Custodial Funds

Sheriff's Fund, Tax Collector Fund, and the Inmate Deposit Fund: The custodial funds are used as depositories for civil suits, cash bonds, taxes, fees, and inmate monies. Disbursements from these funds are made to various parish agencies, litigants in suits, inmates, or deputies as prescribed by law. Fiduciary fund reporting focuses on net position and changes in net position.

The Sheriff's fiduciary funds are presented in the fiduciary fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government wide statements.

When both restricted and unrestricted resources are available for use, it is the Sheriff's policy to use restricted resources first, then unrestricted resources as they are needed.

When restricted, committed, assigned, or unassigned fund balances are available for use, the Sheriff considers amounts to have been spent first out of restricted funds, committed funds, then assigned funds, and finally unassigned funds as needed, unless the Sheriff has provided otherwise in commitment or assignment actions.

C. Budget Practices

Budgetary procedures applicable to the Livingston Parish Sheriff are defined in state law, Louisiana Revised Statutes 39: 1301-1315. The Sheriff uses the following budget practices:

Proposed budgets are prepared on the modified accrual basis of accounting and published in the official journal at least ten days prior to the public hearing. Public hearings are held at the Livingston Parish Sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the Sheriff and amended during the year, as necessary. Budgets are established and controlled by the Sheriff at the function level of expenditures. Appropriations lapse at year-end and must be re-appropriated for the following year to be expended. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and one budget amendment. The Sheriff must adopt a budget each year for the general fund and each special revenue fund, if applicable. The Sheriff must prepare and submit the proposed budget for consideration not later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in the parish.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. Budgetary amendments involving the transfers of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Sheriff. The Sheriff adopts necessary budget amendments when actual operations are different from those anticipated in the original budget, and they are made available for public inspection.

Encumbrance accounting is not used. However, the budget is integrated into the accounting records, which allows monthly comparison of budget and actual amounts.

The proposed budget for the year ended June 30, 2022, was made available for public inspection and comments from taxpayers at the Sheriff's Office during June 2021. The proposed budget, per the June 3, 2021, public notice was available for public inspection from June 3, 2021, through June 15, 2021. The public notice also noted that all interested parties may be present at the Sheriff's Office on June 15, 2021, to express their views concerning the Sheriff's Fiscal Budget. The budget is legally adopted and amended, as necessary, by the Sheriff.

D. Deposits and Investments

The Sheriff's cash and cash equivalents are considered to be cash on hand, demand deposits, time deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Sheriff's investment policy allow the Sheriff to invest in collateralized certificates of deposit, government-backed securities, commercial paper, the state-sponsored investment pool, and mutual funds consisting solely of government-backed securities.

Investments are limited by Louisiana Revised Statutes and the Sheriff's Investment Policy. Investments held by the Sheriff at June 30, 2022, were limited to investments for Other Post-Employee Benefits (OPEB) invested per the requirements of Louisiana Revised Statute 33:5162 and consisted of funds invested in a newly created investment trust account. Investments, when held, are reported at fair value.

E. Revenues

Ad valorem taxes and the related state revenue sharing, which is based on population and homesteads in the parish, are recorded in the year taxes are assessed. Ad valorem taxes are assessed and become due on November fifteenth of each year and become delinquent on December thirty-first. The taxes are generally collected in December of the current year and January and February of the ensuing year. The ad valorem tax was assessed pursuant to an election on April 9, 1977, with the tax assessed in perpetuity at an original assessment of an additional fifteen (15) mills on all property subject to taxation.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

Federal and state grants are recorded when the law enforcement district is entitled to the funds. Sales and use tax revenues are collected by the Livingston Parish School Board and are recognized by the law enforcement district as revenue in the month the tax is collected. The Sheriff receives a half a cent parish wide sales tax to help cover the cost of operating expenses, which does not expire. The current sales tax of one-half of one percent was approved by election on March 10, 1992 and was approved in perpetuity. On April 23, 2005, voters approved a re-dedication and use for a limited time an amount equal to 72% of the proceeds of the one-half percent sales and use tax collected within the boundaries of the Denham Springs Economic Development District for the payment of debt service on sales tax increment revenue bonds issued to finance a Bass Pro retail outlet and related improvements and infrastructure. The 2005 rededication of sales and use taxes within the Denham Springs Economic Development was to continue until the bonds were paid in full. The balance of 28% of the sales and use tax remained payable to the Livingston Law Enforcement District. The bonds were a paid in full in October 2021 so now 100% of the one-half percent sales and use tax is being remitted to the Sheriff. The sales tax revenue is recorded in the month it was collected. Interest on investments and all other revenues are recorded when the income is measurable and available.

F. Capital Assets

Capital assets, which include property, plant, equipment, and vehicles, are reported in the applicable governmental activities' column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded at acquisition value. The Sheriff maintains a threshold level of \$3,000 or more for capitalizing capital assets.

When surplus items are sold for an immaterial amount after being declared un-needed for public purposes, no salvage value is utilized for depreciation purposes. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Building and Tower	40 Years
Furniture and Fixtures	5 Years
Vehicles	5 Years
Equipment	5 - 20 Years

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

G. Compensated Absences

The Sheriff has the following policy related to PTO (Paid Time Off):

PTO. It is the policy of the Livingston Parish Sheriff’s Office to provide eligible employees with a paid time off benefit. PTO is a gratuitous benefit of employment given to eligible members of the Livingston Parish Sheriff’s Office. For purposes for this policy, “eligible members” are those employees who are regularly employed to work more than thirty (30) hours per week. New hires or probational members shall accrue time on a prorated basis from date of hire. The PTO year will run the same as the Office fiscal year of July 1 to June 30.

Eligible members are allowed PTO according to the following schedule.

<u>Years of Service</u>	<u>8 Hour/12 Hour Shifts</u>
0-1	80/120
1-4	120/180
5-14	160/204
15-19	200/264
20-Plus	240/288

PTO is not accrued as a wage. PTO must be taken during the fiscal year in which it is due.

PTO may not be carried forward from year to year. Members will be paid for time not taken at the end of each year. Unused PTO will not be compensated upon separation from employment.

PTO may be used at the discretion of the member, except no PTO may be used to work extra duty days.

PTO must be scheduled through the members immediate supervisor in advance, when possible, for approval.

PTO may not be taken in less than (1) one-hour increments.

PTO shall not be schedule during Thanksgiving, Christmas, or New Year’s if the employee is schedule to work these days.

During natural disasters, state of emergencies or due to staffing shortages, PTO use may be restricted or denied.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

The Sheriff's recognition and measurement criteria for compensated absences follow:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

1. The employees' rights to receive compensation are attributable to services already rendered.
2. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

1. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
2. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

H. Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payables are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

On April 24, 2020, the Sheriff was authorized to issue bonds in the amount up to \$8,000,000. The bonds were set up to be drawn down as needed and with no early repayment penalty. The bonds were issued at an annual interest rate of 3.5% to finance the costs of constructing and equipping a new training facility and are due in semi-annual interest and annual principal installments, with the bonds maturing on September 1, 2034.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether withheld from the actual debt proceeds received, are reported as debt service expenditures.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

I. Net Position

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

- **Net Investment in Capital Assets Component of Net Position** - The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.
- **Restricted Component of Net Position** - The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported
- **Unrestricted Component of Net Position** - The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

In the fund statements, governmental fund equity is classified as fund balance and is reported in accordance with Governmental Accounting Standards Board Statement No. 54. This Statement provides clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- **Non-spendable.** These are amounts that cannot be spent either, because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
- **Restricted.** These are amounts that can be spent only for specific purposes, because of constitutional provisions, enabling legislation or constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

- **Committed.** These are amounts that can be used only for specific purposes determined by a formal decision of the Sheriff, which is the highest level of decision-making authority for the Sheriff. A formal Sheriff decision to establish, modify or rescind a fund balance commitment is a written memorandum issued by the Sheriff.
- **Assigned.** These are amounts that do not meet the criteria to be classified as restricted or committed but are intended to be used for specific purposes based on the discretion of the Sheriff.
- **Unassigned.** These are all other spendable amounts. This also includes expenditure amounts incurred for specific purposes which exceed the amounts restricted, committed, or assigned to those purposes.

J. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the Sheriff, which are either unusual in nature or infrequent in occurrence.

K. Deferred Outflows and Inflows of Resources

The statement of financial position reports a separate section for deferred outflows and (or) inflows of financial resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of a net assets that applies to a future period(s) and so will not be recognized as an inflow of resources until that time.

The Sheriff's deferred outflows and inflows of resources on the statement of net position are related to pensions and postemployment benefits other than pensions (OPEB). See pension plan Note 10 and OPEB Note 11.

The deferred inflows of resources on the Governmental Funds Balance Sheet include unavailable revenues. Unavailable revenue consists of grants receivable. The Sheriff considers revenues available if they are collected within 60 days of the end of the fiscal year.

L. Estimates

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

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

from those estimates, particularly given the significant social and economic disruptions and uncertainties associated with the ongoing COVID-19 pandemic and the COVID-19 control responses, and such differences may be material.

M. Reconciliations of Government-Wide and Fund Financial Statements

Explanation of certain differences between the Governmental Funds Balance Sheet and the government-wide Statement of Net Position is presented in Statement D of the basic financial statements. Explanation of certain differences between the Governmental Funds Statement of Revenues, Expenses, and Changes in Fund Balance and the government-wide Statement of Activities is presented in Statement F of the basic financial statements.

N. Pension Plans

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

O. Impact of Recently Issued Accounting Principles

The following statements of the Governmental Accounting Standards Board are effective for the Sheriff's 2022 fiscal year. The Sheriff has adopted and implemented these statements in the preparation of the financial statements for the year ended June 30, 2022.

During the year, the Sheriff adopted GASB Statement No. 98, *The Annual Comprehensive Financial Report*. The term *annual comprehensive financial report* and its acronym *ACFR* replaced instances of *comprehensive annual financial report* and its acronym throughout this report. There was no other effect on the Sheriff's financial statements.

During the year, the Sheriff adopted GASB Statement No. 87 Leases. This new accounting standard no material effect on the Sheriff's financial statements.

The Sheriff also adopted GASB Statements No. 92 *Omnibus 2020*, No. 93 *Replacement of Interbank Offered Rates*, and No. 97 *Certain Component Unit Criteria* during the current year, which had no effect on the financial statements.

The following statements of the Governmental Accounting Standards Board will be effective for years subsequent to the Sheriff's fiscal year 2022.

1. *Statement No. 91 - Conduit Debt Obligations (2023)*
2. *Statement No. 94 - Public-Private and Public-Public Partnerships and Availability Payment Arrangements (2023)*
3. *Statement No. 96 - Subscription-Based Information Technology Arrangements (2023)*

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

The Sheriff is currently evaluating the effects that these statements will have in its financial statements for the years ended June 30, 2022 and later.

(2) **Cash and Cash Equivalents**

At June 30, 2022, the Sheriff has cash and cash equivalents (book balances) totaling, as follows:

Governmental Funds:

Cash on Hand	\$ 12,400
Interest Bearing Demand Deposits	14,880,920
Total Governmental Funds	<u>14,893,320</u>

Fiduciary Funds:

Demand Deposits	<u>810,454</u>
Total Fiduciary Funds	<u>810,454</u>
Total Cash and Cash Equivalents	<u>\$ 15,703,774</u>

Fiduciary funds are not reflected in the Statement of Net Position. These demand deposits are stated at cost, which approximates fair value.

Custodial Credit Risk – Deposits: In the case of deposits, this is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned to it. To mitigate this risk, state law requires for these deposits (or the resulting bank balances) to be secured by federal deposit insurance or the pledge of securities by the fiscal agent bank. The Livingston Parish Sheriff's Office is enrolled into the ICS (Insured Cash Sweep) program offered by First Guaranty Bank. The program transfers the daily balance of all held deposits to FDIC-insured institutions across the country, thereby ensuring that all of the Sheriff's deposits are federally insured. As of June 30, 2022, none of the Sheriff's bank balance of \$17,338,284 was exposed to custodial credit risk. The Sheriff does not have a formal policy for custodial risk

(3) **Investments**

In 2011, Louisiana Revised Statute (R.S.) 13:5554.2 established the creation of the Livingston Parish Retired Employees' Insurance Fund (LREIF) to fund the payment by the Sheriff of the premium costs for eligible retired sheriffs and deputy sheriffs of the Livingston Parish Sheriff's Office. Earnings realized on the monies invested in the fund are available for the Sheriff to withdraw for the sole purpose of paying the insurance premium costs of retired sheriffs and retired deputy sheriffs of Livingston Parish Sheriff's Office.

In the fiscal year ending June 30, 2016, the Investment Advisory Board, which governs the LREIF, began implementation of a relationship with a professional investment manager. The LREIF is included in the Retired Employees Benefits Trust Fund as an investment asset. The Sheriff reports the Retired Employees Benefits Trust Fund as a fiduciary fund.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

The Advisory Board adopted a policy which outlines asset allocation strategy, investment structure, monitoring and evaluation criteria, as well as performance measurement milestones. The Investment Advisory Board selected an initial asset allocation of thirty-five percent equities and sixty-five percent fixed income with an expected long-term return of six percent. As of June 30, 2022, the fair value of assets transferred to the investment manager totaled \$9,079,340.

The Sheriff categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All investment securities held by the Sheriff at June 30, 2022, were measured using Level 1 inputs on a recurring basis.

Investment Held in (LREIF)	<u>Percentage</u>
Mutual Funds	100%

(4) **Receivables**

The Governmental Fund receivables at June 30, 2022 consist of the following:

Governmental Receivables	<u>General Fund</u>
Due from Fiduciary Funds:	
Due from Tax Collector Fund	\$ 106,180
Due from Other Fund Accounts	99,814
Due from Other Governments:	
Due from Livingston Parish Council	129,006
Due from Livingston Parish School Board	85,000
Due from Livingston Parish Communications Dist.	746,850
Due from 21st Judicial Court Fund	63,226
Due from the State of Louisiana	2,499,678
Grants	1,857,840
Other	13,304
Due from Private Trade Entities	21,024
	<u>\$ 5,621,922</u>

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

(5) Capital Assets

Capital assets and depreciation activity as of and for the year ended June 30, 2022 for governmental activities is as follows:

	Balance July 1, 2021	Increases	Decreases	Balance June 30, 2022
Capital Assets Not Being Depreciated:				
Construction in Progress	\$ 4,080,458	\$ 3,310,561	\$ -	\$ 7,391,019
Land	431,958	84,115	-	516,073
Total Capital Assets Not Being Depreciated	4,512,416	3,394,676	-	7,907,092
Capital Assets Being Depreciated:				
Buildings and Improvements	5,959,688	-	-	5,959,688
Equipment and Furniture	4,578,086	1,161,360	(66,168)	5,673,278
Vehicles	9,040,611	1,135,057	(714,249)	9,461,419
Total Capital Assets Being Depreciated	19,578,385	2,296,417	(780,417)	21,094,385
Less Accumulated Depreciation for:				
Building and Improvements	(967,342)	(152,242)	-	(1,119,584)
Equipment and Furniture	(4,089,552)	(188,822)	66,168	(4,212,207)
Vehicles	(6,233,845)	(1,076,792)	653,442	(6,657,195)
Total Accumulated Depreciation	(11,290,739)	(1,417,856)	719,610	(11,988,986)
Total Capital Assets Being Depreciated, Net	8,287,646	878,561	(60,807)	9,105,399
Total Capital Assets, Net	\$ 12,800,062	\$ 4,273,237	\$ (60,807)	\$ 17,012,491

Depreciation was charged to governmental activities as follows:

Public Safety	\$ 1,417,856
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LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

A summary of the Sheriff's commitments under construction contracts at June 30, 2022 is as follows:

	Project Authorization	Expended to June 30, 2022	Unexpended Commitment
LPSO Training Facility	\$ 6,972,109	\$ 6,765,705	\$ 206,404
Tickfaw Substation	282,395	282,395	-
Walker Substation	342,919	342,919	-
	\$ 7,597,423	\$ 7,391,019	\$ 206,404

(6) Accounts, Salaries, and Other Payables

	General Fund	Capital Projects Fund
Governmental Funds Payable		
Accounts	\$ 568,109	\$ -
Accrued Wages and Employee Benefits:		
Accrued Salaries	89,651	-
Accrued Health Claims	438,923	-
Other Accrued Liabilities:		
Due to Livingston Parish Library	-	-
Retainage Payable	-	289,005
Other	2,822	-
	\$ 1,099,505	\$ 289,005

On July 9, 2014, the Livingston Parish Sheriff signed an agreement to pay a commission to the Livingston Parish Library in the amount of \$786,272. The payment schedule included \$90,000 paid from escrow funds in July 2014 and annual payments of \$12,000 with no interest thereafter. At June 30, 2021, the balance due to the Livingston Parish Library was \$612,273. The remaining balance due to the Livingston Parish Library was paid in full in October 2021. Therefore, there is no amount due the Livingston Parish Library at June 30, 2022.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

(7) State Revenue Sharing

The revenue sharing funds provided by Act 525 were distributed as follows for the year ended June 30, 2022:

Livingston Parish School Board	\$ 1,015,587
Livingston Parish Council	406,144
Livingston Parish Library	179,586
Livingston Parish Fire Protection Districts	308,025
Livingston Parish Sheriff	707,699
Livingston Parish Assessor	92,889
Livingston Parish Juvenile Justice Commission	22,706
Livingston Parish Gravity Drainage District	31,227
Pension Funds	<u>26,358</u>
Total Revenue Sharing Funds Distributed	<u><u>\$ 2,790,221</u></u>

(8) Taxes Paid Under Protest

There were no unsettled balances due to taxing bodies and others in the custodial funds at June 30, 2022.

(9) Group Health Self Insurance

The Sheriff is self-insured for group health coverage for employees. Each month the Sheriff funds an account with an amount equal to what would be required for premiums if the previous policy had continued. From this account, the health claims of employees are paid, as well as a premium for stop-loss insurance which caps the claims per employee at \$75,000 per policy year. The Sheriff has accrued a liability for claims incurred but not reported as of June 30, 2022 in the amount of \$438,923 based on a search of actual claims subsequent to the balance sheet date.

The officers of the Louisiana Sheriff's Association may adopt a self-insurance plan to provide group coverage for health, medical and surgical expenses of participating sheriffs and deputy sheriffs. Any self-insurance plan adopted by the Louisiana Sheriff's Association shall not be subject to any of the provisions of Subpart P or Part I of Chapter 2 of Title 22 of the Louisiana Revised Statutes of 1950.

(10) Retirement Systems

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

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

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

The Sheriff's office implemented Governmental Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pension and Statement 71 on Pension Transition for Contributions Made Subsequent to the measurement date - an amendment of GASB 68. The standards require the sheriff's office to record its proportional share of the Pension's plan Net Pension Liability and report the following disclosures:

A. Federal Social Security System

All employees who are not eligible to participate in the Louisiana Sheriff's Pension and Relief Fund are members of the Federal Social Security System. The Sheriff contributes 6.2 percent for social security and 1.45 percent for Medicare, and its employees contribute 6.2 percent for social security and 1.45 percent for Medicare of each employee's taxable compensation. The Sheriff's contributions during the year ended June 30, 2022 were \$13,546 for social security and \$273,222 for Medicare.

B. Louisiana Sheriff's Pension and Relief Fund (System)

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 the 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 11:271.

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 or creditable service and age 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 retire 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 are entitled to 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

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

average salary. Members with 20 or more years of services 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 earning 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% or 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 average compensation up to a maximum of 60% of final average compensation if there are more than four 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.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

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 provision of 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, 2022, the actual employer contribution rate was 12.25% with no additional amount 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 for non-employer contributing entities but are not considered special funding situations. Non-employer contributions of \$1,001,086 are recognized as revenue and excluded from pension expense for the year ended June 30, 2022.

Plan members are required by state statute to contribute 10.25% of their annual covered salary and the Livingston Parish Sheriff is required to contribute at an actuarially determined rate. The current rate for the year ended June 30, 2022 was 12.25% of annual covered payroll. 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 Livingston Parish Sheriff are established and may be amended by state statute. As provided by R.S. 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 Livingston Parish Sheriff's contributions to the System for the year ending June 30, 2022 was \$2,207,485 in excess of the required contributions for the year by \$16,089.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

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

At June 30, 2022, the Sheriff reported an asset of \$1,073,979 for its proportionate share of the net pension liability (asset) of the System. The net pension liability (asset) was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability (asset) 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 employers actuarially determined. At June 30, 2021, the Sheriff's proportion was 2.16725%, which was an increase of 0.16152% from its proportion measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the sheriff recognized pension expense of \$612,509 representing its proportionate share of the System's net expense, including amortization of deferred amounts.

At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ -	\$ 1,495,423
Changes in assumptions	3,304,907	-
Net difference between projected and actual earnings on pension plan investments	-	9,698,481
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,085,268	257,667
Employer contributions subsequent to the measurement date	2,207,485	-
Total	<u>\$ 6,597,660</u>	<u>\$ 11,451,571</u>

The sheriff reported a total of \$2,207,485 as deferred outflows of resources related to pension contributions made subsequent to the measurement period of June 30, 2021 which will be recognized as a reduction in net pension liability for the fiscal period ended June 30, 2023.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

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

Year	
2023	\$ (1,284,987)
2024	(1,246,292)
2025	(1,690,932)
2026	(2,839,185)
2027	-
	\$ (7,061,396)

Actuarial Assumptions - A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021 is as follows:

Valuation Date	June 30, 2021
Actuarial Cost Method	Individual Entry Age Normal Method
Investment Rate of Return	6.90% net of pension plan investment expense, including inflation
Discount Rate	6.90%
Projected Salary Increases	5.00% (2.50% inflation, 2.50% merit)
Mortality Rates	PUB-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 Scale. PUB-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 Scale. PUB-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 Scale.
Expected Remaining Service Lives	2021 - 5 years 2020 - 6 years 2019 - 6 years 2018 - 6 years 2017 - 7 years 2016 - 7 years
Cost-of-Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2014, 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.

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of June 30, 2021 were as follows:

Asset Class	Long-Term Expected Rate of Return		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Equity Securities	62%	7.08%	4.39%
Bonds	25%	1.44%	0.36%
Alternative Investments	13%	4.38%	0.57%
Total	100%		5.32%
Inflation			2.55%
Expected Arithmetic Nominal return			7.87%

The discount rate used to measure the total pension liability was 6.90% which was a decrease of .10% from the prior measurement date of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund'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.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

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

The following presents the Sheriff's proportionate share of the net pension liability (asset) using the discount rate of 6.90%, as well as what the Sheriff's proportionate share of the net pension liability (asset) 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 as of June 30, 2021:

	Changes in Discount Rate		
	1% Decrease	Current	1% Increase
	5.90%	6.90%	7.90%
Net pension (asset) liability	11,792,174	(1,073,979)	(11,800,247)

Pension Plans Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Sheriff's Pension and Relief Fund's financial report at www.lsprf.com or on the Office of Louisiana Legislative Auditor's official website: www.la.state.la.us.

Payables to the Pension Plan

At June 30, 2022, there is no payable to the pension plan.

(11) Other Post-Employment Benefits (OPEB) Plan

General Information about the OPEB Plan

Plan Description and Administration - The Livingston Parish Sheriff's Office administers the Livingston Parish Sheriff's Office Retiree Benefits Plan (the Plan) - a single-employer defined benefit plan that is used to provide post-employment benefits other than pensions (OPEB) for all permanent full-time employees of the Sheriff. The Plan was established in 2002. In 2009, The Sheriff created a Trust to finance future payments of retired employee's premium costs. The Trust is included as a fiduciary fund in the Sheriff's financial statements. Separate stand-alone statements are not issued for the plan.

Management of the Plan - Management of the plan is vested in the Board, which consists of management and the Board of Directors, who may vary from time to time.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

Plan Membership - At June 30, 2022, the Plan's membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	68
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	<u>304</u>
	<u>372</u>

Benefits Provided - Medical and life insurance benefits are provided to employees upon actual retirement. For employees hired before July 1, 2017, the Livingston Parish Sheriff pays one hundred percent of the medical coverage for the retiree only (not dependents). Retirees are eligible for benefits once they meet the retirement eligibility requirements of the Louisiana Sheriff's Pension and Relief Fund. Eligibility requirements of the Louisiana Sheriff's Pension and Relief Fund are age 55 with at least 12 years of service or any age with at least 30 years of service, but employees must have at least 15 years of service at retirement for employer paid medical coverage. For employees hired on and after July 1, 2017, eligibility requirements are age 55 with at least 20 years of continuous and creditable service with the Livingston Parish Sheriff's Office, or who are any age and who retire with at least 30 years of continuous and creditable service with the Livingston Parish Sheriff's Office.

Life insurance coverage is continued to retirees in the same amount as while active but there is a reduction schedule whereby the amount of life insurance is reduced to the following percentages: 65% at age 65, 45% at age 70, 30% at age 75, 20% at age 80, 15% at age 85 and 10% at age 90. The employer pays 100% of the cost of life insurance after retirement for retirees (not dependents), but it is based on the blended active/retired rate and there is thus an implied subsidy.

Contributions - The Sheriff has the authority to establish and amend the contribution requirements of the Sheriff and the plan members. Plan members are not required to contribute to their post-employment benefits costs.

Investments

Investment Policy - The Trust Board's management meets quarterly to review the investments and make decisions about future investments. The following was the asset allocation policy as of June 30, 2022:

<u>Asset Class</u>	<u>Actual Allocation</u>
Total Fixed Income	53.2%
Total Equity Based	46.8%
Cash	0%

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

Concentrations - The Trust has over 5% invested in the following funds; Vanguard Short Term, 7.55%, Prudential Short Term Corporate, 7.27%, Blackrock Strategic Income, 10.59%, Growth Fund of America Class, 6.31%, Vanguard 500 Index, 6.52%, Washington Mutual Investors Class, 6.68%, and Hartford World Bond, 5.69%.

Rate of Return - For the year ended June 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was (11.68%). The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability

The components of the net OPEB liability of the Sheriff at June 30, 2022, were as follows:

Total OPEB liability	\$ 16,072,623
Plan fiduciary net position	9,081,151
Sheriff's net OPEB liability	<u>\$ 6,991,472</u>

Plan fiduciary net position as a percentage of the total OPEB liability	56.50%
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The Sheriff's net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions - The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	6.0% annually (Beginning of Year to Determine ADC) 6.0% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually for ten years, 4.5% thereafter
Mortality	SOA RP-2000 Table

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2022.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

The long-term expected rate of return on OPEB 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 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. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2022, are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	7.0%
Corporate Bonds	4.5%
Agency Bonds	4.5%
Cash	2.0%

Discount Rate - The discount rate used to measure the total OPEB liability was 6.0%. The projection of cash flows used to determine the discount rate assumed that the Sheriff's contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumption, the OPEB 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

Changes in the Net OPEB Liability:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at 6/30/2021	\$ 14,788,906	\$ 10,503,348	\$ 4,285,558
Service Cost	249,206	-	249,206
Interest Cost at 6.00%	864,908	-	864,908
Difference between Expected and Actual Experience	871,052	-	871,052
Employer Contributions - Trust	-	-	-
Net Investment Income	-	(1,339,197)	1,339,197
Changes in Assumptions	-	-	-
Benefit Payments			
a. From Trust	-	-	-
b. Direct	(701,449)	-	(701,449)
Administrative Expense			
a. From Trust	-	(83,000)	83,000
b. Direct	-	-	-
Net Changes	-	-	-
Balance at 6/30/2022	1,283,717	(1,422,197)	2,705,914
	<u>\$ 16,072,623</u>	<u>\$ 9,081,151</u>	<u>\$ 6,991,472</u>

Sensitivity of the net OPEB liability to changes in the discount rate - The following represents the net OPEB liability of the Sheriff, as well as what the Sheriff's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.0%) or 1 percentage point higher (7.0%) than the current discount rate:

	1.0% Decrease (5.0%)	Current Discount Rate (6.0%)	1.0% Increase (7.0%)
Net OPEB Liability	\$ 9,830,215	\$ 6,991,472	\$ 4,622,171

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates - The following represents the net OPEB liability of the Sheriff, as well as what the Sheriff's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (4.5%) or 1 percentage point higher (6.5%) than the current healthcare trend rates:

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

	<u>1.0% Decrease</u>	<u>Current Trend</u>	<u>1.0% Increase</u>
Net OPEB Liability	\$ 4,566,444	\$ 6,991,472	\$ 9,882,371

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

For the year ended June 30, 2022, the Sheriff recognized OPEB expense of \$773,053. At June 30, 2022, 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	\$ 1,044,046	\$ (442,333)
Net difference between projected and actual earnings on OPEB plan investments	1,792,400	(739,407)
Assumption changes	-	(1,759,203)
	<u>\$ 2,836,446</u>	<u>\$ (2,940,943)</u>

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

<u>Fiscal Years Ending June 30</u>	<u>Net Amount to be Recognized</u>
2023	\$ (202,782)
2024	(171,765)
2025	(77,837)
2026	(324,305)
2027	8,049
Thereafter	873,137
	<u>\$ 104,497</u>

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

(12) **Deferred Compensation Plan**

All of the employees of the Livingston Parish Sheriff are eligible to participate in the State of Louisiana deferred compensation plan. Employees hired after July 1, 2012 do not receive employer match deferred compensation plan. Employees hired before July 1, 2012 continue to receive an employer match according to the following schedule:

<u>Years of Service</u>	<u>Match</u>
0 - 4	2.00%
5 - 9	4.00%
10 - 14	7.00%
15 - 19	10.00%
20 - 24	12.00%
25+	14.31%

Employees may contribute up to twenty-five percent of their salary (not to exceed \$19,500 a year) to the plan on a pre-tax basis. Participants in the plan have two different opportunities to catch up and contribute more during the final years of their career. "Standard Catch-Up" allows participants in the three calendar years prior to normal retirement age to contribute more to the plan (up to double the annual contribution limit of \$39,000). The additional amount that you may be able to contribute under the Standard Catch-Up option will depend upon the amounts that you were eligible to contribute in previous years but did not.

Also, participants turning age 50 or older may contribute an additional \$6,500. The Standard Catch-Up provision and the Age 50+ Catch Up provision cannot be used in the same year.

The contributions are withheld from the employees' paycheck and the Sheriff matches employees' contributions according to plan specifications. The contributions are fully vested immediately and are remitted to a third-party administrator each payday, where they are deposited in an account in the employee's name. The Livingston Parish Sheriff does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2022, the Sheriff contributed \$682,597 to the plan.

(13) **Long-Term Debt**

On April 29, 2020, the Livingston Parish Sheriff issued \$8,000,000 in Revenue Bonds, Series 2020, to construct a facility that will provide a training center for its police officers. The bonds were set up to be drawn down as needed and with no early repayment penalty. The bonds were issued at annual interest rate of 3.5% with interest installments due semi-annually and principal payments due annually, with the bonds maturing on September 1, 2034.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

The annual requirements to amortize the Series 2020 Revenue Bonds, including interest payments of \$1,010,065, are as follows:

Fiscal Year Ended June 30	Principal	Interest	Total
2023	\$ 52,000	\$ 120,050	\$ 172,050
2024	70,000	117,915	187,915
2025	88,000	115,150	203,150
2026	227,000	109,637	336,637
2027	249,000	101,308	350,308
2028 and Thereafter	2,770,000	446,005	3,216,005
	<u>\$ 3,456,000</u>	<u>\$ 1,010,065</u>	<u>\$ 4,466,065</u>

Changes in Long-Term Debt. Long-term debt activity for year ended June 30, 2022 is as follows:

Direct Placement Borrowings	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion	Long-Term Portion
Revenue Bonds, Series 2020	\$ 3,500,000	\$ -	\$ (44,000)	\$ 3,456,000	\$ 52,000	\$ 3,404,000

Total interest incurred and recorded as an expense in the Statement of Activities was \$121,431 for the fiscal year ended June 30, 2022.

(14) Tax Collector Account

Louisiana Revised Statutes (R.S. 24:513B), as amended by Act 711 of the Louisiana Legislative Session, require that the audit report for parish sheriffs include footnote disclosures for taxes collected and disbursed per taxing entity. For the Livingston Parish Sheriff, this requires disclosure of current and prior year ad valorem tax collections and distributions, and disclosure of occupational license fees collected and disbursed. For ad valorem taxes, amounts collected vary to disbursements by tax refunds, fees, commissions, Louisiana Tax Commission (LTC) change orders, and other corrections. The amount of collections and disbursements are presented in the following sections.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

The schedule of taxes assessed and settled is as follows for the fiscal year ending June 30, 2022:

Taxing District	Adjusted				Tax to be		Amount
	Tax Roll	Adjudications	Refunds	Uncollected	Collected	Settled	
Livingston Parish Assessor	\$ 5,101,450	\$ (20,688)	\$ 6,317	\$ 65,342	\$ 5,050,479	\$ 5,050,479	
Livingston Gravity Drainage District No. 1	1,003,804	(3,114)	588	11,890	994,440	994,440	
Livingston Fire Protection District No. 1	301,366	(1,524)	1,872	3,282	297,736	297,736	
Livingston Fire Protection District No. 2	344,214	(2,025)	372	7,021	338,846	338,846	
Livingston Fire Protection District No. 4	2,695,456	(9,730)	2,222	27,942	2,675,022	2,675,022	
Livingston Fire Protection District No. 5	1,217,473	(3,185)	822	14,957	1,204,879	1,204,879	
Livingston Fire Protection District No. 7	121,869	(2,991)	194	1,152	123,514	123,514	
Livingston Fire Protection District No. 8	229,032	(920)	273	2,143	227,536	227,536	
Livingston Fire Protection District No. 9	221,275	(908)	368	4,916	216,899	216,899	
Livingston Fire Protection District No. 10	220,048	(817)	293	7,487	213,085	213,085	
Livingston Fire Protection District No. 11	22,782	(397)	35	599	22,545	22,545	
Livingston Fire Protection District No. 4 (User Fees)	837,456	(9,120)	1,869	17,453	827,254	827,254	
Livingston Fire Protection District No. 5 (User Fees)	296,932	(2,144)	96	14,129	284,851	284,851	
Livingston Fire Protection District No. 7 (User Fees)	41,536	(864)	-	1,174	41,226	41,226	
Livingston Fire Protection District No. 9 (User Fees)	67,744	(864)	128	2,373	66,107	66,107	
Livingston Fire Protection District No. 11 (User Fees)	17,472	(672)	32	903	17,209	17,209	
Livingston Parish Library - LBM	931,255	(3,775)	1,315	11,924	921,791	921,791	
Livingston Parish Library - LIB Tax	4,659,046	(20,918)	6,564	61,931	4,611,469	4,611,469	
Livingston Parish Council - PTX	2,807,457	(9,596)	2,773	33,965	2,780,315	2,780,315	
Livingston Parish Council - Road Equip & Mtce	3,103,071	(12,584)	3,842	39,746	3,072,067	3,072,067	
Livingston Parish Council - Health Unit	1,551,536	(6,292)	1,921	19,873	1,536,034	1,536,034	
Livingston Recreation District No. 1	4,242	-	2,121	-	2,121	2,121	
Livingston Recreation District No. 2	1,176,614	(2,488)	1,019	9,188	1,168,895	1,168,895	
Livingston Recreation District No. 3	2,841,834	(8,800)	4,203	33,660	2,812,771	2,812,771	
Livingston Recreation District No. 6	-	-	-	-	-	-	
Livingston Parish School Board - S01	2,120,300	(7,148)	1,403	24,726	2,101,319	2,101,319	
Livingston Parish School Board - S04	1,171,874	(4,490)	1,001	13,496	1,161,867	1,161,867	
Livingston Parish School Board - S04-1	1,427,305	(5,691)	1,270	16,286	1,415,440	1,415,440	
Livingston Parish School Board - S22	856,575	(1,811)	742	6,689	850,955	850,955	
Livingston Parish School Board - S26	1,605	-	535	-	1,070	1,070	
Livingston Parish School Board - S27	84	-	42	-	42	42	
Livingston Parish School Board - S32A	-	-	-	-	-	-	
Livingston Parish School Board - S33	148,981	(676)	59	3,836	145,762	145,762	
Livingston Parish School Board - Construction	2,041,821	(8,280)	2,528	26,153	2,021,420	2,021,420	
Livingston Parish School Board - Special Mtce	4,344,299	(17,618)	5,379	55,644	4,300,894	4,300,894	
Livingston Parish School Board - Additional Mtce	4,456,010	(18,071)	5,517	57,075	4,411,489	4,411,489	
Livingston Parish School Board - District No. 5	3,103,071	(12,584)	3,842	39,746	3,072,067	3,072,067	
Livingston Parish Law Enforcement - Reg	6,895,024	(27,962)	8,537	88,315	6,826,134	6,826,134	
Livingston Parish Law Enforcement - Special	6,547,506	(26,553)	8,107	83,865	6,482,087	6,482,087	
Florida Parish Juvenile District	1,706,699	(6,922)	2,113	21,861	1,689,647	1,689,647	
City of Denham Springs	349,937	(1,106)	105	5,351	345,587	345,587	
Comite River District	3,584	-	1,792	-	1,792	1,792	
Carter Plantation Community Dev District - SMF	199,600	-	-	2,500	197,100	197,100	
Livingston Parish Council on Aging	1,225,709	(4,958)	3,063	15,593	1,212,011	1,212,011	
Louisiana Tax Commission - BKN	2,225	-	-	-	2,225	2,225	
Louisiana Tax Commission - PBS	19,510	-	-	3	19,507	19,507	
Louisiana Forestry	20,761	(20)	11	199	20,571	20,571	
City of Walker	133,206	(159)	19	1,665	131,681	131,681	
Total Current Taxes	\$ 66,590,650	\$ (268,465)	\$ 85,304	\$ 856,053	\$ 65,917,758	\$ 65,917,758	

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

The amount of Current Year taxes collected and disbursed is as follows for the fiscal year ending June 30, 2022:

<u>Taxing District</u>	<u>Collected</u>	<u>Disbursed</u>
Livingston Parish Assessor	\$ 5,050,479	\$ 5,050,479
Livingston Gravity Drainage District No. 1	994,440	994,440
Livingston Parish Fire Protection District No. 1	297,736	297,736
Livingston Parish Fire Protection District No. 2	338,846	338,846
Livingston Parish Fire Protection District No. 4	2,675,022	2,675,022
Livingston Parish Fire Protection District No. 5	1,204,879	1,204,879
Livingston Parish Fire Protection District No. 7	123,514	123,514
Livingston Parish Fire Protection District No. 8	227,536	227,536
Livingston Parish Fire Protection District No. 9	216,899	216,899
Livingston Parish Fire Protection District No. 10	213,085	213,085
Livingston Parish Fire Protection District No. 11	22,545	22,545
Livingston Parish Fire Protection District No. 4 (User Fees)	827,254	827,254
Livingston Parish Fire Protection District No. 5 (User Fees)	284,851	284,851
Livingston Parish Fire Protection District No. 7 (User Fees)	41,226	41,226
Livingston Parish Fire Protection District No. 9 (User Fees)	66,107	66,107
Livingston Parish Fire Protection District No. 11 (User Fees)	17,209.00	17,209
Livingston Parish Library - LBM	921,791	921,791
Livingston Parish Library - LIB Tax	4,611,469	4,611,469
Livingston Parish Council - PTX	2,780,315	2,780,315
Livingston Parish Council - Road Equip & Mtce	3,072,067	3,072,067
Livingston Parish Council - Health Unit	1,536,034	1,536,034
Livingston Recreation District No. 1	2,121	2,121
Livingston Recreation District No. 2	1,168,895	1,168,895
Livingston Recreation District No. 3	2,812,771	2,812,771
Livingston Parish School Board - S01	2,101,319	2,101,319
Livingston Parish School Board - S04	1,161,867	1,161,867
Livingston Parish School Board - S04-1	1,415,440	1,415,440
Livingston Parish School Board - S22	850,955	850,955
Livingston Parish School Board - S26	1,070	1,070
Livingston Parish School Board - S27A	42	42
Livingston Parish School Board - S33	145,762	145,762
Livingston Parish School Board - Construction	2,021,420	2,021,420
Livingston Parish School Board - Special Mtce	4,300,894	4,300,894
Livingston Parish School Board - Add'l Mtce	4,411,489	4,411,489
Livingston Parish School Board - Dist. No. 5	3,072,067	3,072,067
Livingston Parish Law Enforcement - Reg	6,826,134	6,826,134
Livingston Parish Law Enforcement - Special	6,482,087	6,482,087
Florida Parish Juvenile District	1,689,647	1,689,647
City of Denham Springs	345,587	345,587
Comite River District	1,792	1,792
Carter Plantation Community Dev District SMF	197,100	197,100
Livingston Parish Council on Aging	1,212,011	1,212,011
Louisiana Tax Commission - BKN	2,225	2,225
Louisiana Tax Commission - PBS	19,507	19,507
Louisiana Forestry	20,571	20,571
City of Walker	131,681	131,681
Total Current Taxes	<u>\$ 65,917,758</u>	<u>\$ 65,917,758</u>

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

The amount of Prior Year ad valorem taxes collected and disbursed is as follows for the fiscal year ending June 30, 2022:

<u>Taxing District</u>	Prior Year Taxes Collected	Prior Year Taxes Disbursed
Livingston Parish Assessor	\$ 76,850	\$ 76,850
Livingston Gravity Drainage District No. 1	15,229	15,229
Livingston Parish Fire Protection District No. 1	5,512	5,512
Livingston Parish Fire Protection District No. 2	9,791	9,791
Livingston Parish Fire Protection District No. 4	29,454	29,454
Livingston Parish Fire Protection District No. 5	24,620	24,620
Livingston Parish Fire Protection District No. 7	1,173	1,173
Livingston Parish Fire Protection District No. 8	14,241	14,241
Livingston Parish Fire Protection District No. 9	14,780	14,780
Livingston Parish Fire Protection District No. 10	2,239	2,239
Livingston Parish Fire Protection District No. 11	901	901
Livingston Parish Fire Protection District No. 4 (User Fees)	12,768	12,768
Livingston Parish Fire Protection District No. 7 (User Fees)	896	896
Livingston Parish Fire Protection District No. 9 (User Fees)	1,536	1,536
Livingston Parish Fire Protection District No. 11 (User Fees)	864	864
Livingston Parish Library - LBM	13,135	13,135
Livingston Parish Library - LIB Tax	72,623	72,623
Livingston Parish Council - PTX	19,836	19,836
Livingston Parish Council - Road Equip & Mtce	45,132	45,132
Livingston Parish Council - Health Unit	22,939	22,939
Livingston Parish Recreation District No. 2	11,101	11,101
Livingston Parish Recreation District No. 3	49,398	49,398
Livingston Parish Recreation District No. 5	343	343
Livingston Parish School Board - S01	41,927	41,927
Livingston Parish School Board - S04	13,114	13,114
Livingston Parish School Board - S04-1	18,400	18,400
Livingston Parish School Board - S22	10,435	10,435
Livingston Parish School Board - S27A	886	886
Livingston Parish School Board - S32A	18	18
Livingston Parish School Board - S33	2,436	2,436
Livingston Parish School Board - Construction	29,701	29,701
Livingston Parish School Board - Special Mtce	63,179	63,179
Livingston Parish School Board - Add'l Mtce	64,803	64,803
Livingston Parish School Board - Dist. No. 5	45,160	45,160
Livingston Parish Law Enforcement Reg	99,258	99,258
Livingston Parish Law Enforcement - Special	94,034	94,034
Florida Parish Juvenile District	24,845	24,845
City of Denham Springs	4,116	4,116
Comite River District	1,577	1,577
Carter Plantation Community Dev District SMF	3,825	3,825
Livingston Parish Council on Aging	18,029	18,029
Louisiana Forestry	163	163
City of Walker	1,008	1,008
Filing Fees, Cost, and Interest	359,574	359,574
Total	\$ 1,341,849	\$ 1,341,849

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

Occupational License fees collected and disbursed are as follows for the fiscal year ending June 30, 2022:

Gross Collections	\$ 1,583,966
Less Distribution to Livingston Parish Council (at 85%)	(1,346,371)
Less Commission to Livingston Parish Sheriff (at 15%)	(237,595)
Add Prior Year Balance Not Distributed	-
Balance Not Distributed	<u>\$ -</u>

All tax collections were disbursed to taxing districts at June 30, 2022.

(15) Risk Management

The Sheriff is exposed to various risks of loss related to law enforcement liabilities: torts, theft, damage or destruction of assets, errors and omissions, and injuries to employees. To handle such risks of loss, the Sheriff maintains commercial insurance policies covering automobile liability, general liability, commercial crime, law enforcement, public official's liability, worker's compensation, and employer's liability. There have been no significant reductions in insurance coverage for the current year or in the three prior years.

(16) Contingent Liabilities

At June 30, 2022, the Livingston Parish Sheriff is involved in several lawsuits and claims, which are either adequately covered by liability insurance or in the opinion of legal counsel, will not result in any material liability to the Sheriff.

(17) Expenditures of the Sheriff's Office Paid by the Parish Council

The Sheriff's administration offices are located in the parish courthouse building. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Livingston Parish Council. These costs are not included in the accompanying financial statements.

(18) On-Behalf Payments for Fringe Benefits and Salaries

A portion of the salaries of the Sheriff's deputies are paid through a supplement from the State of Louisiana. These payments provide the deputies of the Sheriff with an additional \$500 per month, which is added to their base salary. For the fiscal year ended June 30, 2022, in accordance with GASB 24, the Sheriff recorded \$957,914 of on behalf payments as revenue and as an expenditure in the General Fund.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022

(19) Tax Abatements

Industrial Tax Exemption Program – The Louisiana Industrial Ad Valorem Tax Exemption (ITEP) program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to 10 years, local ad valorem taxes on manufacturer’s new investment and annual capitalized additions related to the manufacturing site. Businesses must be classified as a manufacturer or related to the manufacturing project in order to receive the benefits of the ITEP program. ITEP is only available for activities related to manufacturing. For the fiscal year ended June 30, 2022, \$71,851 of the Sheriff’s ad valorem tax revenues were abated as a result of this program.

(20) Contingency

The COVID-19 outbreak in the United States and throughout the world has caused business disruption through mandated and voluntary closings of schools and businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration and its effects on the Sheriff’s employees and vendors. Therefore, the extent to which COVID-19 may affect the Sheriff’s financial condition or results of operations cannot be reasonably estimated at this time.

(21) Subsequent Events

In July 2022, a lease agreement was in final negotiations with Enterprise Fleet Management for approximately twenty-five fleet vehicles.

Subsequent events have been evaluated by management through December 15, 2022, the date the financial statements were available to be issued.



REQUIRED SUPPLEMENTARY INFORMATION

LIVINGSTON PARISH SHERIFF

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED JUNE 30, 2022

	2022	2021	2020	2019	2018
Total OPEB Liability					
Service Cost	\$ 249,206	\$ 224,893	\$ 244,138	\$ 220,107	\$ 196,224
Interest	864,908	842,666	836,651	822,759	904,584
Differences Between Expected and Actual Experience	871,052	(68,105)	520,505	(279,402)	(244,207)
Changes in Assumptions or Other Inputs	-	-	(947,692)	-	(1,686,002)
Benefit Payments	(701,449)	(602,181)	(504,511)	(559,357)	(509,357)
Net Change in Total OPEB Liability	1,283,717	397,273	149,091	204,107	(1,338,758)
Total OPEB Liability - Beginning	14,788,906	14,391,633	14,242,542	14,038,435	15,377,193
Total OPEB Liability - Ending	<u>\$ 16,072,623</u>	<u>\$ 14,788,906</u>	<u>\$ 14,391,633</u>	<u>\$ 14,242,542</u>	<u>\$ 14,038,435</u>
Plan Fiduciary Net Position					
Employer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Net Investment Income	(1,339,197)	1,756,829	54,340	348,588	471,632
Benefit Payments	-	-	-	-	-
Administrative Expense	(83,000)	(82,000)	(10,000)	(10,000)	(10,000)
Net Change in Plan Fiduciary Net Position	(1,422,197)	1,674,829	44,340	338,588	461,632
Plan Fiduciary Net Position - Beginning	10,503,348	8,828,519	8,784,179	8,445,591	7,983,959
Plan Fiduciary Net Position - Ending	<u>\$ 9,081,151</u>	<u>\$ 10,503,348</u>	<u>\$ 8,828,519</u>	<u>\$ 8,784,179</u>	<u>\$ 8,445,591</u>
Net OPEB Liability - Ending	\$ 6,991,472	\$ 4,285,558	\$ 5,563,114	\$ 5,458,363	\$ 5,592,844
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	56.50%	71.02%	61.34%	61.68%	60.16%
Covered Payroll	\$ 14,655,818	\$ 14,092,133	\$ 13,676,612	\$ 13,150,588	\$ 12,150,306
Net OPEB Liability as a Percentage of Covered Payroll	47.70%	30.41%	40.68%	41.51%	46.03%
Discount Rate	6.00%	6.00%	6.00%	6.00%	6.00%

Notes to Schedule:

Benefit Changes. There were no changes of benefit terms for the year ended June 30, 2022.

Changes of Assumptions. There were no changes of assumptions for the year ended June 30, 2022.

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

LIVINGSTON PARISH SHERIFF

SCHEDULE OF THE SHERIFF'S OPEB CONTRIBUTIONS

FOR THE YEAR ENDED JUNE 30, 2022

	2022	2021	2020	2019	2018
Actuarially determined employer contribution	\$ 557,197	\$ 629,047	\$ 640,682	\$ 626,421	\$ 733,334
Contribution in relation to the actuarially determined contribution:					
Employer contributions to trust	46,110	-	-	-	-
Employer-paid expenses	655,339	602,181	504,511	559,357	509,357
	<u>701,449</u>	<u>602,181</u>	<u>504,511</u>	<u>559,357</u>	<u>509,357</u>
Contribution excess (deficiency)	<u>\$ (144,252)</u>	<u>\$ 26,866</u>	<u>\$ 136,171</u>	<u>\$ 67,064</u>	<u>\$ 223,977</u>
Employer's Covered Payroll	\$ 14,655,818	\$ 14,092,133	\$ 13,676,612	\$ 13,150,588	\$ 12,150,306
Contributions as a % of Covered Payroll	4.79%	4.27%	3.69%	4.25%	4.19%
<u>Notes to schedule:</u>					
Measurement Date	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Valuation Date	7/1/2021	7/1/2020	7/1/2019	7/1/2018	7/1/2017
Timing	Calculated based on actuarial valuation one year prior to beginning of plan year	Calculated based on actuarial valuation one year prior to beginning of plan year	Calculated based on actuarial valuation one year prior to beginning of plan year	Calculated based on actuarial valuation one year prior to beginning of plan year	Calculated based on actuarial valuation one year prior to beginning of plan year
Actuarial Cost Method	Individual Entry Age Normal	Individual Entry Age Normal	Individual Entry Age Normal	Individual Entry Age Normal	Individual Entry Age Normal
Amortization Method	Level dollar, open	Level dollar, open	Level dollar, open	Level dollar, open	Level dollar, open
Remaining Amortization Period	30 years	30 years	30 years	30 years	30 years
Discount Rate	6.00% Annually	6.00% Annually	6.00% Annually	6.00% Annually	6.00% Annually
Retirement Age	5 years after the earliest of: 30 years of services; attainment of age 55 and 20 years of service; and, attainment of age 60 and 15 years of service	5 years after the earliest of: 30 years of services; attainment of age 55 and 20 years of service; and, attainment of age 60 and 15 years of service	5 years after the earliest of: 30 years of services; attainment of age 55 and 20 years of service; and, attainment of age 60 and 15 years of service	5 years after the earliest of: 30 years of services; attainment of age 55 and 20 years of service; and, attainment of age 60 and 15 years of service	5 years after the earliest of: 30 years of services; attainment of age 55 and 20 years of service; and, attainment of age 60 and 15 years of service
Mortality	RP-2000 M/F without projection	RP-2000 M/F without projection	RP-2000 M/F without projection	RP-2000 M/F without projection	RP-2000 M/F without projection, 50% unisex blend
Turnover	Age specific table with an average of 15% when applied to the active census	Age specific table with an average of 15% when applied to the active census	Age specific table with an average of 15% when applied to the active census	Age specific table with an average of 15% when applied to the active census	Age specific table with an average of 15% when applied to the active census

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

See independent auditor's report.

LIVINGSTON PARISH SHERIFF

SCHEDULE OF OPEB INVESTMENT RETURNS

FOR THE YEAR ENDED JUNE 30, 2022

Annual money-weighted rate of return, net of investment expenses

2013	(0.16)%
2014	11.25%
2015	0.44%
2016	(0.71)%
2017	10.20%
2018	5.95%
2019	4.02%
2020	0.62%
2021	20.01%
2022	(11.68)%

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

See independent auditor's report.

LIVINGSTON PARISH SHERIFF

SCHEDULE OF THE SHERIFF'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

FOR THE YEAR ENDED JUNE 30, 2022*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>Louisiana Sheriffs' Pension and Relief Fund:</u>								
Employer's Proportion of the Net Pension Liability	2.16725%	2.00573%	2.01812%	1.96203%	2.10954%	1.88735%	1.75764%	1.75982%
Employer's Proportionate Share of the Net Pension (Asset) Liability	(1,073,979)	13,881,971	9,546,179	7,523,680	9,134,864	11,977,873	7,834,711	6,968,892
Covered Payroll	15,712,058	14,800,349	14,102,866	13,504,065	14,611,670	12,889,810	11,652,728	11,399,580
Employer's Proportionate Share of the Net Pension (Asset) Liability as a Percentage of its Covered Payroll	(6.84%)	93.79%	67.69%	55.71%	62.52%	92.93%	67.23%	61.13%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	101.04%	84.73%	88.91%	90.41%	88.49%	87.34%	86.61%	87.34%

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

* The amounts presented have a measurement date of the previous fiscal year end.

LIVINGSTON PARISH SHERIFF

SCHEDULE OF THE SHERIFF'S CONTRIBUTIONS

FOR THE YEAR ENDED JUNE 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>Louisiana Sheriffs' Pension and Relief Fund:</u>								
Contractually required contribution	\$ 2,191,396	\$ 1,924,727	\$ 1,813,042	\$ 1,727,603	\$ 1,721,887	\$ 1,936,046	\$ 1,772,117	\$ 1,660,514
Contributions in relation to contractually required contributions	<u>2,207,485</u>	<u>1,941,311</u>	<u>1,813,042</u>	<u>1,727,603</u>	<u>1,721,887</u>	<u>1,936,046</u>	<u>1,772,117</u>	<u>1,660,514</u>
Contribution deficiency (excess)	<u>\$ (16,089)</u>	<u>\$ (16,584)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	17,888,943	15,712,058	14,800,349	14,102,866	13,504,065	14,611,670	12,889,810	11,652,728
Contributions as a % of Covered Payroll	12.2500%	12.2500%	12.2500%	12.2500%	12.7509%	13.2500%	13.7482%	14.2500%

Additional years will be displayed as they become available.

See independent auditor's report.



COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS –
FIDUCIARY FUNDS – CUSTODIAL FUNDS

FIDUCIARY FUNDS – CUSTODIAL FUNDS

Sheriff's Fund

The Sheriff's Custodial Fund accounts for funds held in connection with civil suits, Sheriff's sales and garnishments due to other agencies. It also accounts for the collections of bonds, probation fines and disbursement of these collections, in accordance with applicable law. All funds in the Sheriff's Fund at the end of each month belong to others, such as money held for a pending sheriff's sale. Any commissions or fees due to the Sheriff are disbursed prior to the end of the month.

Tax Collector Fund

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of State and Parish taxes and fees. The Tax Collector Custodial Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

Inmate Deposit Fund

The Inmate Deposit Fund accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and payable upon request. Balances in the individual prisoner accounts are returned upon completion of their jail sentence. The Inmate Deposit Fund also accounts for collection and disbursement of certain fees charged to inmates upon incarceration.

LIVINGSTON PARISH SHERIFF

COMBINING SCHEDULE OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

JUNE 30, 2022

	Custodial Funds			Total
	Sheriff's Fund	Tax Collector Fund	Inmate Deposit Fund	
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$ 739,828	\$ -	\$ 68,815	\$ 808,643
Receivables	14,594	-	-	14,594
Total Assets	<u>\$ 754,422</u>	<u>\$ -</u>	<u>\$ 68,815</u>	<u>\$ 823,237</u>
NET POSITION				
Restricted - Unsettled balances Due to Others	\$ 754,422	\$ -	\$ -	\$ 754,422
Restricted - Inmate Personal Funds	-	-	68,815	68,815
Total Fiduciary Net Position	<u>\$ 754,422</u>	<u>\$ -</u>	<u>\$ 68,815</u>	<u>\$ 823,237</u>

LIVINGSTON PARISH SHERIFF

COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2022

	Custodial Funds			Total
	Sheriff's Fund	Tax Collector Fund	Inmate Deposit Fund	
Additions:				
Suits and Sales	\$ 8,464,045	\$ -	\$ -	\$ 8,464,045
Fines and Bonds	1,130,719	-	-	1,130,719
Advance Deposits	185,250	-	-	185,250
Garnishments	492,683	-	-	492,683
Interest	11,730	218,638	-	230,368
Property Taxes	-	66,386,690	-	66,386,690
Occupational Licenses	-	1,584,091	-	1,584,091
State Revenue Sharing	-	2,790,221	-	2,790,221
Redemptions and Refunds	-	1,810,723	-	1,810,723
Other	14,594	205,285	1,208,695	1,428,574
Total Additions	10,299,021	72,995,648	1,208,695	84,503,364
Distributions:				
By Funding Source				
Property Tax	-	66,077,050	-	66,077,050
Occupational License	-	1,564,992	-	1,564,992
State Revenue Sharing	-	2,790,221	-	2,790,221
Redemptions and Refunds	339,267	2,074,309	-	2,413,576
Interest Distributions	-	265,689	-	265,689
Proceeds of Sales of Property	7,460,035	-	-	7,460,035
By Location				
State of Louisiana				
State Police Crime Lab	3,580	-	-	3,580
Livingston Parish				
Clerk of Court	530,180	25,575	-	555,755
Parish Council	-	-	-	-
Sheriff	836,170	187,262	-	1,023,432
Twenty-First Judicial District				
District Attorney	221,621	-	-	221,621
Public Defender	212,671	-	-	212,671
Judicial Court Fund	209,092	-	-	209,092
Other Parties				
Municipalities	28,973	-	-	28,973
Attorneys and Litigants	429,957	-	-	429,957
Advertising	81,000	-	-	81,000
Appraisers and Helpers	9,000	-	-	9,000
Other	6,222	10,550	1,218,037	1,234,809
Total Distributions	10,367,768	72,995,648	1,218,037	84,581,453
Net Increase (Decrease) in Fiduciary Net Position	(68,747)	-	(9,342)	(78,089)
Fiduciary Net Position - Beginning of Year	823,169	-	78,157	901,326
Fiduciary Net Position - End of Year	\$ 754,422	\$ -	\$ 68,815	\$ 823,237

LIVINGSTON PARISH SHERIFF
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Transportation:</u>				
<i>Passed through Louisiana Highway Safety Commission</i>				
State and Community Highway Safety	20.600 [1]	2021-30-37 & 2022-30-37	\$ -	\$ 40,590
National Priority Safety Programs	20.616 [1]	2021-30-37 & 2022-30-37	-	51,615
<i>Total passed through Louisiana Highway Safety Commission</i>			-	92,205
Total U.S. Department of Transportation			-	92,205
<u>U.S. Department of Justice:</u>				
<i>Passed through Louisiana Commission on Law Enforcement</i>				
Edward Byrne Memorial Justice Assistance Grant Program - Criminal Patrols	16.738	2019-DJ-01-6137 & 2020-DJ-01-6589	-	11,723
S.T.O.P. Violence Against Women Formula Grants	16.588	2020-WF-01-5981 & 2021-WF-01-6560	-	5,330
<i>Total passed through Louisiana Commission on Law Enforcement</i>			-	17,053
Direct Program - Edward Byrne Memorial Justice Assistance Grant Program				
Livingston Parish Gun Violence Initiative	16.738	Direct Grant	-	16,994
Direct Program - Patrick Leahy Bulletproof Vest Partnership	16.607	Direct Grant	-	8,099
Total U.S. Department of Justice			-	42,146
<u>U.S. Department of Homeland Security:</u>				
<i>Passed through Governor's Office of Homeland Security (GOHSEP)</i>				
Hurricane Ida	97.036	063-UQFK9-00	-	2,075,770
<i>Total passed through Governor's Office of Homeland Security (GOHSEP)</i>			-	2,075,770
Total U.S. Department of Homeland Security			-	2,075,770
Total Expenditures of Federal Awards			\$ -	\$ 2,210,122

[1] Total Highway Safety Cluster = \$92,205

See independent auditor's report.

LIVINGSTON PARISH SHERIFF’S OFFICE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2022

Note A – Significant Accounting Policies

The accompanying schedule of expenditures of federal awards include the federal grant activity of the Livingston Parish Sheriff’s Office and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.*

Note B – Indirect Cost Rate Election

The Sheriff’s Office did not elect to use the 10% de minimis indirect cost rate during the year ended June 30, 2022.

Note C – Reconciliation of Federal Expenditures

Federal Assistance expended as reported on the Schedule of Expenditures of Federal Awards	\$	2,210,122
Add: revenue received in current year of prior year federal expenditures		26,189
Add: State grants revenues		<u>45,339</u>
Grants revenues	\$	<u><u>2,281,650</u></u>
Revenues from Grant Sources as reported on:		
Statement E - All Governmental Fund Types - Statement of Revenues, Expenditures and Changes in Fund Balance	\$	<u><u>2,281,650</u></u>



OTHER SCHEDULES REQUIRED BY THE LOUISIANA LEGISLATIVE AUDITOR

LIVINGSTON PARISH SHERIFF

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD

FOR THE YEAR ENDED JUNE 30, 2022

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 182,575
Benefits-Insurance	\$ 23,292
Benefits-Retirement	\$ 52,365
Employer Paid Payroll Taxes	\$ 3,090
Vehicle Provided by Government	Note 1
Travel-Per Diem	\$ 457
Travel-Lodging	\$ 684
Travel-Airfare	\$ 324
Conference Registration Fees	\$ 50
Dues	\$ 210

Note 1: Use of a qualified nonpersonal use vehicle, including commuting, is excludable to the employee as a working condition fringe benefit if the specific requirements for the type of vehicle are met. Recordkeeping and substantiation by the employee are not required by the IRS.

Reg § 1.274-5T(k);Reg.§1.132-5(h).

IRS Fringe Benefit Guide, Office of Federal, State and Local Governments, Publication 5137 (1-2014) excludes qualified nonpersonal use vehicles from employee income for unmarked vehicles used by law enforcement officers if the use is officially authorized. The Sheriff has complied with the requirements of this regulation.

See independent auditor's report.

TAX COLLECTOR ACCOUNT AFFIDAVIT

STATE OF LOUISIANA, PARISH OF LIVINGSTON

AFFIDAVIT

JASON ARD, SHERIFF AND TAX COLLECTOR, OF LIVINGSTON PARISH, LOUISIANA

BEFORE ME, the undersigned authority, personally came and appeared, JASON ARD, the sheriff of LIVINGSTON PARISH, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$0 is the amount of cash on hand in the tax collector account on JUNE 30, 2022.

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2021, 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.

[Handwritten Signature]
Signature
Sheriff of Livingston Parish

SWORN to and subscribed before me, Notary, this 3RD day of OCTOBER 2022, in my office in the Parish of Livingston, Town of Livingston, Louisiana.

[Handwritten Signature] (Signature)

[Notary Seal: Dawn (P) Warrick, Notary Public, Notary ID No. 167572, Livingston Parish, Louisiana] (Commission)

LIVINGSTON PARISH SHERIFF

SCHEDULE OF JUSTICE SYSTEM FUNDING - COLLECTING/DISBURSING ENTITY

FOR THE YEAR ENDED JUNE 30, 2022

	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 06/30/2022
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 823,169	\$ 823,527
Add: Collections		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	2,402,786	6,739,191
Bond Fees	484,702	646,017
Asset Forfeiture/Sale	19,479	46,230
Interest Earnings on Collected Balances	4,403	7,327
Subtotal Collections	2,911,370	7,438,765
Less: Disbursements To Governments & Nonprofits		
21ST JDC Criminal Court Fund-Asset Forfeiture	4,616	2,884
21sST JDC District Asset Forfeiture Fund-Asset Forfeiture	4,171	993
21ST JDC District Attorney's Office-Asset Forfeiture	446	1,892
Drug Asset Recovery Team (DART)-Asset Forfeiture	242	117
East Baton Rouge Sheriff's Office-Asset Forfeiture	-	1,351
Livingston Parish Clerk of Court-Asset Forfeiture	350	1,400
Livingston Parish Clerk of Court-Bond Fees	1,512	2,068
Louisiana State Police Crime Laboratory-Bond Fees	1,512	2,068
Office of Public Defender-Bond Fees	82,020	130,652
21ST JDC District Attorney's Office-Bond Fees	85,800	135,822
Judicial Court Fund-Bond Fees	80,508	128,584
Denham Springs Ward II-Bond Fees	2,980	4,338
Town of Walker-Bond Fees	2,900	9,100
Town of Livingston-Bond Fees	-	1,212
Town of Springfield-Bond Fees	901	1,191
Village of Port Vincent-Bond Fees	427	1,116
Village of French Settlement-Bond Fees	956	2,046
Village of Killian-Bond Fees	567	1,239
Ascension Parish Sheriff's Office-Civil	-	86
Avoyelles Parish Sheriff's Office-Civil	-	88
East Baton Rouge Sheriff's Office-Civil	306	774
Grant Parish Sheriff's Office-Civil	57	-
Jefferson Parish Sheriff's Office-Civil	60	360
Orleans Parish Sheriff's Office-Civil	30	-
Point Coupee Parish Sheriff's Office-Civil	-	36
Tangipahoa Parish Sheriff's Office-Civil	52	165
Livingston Parish Clerk of Court-Civil	185,416	341,185
Louisiana Office of Motor Vehicle-Civil	136	216
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	234,322	508,968
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	29,849	56,597
Amounts Self Disbursed to Collecting Agency-Interest	4,632	6,549
Amounts Self Disbursed to Collecting Agency-Asset Forfeiture	9,653	37,593
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	4,552	2,158
Bond Fee Refunds	113,438	189,806
Other Disbursements to Individuals	36,760	81,662
Payments to 3rd Party Collection/Processing Agencies	2,021,841	5,868,152
Subtotal Disbursements/Retainage	2,911,012	7,522,468
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	\$ 823,527	\$ 739,824
Ending Balance of "Partial Payments" Collected but not Disbursed	\$ -	\$ -
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	\$ -	\$ -
Total Waivers During the Fiscal Period	\$ -	\$ -

See independent auditor's report.

LIVINGSTON PARISH SHERIFF

SCHEDULE OF JUSTICE SYSTEM FUNDING - RECEIVING ENTITY

FOR THE YEAR ENDED JUNE 30, 2022

Cash Basis Presentation	First Six Month	Second Six Month
	Period Ended 12/31/2021	Period Ended 06/30/2022
Receipts From:		
Livingston Parish Council-Criminal Court Costs/Fees	65,482	71,630
Livingston Parish Council-Pre-Trial Diversion Program Fees	30,000	30,000
Livingston Parish Clerk of Court-Criminal Court Costs/Fees	20,000	13,000
21st Judicial Court-Criminal Court Costs/Fees	74,138	68,608
19th Judicial Court-Asset Forfeiture/Sale	508	-
21th Judicial Court-Asset Forfeiture/Sale	59,636	79,636
3rd Justice Court, Constable James LeBlanc-Civil Fees	106	362
Acadia Parish Clerk of Court-Civil Fees	214	80
Allen Parish Clerk of Court-Civil Fees	109	43
Ascension Parish Clerk of Court-Civil Fees	3,073	4,409
Ascension Parish Sheriff's Office-Civil Fees	355	261
Assumption Parish Clerk of Court-Civil Fees	57	95
Avoyelles Parish Clerk of Court-Civil Fees	57	-
Beauregard Parish Clerk of Court-Civil Fees	43	101
Beauregard Parish Sheriff's Office-Civil Fees	-	43
Bossier Parish Clerk of Court-Civil Fees	43	-
Breaux Bridge City Court-Civil Fees	-	83
Caddo Parish Clerk of Court-Civil Fees	185	192
Caddo Parish Sheriff's Office-Civil Fee	-	89
Calcasieu Parish Clerk of Court-Civil Fees	595	1,156
Caldwell Parish Clerk of Court-Civil Fees	-	43
Cameron Parish Clerk of Court-Civil Fees	69	63
City Court of Denham Springs-Civil Fees	522	1,915
City Court of Hammond-Civil Fees	3,553	3,331
City Court of Houma-Civil Fees	235	298
City Court of Lafayette-Civil Fees	106	109
City Court of Plaquemine-Civil Fees	-	35
City Court of Port Allen-Civil Fees	43	43
City Court of Sulphur-Civil Fees	86	161
City of Baton Rouge-Civil Fees	5,062	-
Concordia Parish Clerk of Court-Civil Fees	83	121
DeSoto Parish Clerk of Court-Civil Fees	75	37
East Baton Rouge Clerk of Court-Civil Fees	16,635	16,758
East Baton Rouge Sheriff's Office-Civil Fees	270	679
East Feliciana Parish Clerk of Court-Civil Fees	304	371
Evangeline Parish Clerk of Court-Civil Fees	46	118
First City Court of New Orleans-Civil Fees	319	66
Iberia Parish Clerk of Court-Civil Fees	106	122
Iberville Parish Clerk of Court-Civil Fees	155	436
Jefferson Parish Clerk of Court-Civil Fees	1,436	2,069
Johnson County Clerk of Court-Civil Fees	80	-
Lafayette Parish Clerk of Court-Civil Fees	971	708
Lafayette Parish Sheriff's Office-Civil Fees	43	32
Lafourche Parish Clerk of Court-Civil Fees	149	239

(CONTINUED)

LIVINGSTON PARISH SHERIFF

SCHEDULE OF JUSTICE SYSTEM FUNDING - RECEIVING ENTITY (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2022

	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 06/30/2022
Receipts From (Continued):		
Lake Charles City Court-Civil Fees	43	23
Lancaster County Treasurer-Civil Fees	80	-
Lasalle Parish Clerk of Court-Civil Fees	-	53
Livingston Parish Clerk of Court-Civil Fees	85,574	84,495
Madison Parish Clerk of Court-Civil Fees	-	43
Monroe City Court-Civil Fees	55	-
New Iberia City Court-Civil Fees	43	69
Opelousas City Court-Civil Fees	37	-
Orleans Parish Sheriff's Office-Civil Fees	1,052	936
Ouachita Parish Clerk of Court-Civil Fees	121	247
Pineville City Court-Civil Fees	23	-
Plaquemines Parish Clerk of Court-Civil Fees	-	126
Pointe Coupee Parish Clerk of Court-Civil Fees	75	477
Rapides Parish Clerk of Court-Civil Fee	86	118
Sabine Parish Clerk of Court-Civil Fees	37	-
St. Bernard Parish Clerk of Court-Civil Fees	98	129
St. Charles Parish Clerk of Court-Civil Fees	63	321
St. Helena Parish Sheriff-Civil Fees	223	-
St. Helena Parish Clerk of Court-Civil Fees	142	128
St. James Parish Clerk of Court-Civil Fees	188	34
St. John the Baptist Clerk of Court-Civil Fees	795	649
St. John the Baptist Sheriff's Office-Civil Fees	-	129
St. Landry Parish Clerk of Court-Civil Fees	344	129
St. Martin Parish Clerk of Court-Civil Fees	300	43
St. Mary Parish Clerk of Court-Civil Fees	-	32
St. Tammany Parish Clerk of Court-Civil Fees	1,787	698
St. Tammany Parish Sheriff's Office-Civil Fees	-	120
Tangipahoa Parish Sheriff's Office-Civil Fees	2,052	985
Tangipahoa Parish Clerk of Court-Civil Fees	4,956	8,468
Terrebonne Parish Clerk of Court-Civil Fees	169	166
Third Ward Justice Court-Civil Fees	-	43
Union Parish Sheriff's Office-Civil Fees	-	43
Vermilion Parish Clerk of Court-Civil Fees	-	362
Vernon Parish Clerk of Court-Civil Fees	32	-
Washington Parish Clerk of Court-Civil Fees	506	235
Webster Parish Sheriff's Office-Civil Fees	-	57
West Baton Rouge Clerk of Court-Civil Fees	602	531
West Feliciana Parish Clerk of Court-Civil Fees	100	43
Winn Parish Clerk of Court-Civil Fees	-	43
Zachary City Court-Civil Fees	132	384
Subtotal Receipts	\$ 384,661	\$ 397,896
Ending Balance of Amounts Assessed but Not Received	\$ -	\$ -

See independent auditor's report.



STATISTICAL SECTION - UNAUDITED

**STATISTICAL SECTION
(UNAUDITED)**

This part of the Livingston Parish Sheriff's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

	<u>Page</u>
Contents	72
Financial Trends	73
<p>These schedules contain trend information to help the reader understand how the Sheriff's financial performance and well-being have changed over time.</p>	
Revenue Capacity	78
<p>These schedules contain information to help the reader assess the fiduciary collections of revenues by the Sheriff's as well as the revenues of the Sheriff.</p>	
Debt Capacity	85
<p>These schedules present information to help the reader assess the affordability of the Sheriff's current levels of outstanding debt and the Sheriff's ability to issue additional debt in the future.</p>	
Demographic and Economic Information	89
<p>These schedules offer demographic and economic indicators to help the reader understand the environment within which the Sheriff's financial activities take place.</p>	
Operating Information	91
<p>These schedules contain service and infrastructure data to help the reader understand how the information in the Sheriff's financial report relates to the services the Sheriff provides and the activities it performs.</p>	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

LIVINGSTON PARISH SHERIFF

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental Activities										
Invested in Capital Assets, Net of Related Debt	\$ 13,556,491	\$ 9,300,062	\$ 8,039,896	\$ 7,396,022	\$ 7,379,693	\$ 7,713,181	\$ 6,614,727	\$ 4,558,676	\$ 4,275,707	\$ 3,509,506
Restricted	-	4,371,946	246,215	-	516	20,818	32	20,450	-	-
Unrestricted	8,443,858	2,355,505	(6,259,990)	(5,242,210)	(7,276,292)	(1,318,483)	(149,947)	1,399,465	8,437,758	8,231,762
Total Governmental Activities Net Position	\$ 22,000,349	\$ 16,027,512	\$ 2,026,121	\$ 2,153,812	\$ 103,917	\$ 6,415,516	\$ 6,464,812	\$ 5,978,591	\$ 12,713,465	\$ 11,741,268
Business-type Activities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Invested in Capital Assets, Net of Related Debt										
Restricted										
Unrestricted										
Total Business-type Activities Net Position										
Primary Government										
Invested in Capital Assets, Net of Related Debt	13,556,491	9,300,062	8,039,896	7,396,022	7,379,693	7,713,181	6,614,727	4,558,676	4,275,707	3,509,506
Restricted	-	4,371,945	246,215	-	516	20,818	32	20,450	-	-
Unrestricted	8,443,858	2,355,505	(6,259,990)	(5,242,210)	(7,276,292)	(1,318,483)	(149,947)	1,399,465	8,437,758	8,231,762
Total Primary Government Net Position	\$ 22,000,349	\$ 16,027,512	\$ 2,026,121	\$ 2,153,812	\$ 103,917	\$ 6,415,516	\$ 6,464,812	\$ 5,978,591	\$ 12,713,465	\$ 11,741,268

Note:

The Livingston Parish Sheriff adopted the provisions of GASB 68 and 71 beginning July 1, 2014, and applied those provisions prospectively.

The Livingston Parish Sheriff adopted the provisions of GASB 75 beginning July 1, 2017, and applied those provisions prospectively.

LIVINGSTON PARISH SHERIFF

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses										
Governmental Activities:										
Public Safety	\$ 37,793,105	\$ 35,500,231	\$ 34,035,618	\$ 32,019,482	\$ 30,854,043	\$ 34,928,971	\$ 27,841,121	\$ 25,503,521	\$ 25,418,781	\$ 23,806,102
Total Governmental Activities Expenses	\$ 37,793,105	\$ 35,500,231	\$ 34,035,618	\$ 32,019,482	\$ 30,854,043	\$ 34,928,971	\$ 27,841,121	\$ 25,503,521	\$ 25,418,781	\$ 23,806,102
Program Revenues										
Governmental Activities:										
Public Safety										
Charges for Services	\$ 4,367,339	\$ 4,225,741	\$ 4,087,839	\$ 4,561,830	\$ 4,423,098	\$ 3,972,702	\$ 4,149,765	\$ 4,028,368	\$ 4,280,736	\$ 4,407,160
Operating Grants and Contributions	4,169,304	11,105,161	1,350,331	1,031,716	2,011,437	2,940,185	877,906	2,438,020	247,364	507,261
Capital Grants and Contributions	8,099	2,104,225	44,674	5,351	102,084	63,058	5,278	48,287	67,282	192,713
Total Governmental Activities Program Revenues	\$ 8,544,742	\$ 17,435,127	\$ 5,482,844	\$ 5,598,897	\$ 6,536,619	\$ 6,975,945	\$ 5,032,949	\$ 6,514,675	\$ 4,595,382	\$ 5,107,134
Total Net (Expense) Revenue	\$ (29,248,363)	\$ (18,065,104)	\$ (28,552,774)	\$ (26,420,585)	\$ (24,317,424)	\$ (27,953,026)	\$ (22,808,172)	\$ (18,988,846)	\$ (20,823,399)	\$ (18,698,968)
General Revenues										
Governmental Activities:										
Property Taxes	\$ 13,765,604	\$ 13,758,398	\$ 12,426,712	\$ 11,863,909	\$ 11,347,931	\$ 10,817,956	\$ 10,817,273	\$ 10,429,804	\$ 10,027,243	\$ 9,677,080
Sales Tax	14,498,442	12,168,309	10,107,379	9,451,274	9,470,131	10,932,230	8,686,732	8,029,228	7,293,461	6,955,844
Intergovernmental										
Support of Prisoners	3,126,958	2,984,948	3,312,227	3,273,380	3,224,112	3,221,035	2,733,154	2,194,824	2,151,795	2,249,926
Reimbursements	-	-	-	-	-	-	-	-	-	-
State Revenue Sharing	707,699	695,622	691,269	686,743	689,798	681,409	645,835	665,427	660,796	664,757
Investment Earnings	107,505	109,311	90,016	99,086	97,510	66,207	42,194	34,138	25,666	64,436
On Behalf Payments - State Supplemental Pay	957,914	916,556	903,088	867,488	809,396	757,768	716,633	682,132	699,807	625,931
Miscellaneous	1,893,665	1,350,738	865,491	2,211,111	1,008,568	1,225,623	1,046,646	883,745	953,671	570,294
Gain (Loss) on Sale of Assets	163,413	82,614	28,901	17,489	(180,938)	201,502	44,616	7,456	(16,843)	(52,967)
Total General Revenues	\$ 35,221,200	\$ 32,066,495	\$ 28,425,083	\$ 28,470,480	\$ 26,466,508	\$ 27,903,730	\$ 24,733,083	\$ 22,926,754	\$ 21,795,596	\$ 20,755,301
Extraordinary Items:										
Deepwater Horizon Settlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,877	\$ -	\$ -	\$ -
Total Extraordinary Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,877	\$ -	\$ -	\$ -
Total Change in Net Position	\$ 5,972,837	\$ 14,001,391	\$ (127,691)	\$ 2,049,895	\$ 2,149,084	\$ (49,296)	\$ 2,058,788	\$ 3,937,908	\$ 972,197	\$ 2,056,333

LIVINGSTON PARISH SHERIFF

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Fund										
Nonspendable	\$ 622,161	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	516	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	<u>15,541,757</u>	<u>14,867,808</u>	<u>9,933,142</u>	<u>10,677,938</u>	<u>9,426,305</u>	<u>8,646,426</u>	<u>6,698,734</u>	<u>7,469,068</u>	<u>7,695,631</u>	<u>7,806,210</u>
Total General Fund	<u>\$ 16,163,918</u>	<u>\$ 14,867,808</u>	<u>\$ 9,933,142</u>	<u>\$ 10,707,938</u>	<u>\$ 9,426,821</u>	<u>\$ 8,646,426</u>	<u>\$ 6,698,734</u>	<u>\$ 7,469,068</u>	<u>\$ 7,695,631</u>	<u>\$ 7,806,210</u>
All Other Governmental Funds										
Restricted	-	-	-	-	-	-	35	718,328	-	-
Committed	<u>1,712,192</u>	<u>4,371,945</u>	<u>246,215</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total All Other Governmental Funds	<u>\$ 1,712,192</u>	<u>\$ 4,371,945</u>	<u>\$ 246,215</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35</u>	<u>\$ 718,328</u>	<u>\$ -</u>	<u>\$ -</u>
Total All Funds	<u>\$ 17,876,110</u>	<u>\$ 19,239,754</u>	<u>\$ 10,179,357</u>	<u>\$ 10,707,938</u>	<u>\$ 9,426,821</u>	<u>\$ 8,646,426</u>	<u>\$ 6,698,769</u>	<u>\$ 8,187,396</u>	<u>\$ 7,695,631</u>	<u>\$ 7,806,210</u>

LIVINGSTON PARISH SHERIFF
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)

	Fiscal Year Ending June 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Revenues										
Property Taxes	\$ 13,765,604	\$ 13,758,398	\$ 12,426,712	\$ 11,863,909	\$ 11,347,931	\$ 10,817,956	\$ 10,817,273	\$ 10,429,803	\$ 10,027,243	\$ 9,677,080
Sales Taxes	14,498,442	12,168,309	10,107,379	9,451,274	9,470,131	10,932,230	8,686,732	8,029,228	7,293,461	6,955,844
Intergovernmental										
Grants	2,281,650	12,576,474	486,021	679,509	686,314	1,244,524	225,073	286,872	314,646	936,028
Support of Prisoners	3,126,958	2,984,948	3,312,227	3,273,380	3,226,563	3,223,692	2,736,065	2,196,520	2,155,401	2,249,926
State Revenue Sharing	707,699	695,622	691,269	686,743	689,798	681,409	645,835	665,427	660,796	664,757
Service Contract Revenue	1,571,850	1,557,670	1,259,124	1,409,050	1,275,066	1,148,581	1,032,448	1,054,223	1,003,180	990,364
Fines and Forfeitures	2,795,489	2,668,071	2,828,715	3,152,780	3,148,032	2,824,121	3,117,317	2,974,145	3,278,690	3,416,797
Use of Money and Property	107,505	109,310	90,016	99,086	97,510	66,207	42,194	34,138	24,532	64,436
Miscellaneous	1,893,665	1,350,738	865,491	2,211,111	1,006,117	1,671,417	1,043,735	882,049	950,065	570,294
On Behalf Payments - State Supplemental Pay	957,914	916,556	903,088	867,488	809,396	757,768	716,633	682,132	699,807	625,931
Total Revenues	41,706,776	48,786,096	32,970,042	33,694,330	31,756,858	33,367,905	29,063,305	27,234,537	26,407,821	26,151,457
Expenditures										
Public Safety										
Current										
Salaries	18,211,632	16,152,708	16,392,193	14,828,564	14,217,413	16,047,449	13,735,196	12,408,096	12,114,064	12,004,845
Employee Benefits	8,791,944	7,992,682	8,132,666	8,182,298	7,505,412	7,735,970	7,356,652	6,630,947	6,725,690	5,682,422
Travel & Training	422,536	208,297	129,945	275,697	262,872	-	-	-	-	-
Operating Services	4,422,170	3,529,491	3,197,949	3,135,966	3,708,776	3,765,967	3,424,678	3,409,250	3,208,775	2,945,304
Professional Services	619,951	498,355	469,957	745,207	854,887	1,291,989	568,947	665,402	555,222	420,403
Materials and Supplies	4,930,185	4,264,776	3,150,863	3,221,240	2,505,401	2,188,397	2,248,070	2,103,063	2,085,849	1,899,115
Other	-	-	-	-	-	2,375,588	-	1,179	16,236	6,076
Capital Outlay	5,691,093	5,100,781	1,804,848	1,202,735	973,378	2,580,019	3,040,300	4,016,203	1,940,308	1,161,049
Debt Service										
Principal	44,000	4,772,000	758,000	715,000	715,000	330,000	280,000	280,000	-	-
Interest	161,129	106,975	211,640	241,100	269,700	171,578	100,800	78,711	-	-
Debt Issue Cost	-	-	56,849	-	-	48,750	-	42,780	-	-
Total Expenditures	43,294,640	42,626,064	34,304,910	32,547,807	31,012,839	36,535,707	30,754,643	29,635,631	26,646,144	24,119,214
Excess (Deficiency) of Revenue over Expenditures	(1,587,864)	6,160,032	(1,334,868)	1,146,523	744,019	(3,167,802)	(1,691,338)	(2,401,094)	(238,323)	2,032,243
Other Financing Sources (Uses)										
Operating Transfers In	-	5,000,000	-	-	-	35	301,683	-	-	-
Operating Transfers (Out)	-	(5,000,000)	-	-	-	(35)	(301,683)	-	-	-
Proceeds from the Sale of Capital Assets	224,220	150,365	86,287	104,594	-	65,459	68,834	92,859	127,743	68,760
Proceeds from the Sale of Bonds	-	2,750,000	750,000	-	-	5,050,000	-	2,800,000	-	-
Total Other Financing Sources (Uses)	224,220	2,900,365	836,287	104,594	-	5,115,459	68,834	2,892,859	127,743	68,760
Net Change in Fund Balance before Extraordinary Items	(1,363,644)	9,060,397	(498,581)	1,251,117	744,019	1,947,657	(1,622,504)	491,765	(110,580)	2,101,003
Extraordinary Items										
Deepwater Horizon Settlement	-	-	-	-	-	-	133,877	-	-	-
Total Extraordinary Items	-	-	-	-	-	-	133,877	-	-	-
Net Change in Fund Balances	\$ (1,363,644)	\$ 9,060,397	\$ (498,581)	\$ 1,251,117	\$ 744,019	\$ 1,947,657	\$ (1,488,627)	\$ 491,765	\$ (110,580)	\$ 2,101,003
Debt Service as a Percentage of Noncapital Expenditures	0.55%	13.00% *	2.98%	3.05%	3.28%	1.48%	1.37%	1.40%	0.00%	0.00%

* Redeemed 2014 Series Revenue bonds related to the construction of housing for inmates participating in the Louisiana Workforce, LLC work release program

LIVINGSTON PARISH SHERIFF

TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Tax Revenues by Source:										
AdValorem Tax	\$ 13,765,604	\$ 13,758,398	\$ 12,426,712	\$ 11,863,909	\$ 11,347,931	\$ 10,817,956	\$ 10,817,273	\$ 10,429,803	\$ 10,027,243	\$ 9,677,080
Sales Tax	<u>14,498,442</u>	<u>12,168,309</u>	<u>10,107,379</u>	<u>9,451,274</u>	<u>9,470,131</u>	<u>10,932,230</u>	<u>8,686,732</u>	<u>8,029,228</u>	<u>7,293,461</u>	<u>6,955,844</u>
Total Tax Revenues	<u>\$ 28,264,046</u>	<u>\$ 25,926,707</u>	<u>\$ 22,534,091</u>	<u>\$ 21,315,183</u>	<u>\$ 20,818,062</u>	<u>\$ 21,750,186</u>	<u>\$ 19,504,005</u>	<u>\$ 18,459,031</u>	<u>\$ 17,320,704</u>	<u>\$ 16,632,924</u>

LIVINGSTON PARISH SHERIFF

TAXABLE SALES TAXES BY CATEGORY

LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

Category	Fiscal Year Ending June 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
*	*	*	*	*	*	*	*	*	*	*
Total Taxable Revenue	*	*	*	*	*	*	*	*	*	*

Source: Livingston Parish School Board

Notes: * Information not available. The Livingston Parish Sheriff's Office does not collect Sales Taxes for the Parish. Sales taxes are collected and disbursed by the Livingston Parish School Board.
Due to Livingston Parish School Board Sales Tax software limitations, information to prepare this schedule could not be obtained.

LIVINGSTON PARISH SHERIFF

DIRECT AND OVERLAPPING SALES TAX RATES

LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
State Taxing Bodies										
State of Louisiana	4.45%	4.45%	4.45%	4.45%	5.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Local Taxing Bodies:										
Overlapping Rates										
Law Enforcement Subdistrict A (Sheriff's Office)	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Livingston Parish School Board	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Livingston Parish Council	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Gravity Drainage Districts	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Direct Rates										
* Cities / Towns (Albany, Denham Springs, Livingston, Springfield, Walker)	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
** Economic Development District	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Local Tax Rate	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
Total Sales Tax Rates:	9.95%	9.95%	9.95%	9.95%	10.50%	9.50%	9.50%	9.50%	9.50%	9.50%

Source: Louisiana Association of Tax Administrators

- Notes: * The sales taxes levied in these cities/towns range from 1% to 2%.
For presentation purposes to calculate total sales tax rates for each year, the average of 1.5% was used.
- ** The 2% sales tax levied for Economic Development District is only applied for Juban Crossing
For presentation purposes, the Total Sales Tax Rates are calculated by taking the sum of the Overlapping Rates and the average of all the Direct Rates.

LIVINGSTON PARISH SHERIFF

SALES TAX REVENUE PAYERS BY INDUSTRY

CURRENT YEAR AND NINE YEARS AGO
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

Industry	2022				2013			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
*	*	*	*	*	*	*	*	*

Source: Livingston Parish School Board

Notes: * Information not available. The Livingston Parish Sheriff's Office does not collect sales taxes for the parish. Sales taxes are collected and disbursed by the Livingston Parish School Board. Due to Livingston Parish School Board sales tax software limitations, information to prepare this schedule could not be obtained.

LIVINGSTON PARISH SHERIFF

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTYLAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Real Estate Assessed Value	\$ 631,659,370	\$ 618,300,610	\$ 580,707,622	\$ 562,286,902	\$ 541,967,875	\$ 534,226,025	\$ 521,464,650	\$ 509,381,920	\$ 499,575,780	\$ 498,148,630
Commercial and Other Property Assessed Value	208,770,980	203,446,980	190,624,150	180,870,560	168,277,560	156,730,870	160,322,640	150,644,320	144,623,910	130,879,300
Public Service Assessed Value	48,773,670	46,117,660	43,371,090	41,478,300	43,942,650	42,751,220	41,934,920	41,133,050	40,282,680	37,006,120
Total Assessed Value	889,204,020	867,865,250	814,702,862	784,635,762	754,188,085	733,708,115	723,722,210	701,159,290	684,482,370	666,034,050
Less: Homestead Exemption Value	256,512,520	249,056,371	243,436,347	244,716,657	240,227,447	239,288,703	234,283,864	228,433,625	224,703,390	224,926,920
Total Taxable Assessed Value	632,691,500	618,808,879	571,266,515	539,919,105	513,960,638	494,419,412	489,438,346	472,725,665	459,778,980	441,107,130
Total Estimated Actual Value	7,903,494,913	7,723,789,940	7,251,388,247	6,994,585,953	6,717,299,750	6,558,137,597	6,451,203,780	6,262,646,867	6,121,047,920	6,002,039,447
Total Direct Tax Rate	21.66	21.66	21.66	10.55	10.55	10.55	10.55	10.55	10.55	10.55
Ratio of Total Assessed Value to Total Estimated Actual Value	11.25%	11.24%	11.24%	11.22%	11.23%	11.19%	11.22%	11.20%	11.18%	11.10%

Source: Livingston Parish Assessor's Office; Louisiana Tax Commission Annual Reports

Livingston Parish Sheriff

DIRECT AND OVERLAPPING PROPERTY TAX RATES

LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Livingston Parish Sheriff's Office Direct Rates:										
Law Enforcement	21.660	21.660	21.660	10.550	10.550	10.550	10.550	10.550	10.550	10.550
Overlapping Governments' Rates:										
Parish Government	39.730	30.120	31.270	31.270	30.770	30.270	31.340	33.250	33.140	32.685
School District	71.040	71.040	77.790	81.790	87.790	85.790	104.760	110.610	146.980	161.110
Cities, Towns, and Villages	11.973	11.973	9.884	9.638	9.638	9.638	9.885	9.885	9.764	8.468
Fire Districts	100.810	100.600	98.890	98.730	98.760	98.420	98.890	93.420	93.300	91.380
Lighting Districts	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Recreational Districts	29.130	29.130	30.000	30.100	44.620	44.870	45.350	46.000	44.920	44.920
Other Districts	0.000	4.970	5.160	5.160	5.160	5.160	5.270	5.270	5.270	5.270
Total Direct and Overlapping Rates:	274.34	269.49	274.65	267.24	287.29	284.70	306.05	308.99	343.92	354.38

Source: Livingston Parish Assessor's Office

LIVINGSTON PARISH SHERIFF

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND TEN YEARS AGO
(UNAUDITED)

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Dixie Electric Membership	\$ 17,533,640	1	1.97%	\$ 12,195,530	1	1.83%
Entergy Louisiana, LLC	14,256,250	2	1.60%	5,512,220	4	0.83%
Ferrara Fire Apparatus	7,209,540	3	0.81%			
All Star Dodge	3,294,750	4	0.37%	6,332,810	2	0.95%
Bellsouth Telecommunications	3,140,780	5	0.35%			
East Ascension Telephone	3,132,500	6	0.35%			
Creekstone Juban I LLC	3,125,570	7	0.35%			
CB & I Walker LA, LLC	3,101,350	8	0.35%	3,188,440	5	0.48%
Grand Trunk Western Railroad	2,974,110	9	0.33%			
Continental 375 Fund, LLC	2,608,200	10	0.29%			
Shaw Sunland Fabricators				6,005,790	3	0.90%
Wal-Mart Louisiana, LLC				2,687,970	6	0.40%
Bass Pro Outdoor World				2,263,610	7	0.34%
Southern Natural Gas Company				1,801,540	8	0.27%
Omni Bank				1,745,490	9	0.26%
Boardwalk Place Limit				1,684,260	10	0.25%
	\$ <u>60,376,690</u>		<u>6.79%</u>	\$ <u>43,417,660</u>		<u>6.52%</u>

Source: Livingston Parish Assessor's Office

LIVINGSTON PARISH SHERIFF

PROPERTY TAX LEVIES AND COLLECTIONSLAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total Tax Levy for Fiscal Year	\$ 66,324,672	\$ 66,038,401	\$ 62,199,588	\$ 59,149,532	\$ 57,672,519	\$ 54,461,412	\$ 54,986,130	\$ 58,152,415	\$ 51,341,660	\$ 48,915,306
Current Tax Collections	66,177,933	64,423,560	60,585,509	58,571,612	57,020,840	53,609,494	54,565,369	53,643,968	50,770,979	47,940,499
Percent of Levy Collected	99.78%	97.55%	97.41%	99.02%	98.87%	98.44%	99.23%	92.25%	98.89%	98.01%
Collections for Prior Years	209,414	1,341,848	747,690	88,179	252,413	184,953	248,103	187,827	275,446	974,963
Total Collections	66,387,347	65,765,408	61,333,199	58,659,791	57,273,253	53,794,447	54,813,472	53,831,795	51,046,425	48,915,462
Ratio of Total Collections to Tax Levy	100.09%	99.59%	98.61%	99.17%	99.31%	98.78%	99.69%	92.57%	99.42%	100.00%

Source: Total Tax Levy, Livingston Parish Assessor's Office

LIVINGSTON PARISH SHERIFF

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental Activities:										
Revenue Bonds	\$ 3,456,000	\$ 3,500,000	\$ 5,522,000	\$ 5,530,000	\$ 6,245,000	\$ 6,960,000	\$ 2,240,000	\$ 2,520,000	\$ -	\$ -
Total Outstanding Debt	\$ 3,456,000	\$ 3,500,000	\$ 5,522,000	\$ 5,530,000	\$ 6,245,000	\$ 6,960,000	\$ 2,240,000	\$ 2,520,000	\$ -	\$ -
Percentage of Personal Income (2)	*	*	0.08%	0.09%	0.08%	0.13%	0.04%	0.05%	-	-
Population (3)	*	145,830	143,737	140,789	139,567	138,228	140,080	137,564	135,579	134,029
Debt Per Capita	*	*	38.42	39.28	44.75	50.35	15.99	18.32	-	-
Percentage of Estimated Actual Value of Property	0.04%	0.05%	0.08%	0.08%	0.09%	0.11%	0.03%	0.04%	-	-

Notes: * Information not available.

(1) Personal Income Disclosed on Table 17

(2) United States Census Bureau

Details regarding the Livingston Parish Sheriff's Office outstanding debt can be found in the notes to the financial statements.

Source: See Table 9 for Estimated Actual Value of Property

See Table 17 for Economic Statistics

LIVINGSTON PARISH SHERIFF

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBTAS OF JUNE 30, 2022
(UNAUDITED)

<u>Governmental Unit:</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Amount Applicable to Primary Government</u>
Parish Governments	19,885,000	100%	\$ 19,885,000
Parishwide School Districts	87,965,940	100%	87,965,940
Recreation Districts	13,070,000	100%	13,070,000
Community Development District	51,575,000	100%	51,575,000
Library	2,010,000	100%	2,010,000
Subtotal, Overlapping Debt			<u>174,505,940</u>
Livingston Parish Sheriff Direct Debt			<u>3,456,000</u>
Total Direct and Overlapping Debt			<u>\$ 177,961,940</u>

Notes: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the Parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is born by the property taxpayers of the Livingston Parish Sheriff. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden born by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

Source: Outstanding debt and applicable percentages provided by each government.

LIVINGSTON PARISH SHERIFF

LEGAL DEBT MARGIN INFORMATIONAS OF JUNE 30, 2022
(UNAUDITED)

Fiscal Year	Total Taxable Assessed Value	Taxable Assessed Value as a Percentage of Estimated Actual Value	Estimated Actual Value
2022	632,691,500	8.01%	\$ 7,903,494,913
2021	618,808,879	8.01%	7,723,789,940
2020	571,276,515	8.33%	6,858,713,420
2019	539,919,105	7.72%	6,994,585,953
2018	513,960,638	7.65%	6,717,299,750
			\$ 36,197,883,976
Total Five Year Valuation			
Five Year Average Full Valuation of Taxable Real Property			\$ 7,239,576,795
Statutory Debt Limit (10% of Assessed Valuation)			\$ 723,957,680
Outstanding General Obligation Indebtedness as of June 30, 2022			
Governmental Activities - General Obligation Debt			-
Governmental Activities - Revenue Bonds			3,456,000
Net Indebtedness Subject to Debt Limit			3,456,000
Net Debt Contracting Margin			\$ 720,501,680
Percentage of Net Debt Contracting Margin Available			99.52%
Percentage of Net Debt Power Exhausted			0.48%

<u>Last Ten Fiscal Years (June 30)</u>			
Year	Statutory Debt Limit	Outstanding Indebtedness June 30	Percentage of Net Debt Contracting Margin Available
2022	723,957,680	3,456,000	0.48%
2021	697,050,533	3,500,000	0.50%
2020	671,598,810	5,522,000	0.82%
2019	667,827,672	5,530,000	0.83%
2018	653,074,362	6,245,000	0.96%
2017	633,223,432	6,960,000	1.10%
2016	615,100,250	2,240,000	0.36%
2015	597,284,827	2,520,000	0.42%
2014	*	-	*
2013	*	-	*

Notes: * Information not available due to no outstanding debt.

LIVINGSTON PARISH SHERIFF

PLEDGED-REVENUE COVERAGE

AS OF JUNE 30, 2022
(UNAUDITED)

Special Assessment Bonds				
Fiscal Year	Special Assessment Collections	Debt Service		Coverage
		Principal	Interest	
-	\$ -	\$ -	\$ -	-

Notes: Livingston Parish Sheriff's Office does not have any Special Assessment Bonds nor has had any for the previous ten years.

LIVINGSTON PARISH SHERIFF

DEMOGRAPHIC AND ECONOMIC STATISTICSAS OF JUNE 30, 2022
(UNAUDITED)

<u>Year</u>	<u>Population (1)</u>	<u>Median Age (1)</u>	<u>Per Capita Personal Income (1)</u>	<u>Total Personal Income (1)</u>	<u>Education Level in Years of Formal Schooling (2)</u>	<u>Public School Enrollment (2)</u>	<u>Total Unemployment Rate (3)</u>
2022	*	*	*	*	*	26,150	3.3%
2021	145,830	*	*	*	*	25,900	5.1%
2020	143,737	36.8	45,620	6,557,263,000	12.93	25,520	8.4%
2019	140,789	36.6	42,217	5,943,620,000	12.92	25,712	4.1%
2018	139,567	36.3	40,658	5,674,450,000	12.93	25,855	4.1%
2017	138,228	35.9	38,493	5,320,879,000	12.90	25,482	4.2%
2016	140,080	35.6	37,509	5,254,329,000	12.87	25,418	5.1%
2015	137,564	35.3	38,554	5,303,613,000	12.88	25,994	5.1%
2014	135,579	35.0	37,320	5,059,821,000	12.88	25,992	5.5%
2013	134,029	35.0	35,654	4,778,635,000	12.87	25,826	5.8%
2012	131,843	34.7	35,687	4,705,017,000	12.88	25,554	6.4%
2011	130,160	34.5	34,770	4,525,652,000	12.88	25,031	7.3%

Notes: * Information not available.

Sources: (1) U.S. Census Bureau, Bureau of Economic Analysis
(2) Annual School Census of Department of Education
(3) Bureau of Labor Statistics

LIVINGSTON PARISH SHERIFF

PRINCIPAL EMPLOYERS

AS OF JUNE 30, 2022
(UNAUDITED)

<u>Employer</u>	<u>June 30, 2022</u>			<u>June 30, 2013</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Livingston Parish Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Livingston Parish Employment</u>
Livingston Parish Public Schools	3,800	1	5.75%	*	*	*
Walmart Supercenter	803	2	1.22%	*	*	*
CB&I Storage Solutions	577	3	0.87%	*	*	*
Bass Pro Shops	400	4	0.61%	*	*	*
Livingston Parish Sheriff's Office	311	5	0.47%	*	*	*
CEI Environmental Services	200	6	0.30%	*	*	*
Parish of Livingston	200	7	0.30%	*	*	*
Sam's Club	180	8	0.27%	*	*	*
Martin Brower Company	160	9	0.24%	*	*	*
All Star Dodge Chrysler Jeep	150	10	0.23%	*	*	*
Total - 10 Largest Employers	6,781		10.27%	*		*

Notes: * Information not available

Source: Bureau of Labor Statistics
Livingston Economic Development Council

LIVINGSTON PARISH SHERIFF
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION
 LAST TEN FISCAL YEARS
 (UNAUDITED)

	Fiscal Year Ending June 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Public Safety										
Full-Time Positions										
Financial Administration:										
Accounting	3	3	2	2	2	2	2	2	2	**
Civil	12	14	12	11	10	8				
Property Tax	6	6	5	5	5	6	7	7	8	**
Accounts Payable	1	1	1	1	1	1	1	1	1	**
Human Resources/Payroll	1	1	1	1	1	1	1	1	1	**
Sheriff Sales	2	2	2	2	2	3	3	3	3	**
Support Services:										
Administration	8	7	7	7	7	7	7	7	7	**
Communications-911	38	31	33	34	32	33	35	33	29	**
Criminal Records	1	1	1	1	1	1	1	1	1	**
IT	5	4	4	3	3	4	3	3	3	**
Internal Affairs	1	1	1	1	1	1	1	1	1	**
Public Information Officer	2	2	2	2	2	2	2	2	1	**
Vehicle Maintenance	3	2	1	1	1	1	1	1	1	**
Clerical	13	11	11	8	8	9	9	9	9	**
Paralegal	1	1	1	1	*	*	*	*	*	**
Warrants	5	5	5	5	5	5	5	5	5	**
Law Enforcement Operations:										
Canine (K-9)	5	4	5	5	6	5	5	5	5	**
Court Security	13	13	13	13	13	11	12	11	11	**
Evidence Room	3	2	2	2	2	1	1	1	1	**
Uniform Patrol	49	51	47	54	53	54	56	53	49	**
Criminal Investigations	35	36	34	28	26	26	26	25	24	**
Dare	3	3	3	3	3	3	3	3	3	**
SRO	13	10	9	9	5	5	5	5	5	**
Marine Patrol	5	5	5	5	5	6	3	3	3	**
Motor Division	7	6	7	8	7	7	7	7	7	**
Training Center	7	6	5	5	5	4	5	5	5	**
Detention Center:										
Administration	3	3	3	2	2	2	2	2	2	**
Clerical	6	7	7	8	5	5	4	4	4	**
Transportation	6	6	6	6	5	6	6	5	5	**
Jailers	77	75	72	71	70	72	73	69	67	**
Total Full-Time Positions	334	319	307	304	288	291	286	274	263	-
Part-Time Positions										
School Crossing Guards	1	3	3	4	4	4	4	4	4	**
All Other Departments	2	2	2	2	1	2	2	2	1	**
Total Part-Time Positions	3	5	5	6	5	6	6	6	5	**
Total	337	324	312	310	293	297	292	280	268	-

Notes: * Paralegal added to our Agency 3/1/19

** New Payroll system started 7/1/2014, all prior information not available

Source: Livingston Parish Sheriff's Office

LIVINGSTON PARISH SHERIFF

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Population - Total	*	145,830	143,737	140,789	139,567	138,228	140,080	137,564	135,579	134,029
Calls for Service	141,562	122,123	105,231	166,927	226,838	219,360	263,276	220,090	202,705	**
Assigned Cases	8,689	6,703	6,467	7,256	8,171	7,013	7,197	6,673	6,468	**
Traffic Tickets Issued	1,864	1,834	1,794	3,611	4,322	3,458	3,889	4,428	4,092	3,319
Crime Statistics:										
Murders	1	8	4	3	9	13	2	2	9	4
Rapes	47	80	53	34	38	28	23	43	30	21
Assaults	1,779	1,982	1,885	1,226	1,932	2,018	1,724	1,816	828	736
Total Persons Crimes	1,827	2,070	1,942	1,263	1,979	2,059	1,749	1,861	867	761
Robberies	20	12	18	10	12	11	12	20	14	19
Burglary	352	318	642	459	798	975	934	1,272	1,001	1,256
Theft	1,914	1,822	1,734	1,410	2,118	2,441	1,998	1,916	1,740	1,845
Vehicle Theft	151	181	141	112	20	27	15	22	12	16
Arson	-	-	-	-	5	2	-	-	5	3
Total Property Crimes	2,437	2,333	2,535	1,991	2,953	3,456	2,959	3,230	2,772	3,139
Total	4,264	4,403	4,477	3,254	4,932	5,515	4,708	5,091	3,639	3,900
Estimated Value of Property Stolen	\$ 5,238,666	\$ 3,759,810	\$ 4,377,657	\$ 3,570,876	\$ 4,214,553	\$ 4,721,027	\$ 3,873,697	\$ 4,606,509	\$ 2,792,222	\$ 3,422,463
Estimated Value of Property Recovered	\$ 1,182,835	\$ 2,126,964	\$ 1,310,779	\$ 1,282,640	\$ 842,043	\$ 719,476	\$ 506,834	\$ 435,938	\$ 282,158	\$ 217,543
Crime Rate per 1,000 Residents	*	30.19	31.15	23.11	35.34	39.90	33.61	37.01	26.84	29.10

Notes: * Information not yet available

** Information not available due to new system software implemented; old system and files were lost in August 2016 Flood

*** Information not available due to new traffic tickets system software implemented

Sources: Livingston Parish Sheriff's Office

See Table 14 for Demographic Statistics

LIVINGSTON PARISH SHERIFF

CAPITAL ASSETS BY FUNCTION

LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Public Safety										
Financial Administration:										
Accounting	1	1	2	2	5	4	4	3	5	8
Civil	11	11	10	10	15	15	15	13	10	18
Property Tax	4	4	4	4	5	5	5	5	16	13
Purchasing	0	0	0	0	1	1	1	1	1	1
	16	16	16	16	26	25	25	22	32	40
Support Services:										
Administration	13	13	13	11	37	30	29	25	20	16
Building Maintenance	11	11	10	10	4	4	3	3	6	6
Communications - 911	10	10	11	11	16	16	16	16	30	21
Criminal Records	5	5	5	5	11	11	8	7	20	6
Human Resources	4	4	4	4	6	5	5	5	2	1
Information Systems	19	19	19	19	22	22	22	22	15	4
Public Affairs	2	2	2	2	3	3	3	3	4	1
Fleet Maintenance	2	2	4	4	5	8	8	5	6	7
	66	66	68	66	104	99	94	86	103	62
Law Enforcement Operations:										
Canine (K-9) / Criminal Patrol	15	16	14	12	29	32	32	27	19	24
Forensic Investigations	23	21	21	21	3	3	3	3	2	3
Criminal Investigations	18	18	18	14	101	105	99	97	72	129
Marine Patrol	39	36	36	36	24	24	23	16	18	16
Uniform Patrol	284	282	284	270	406	496	446	423	214	403
Narcotic Investigation	25	25	24	21	33	33	34	31	22	20
Law Enforcement Training	19	19	19	16	24	22	17	17	17	25
Firing Range - Training	26	22	22	18	54	57	47	40	30	54
Special Operations Unit	20	18	18	18	63	63	62	61	51	91
Traffic	17	17	17	16	31	37	32	29	37	54
Emergency Response/Logistical Equipment	23	22	21	20	22	22	22	21	8	5
	509	496	494	462	790	894	817	765	490	824
Corrections Division:										
Detention Center	68	68	68	63	70	67	62	59	39	61
Work Release Facility	1	1	1	1	1	1	1	-	-	-
	69	69	69	64	71	68	63	59	39	61

Source: Livingston Parish Sheriff's Office



OTHER GOVERNMENTAL REPORTING INFORMATION

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

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

To the Honorable Jason Ard
Livingston Parish Sheriff
Livingston, 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, each major fund, the budgetary comparison statement of the general fund, and the aggregate remaining fund information of the Livingston Parish Sheriff (the “Sheriff”) as of and for the year ended June 30, 2022, 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 15, 2022.

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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of 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 Sheriff'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 Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose; however, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

Hannis T. Bourgeois, LLP

Denham Springs, Louisiana
December 15, 2022

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

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

To the Honorable Jason Ard
Livingston Parish Sheriff
Livingston, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Livingston Parish Sheriff’s (the “Sheriff”) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Sheriff’s major federal programs for the year ended June 30, 2022 . The Sheriff’s major federal programs are identified in the summary of auditor’s results section of the accompanying Schedule of Findings and Questioned Costs.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the Sheriff’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Sheriff’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Sheriff’s compliance.

Opinion on Each Major Federal Program

In our opinion, the Livingston Parish Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Report on Internal Control Over Compliance

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

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

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose; however, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

Hannis T. Bourgeois, LLP

Denham Springs, Louisiana
December 15, 2022

LIVINGSTON PARISH SHERIFF

SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2022

A. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- Material weaknesses identified? _____ Yes x No
- Significant deficiencies identified? _____ Yes x No

Noncompliance material to financial statements noted? _____ Yes x No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? _____ Yes x No
- Significant deficiencies identified? _____ Yes x No

Type of auditor's report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? _____ Yes x No

Federal Grantor/Pass-Through Grantor/Program Name	Assistance Listing Number
United States Department of Homeland Security: <i>Passed Through Department of Homeland Security</i> Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036

- The threshold for distinguishing Type A and B programs was \$750,000 for major federal programs.
- The auditee did not qualify as a low-risk auditee for federal purposes.

LIVINGSTON PARISH SHERIFF

SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2022

B. Findings - Internal Control Over Financial Reporting

None

C. Findings - Compliance

None

LIVINGSTON PARISH SHERIFF

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2022

A. Findings - Internal Control Over Financial Reporting

None

B. Findings - Compliance

None

LIVINGSTON PARISH SHERIFF

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

JUNE 30, 2022

BATON ROUGE, LOUISIANA



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Independent Accountant's Report
on Applying Agreed-Upon Procedures

The Honorable Jason Ard
Livingston Parish Sheriff
Livingston, Louisiana

Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by Livingston Parish Sheriff (the Sheriff) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. The Sheriff's management is responsible for those C/C areas identified in the SAUPs.

The Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2021 through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated exceptions are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget. – **No exceptions.**
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes. – **No exceptions.**
 - c) ***Disbursements***, including processing, reviewing, and approving. – **No exceptions.**

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management’s actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation). – **No exceptions.**
- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules. – **No exceptions.**
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process. – **No exceptions.**
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases). – **No exceptions.**
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers. – **No exceptions.**
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity’s ethics policy. – **No exceptions.**
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements. – **No exceptions.**
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event. – **No exceptions.**
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting. – **No exceptions.**

Board or Finance Committee

- 2. These procedures are not applicable to entities managed by a single elected office such as the Livingston Parish Sheriff.

Bank Reconciliations

- 3. Obtain a listing of entity bank accounts for the fiscal period from management and management’s representation that the listing is complete. Ask management to identify the entity’s main operating account. Select the entity’s main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged); – **No exceptions.**

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and – **No exceptions.**
- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable. – **No exceptions.**

Collections (excluding electronic funds transfers)

- 4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management’s representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5). – **No exceptions.**
- 5. For each deposit site selected, obtain a listing of collection locations and management’s representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees responsible for cash collections do not share cash drawers/registers. – **No exceptions.**
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit. – **No exceptions.**
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit. – **No exceptions.**
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation. – **No exceptions.**
- 6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period. – **No exceptions.**
- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under “Bank Reconciliations” above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered. – **No exceptions.**
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip. – **No exceptions.**
 - c) Trace the deposit slip total to the actual deposit per the bank statement. – **No exceptions.**
 - d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer). – **No exceptions.**
 - e) Trace the actual deposit per the bank statement to the general ledger. – **No exceptions.**

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
– **No exceptions.**
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase. – **No exceptions.**
 - b) At least two employees are involved in processing and approving payments to vendors. – **No exceptions.**
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files. – **No exceptions.**
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments. – **No exceptions.**
10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
– **No exceptions.**
 - a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity. – **No exceptions.**
 - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable. – **No exceptions.**

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete. – **No exceptions.**
12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. – **No exceptions.**

- b) Observe that finance charges and late fees were not assessed on the selected statements. – **No exceptions.**
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny. – **No exceptions.**

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov). – **No exceptions.**
 - b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased. – **No exceptions.**
 - c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h). – **No exceptions.**
 - d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement. – **No exceptions.**

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and:
- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law. – **No exceptions.**
 - b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter). – **No exceptions.**
 - c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented). – **No exceptions.**

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract. – **No exceptions.**

Payroll and Personnel

16. Obtain a listing of employees and officials employed during the fiscal period and management’s representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files. – **No exceptions.**
17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.) – **No exceptions.**
 - b) Observe whether supervisors approved the attendance and leave of the selected employees or officials. – **No exceptions.**
 - c) Observe any leave accrued or taken during the pay period is reflected in the entity’s cumulative leave records. – **No exceptions.**
 - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file. – **No exceptions.**
18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management’s representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management’s termination payment calculations and the entity’s policy on termination payments. Agree the hours to the employee or officials’ cumulative leave records, agree the pay rates to the employee or officials’ authorized pay rates in the employee or officials’ personnel files, and agree the termination payment to entity policy. – **No exceptions.**
19. Obtain management’s representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers’ compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines. – **No exceptions.**

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain ethics documentation from management, and:
- a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period. – **No exceptions.**
 - b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity’s ethics policy during the fiscal period, as applicable. – **No exceptions.**

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued. – **No exceptions.**
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants). – **No exceptions.**

Fraud Notice

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

Note – There was only one misappropriation of public funds noted. On June 15, 2022, it was discovered that fraudulent checks were processed through the Sheriff's Inmate Fund bank account during the month of May 2022. This is a fiduciary fund of the Sheriff. Twenty-four fraudulent checks totaling \$50,782 were processed through the bank account. This was discovered when the monthly bank reconciliation was performed and they noticed it did not balance correctly. The bank was notified immediately and an investigation was immediately started by the Sheriff's office. Two suspects were identified and charged the same day. One was an inmate already in custody at the detention center and the other was an individual who at her home created the fraudulent checks. Within 48 hours of notification to the bank of the incident, the bank replaced the \$50,782 in funds which had been incorrectly disbursed. The bank is the "victim" in this case due to the types of instruments used. The fraudulent checks were plain and did not indicate the Sheriff's office anywhere on the face of the checks. The fraudulent checks were not in the format of a normal Sheriff's office check, were not signed by authorized check signer on the account, and the check numbers used were not in any sequence of Sheriff's office checks.

The Sheriff's office identified the fraud in a timely manner. The Sheriff's office immediately reported the fraudulent activity to the district attorney where the case was handed over for prosecution. Also, on June 20, 2022, the Sheriff's office reported the fraudulent activity to the legislative auditor as required by R.S. 24:513. The Sheriff's office plans to continue to monitor its internal controls to ensure the safeguarding of public funds.

24. Observe the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds. – **No exceptions.**

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported. – **We performed the procedure and discussed the results with management.**
- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months. – **We performed the procedure and discussed the results with management.**
- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor. – **We performed the procedure and discussed the results with management.**

Sexual Harassment

- 26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year. – **No exceptions.**
- 27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website). – **No exceptions.**
- 28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
 - a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

No exceptions.

We were engaged by the Sheriff to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Respectfully submitted,
Hannis T. Bourgeois, LLP

Denham Springs, Louisiana
December 15, 2022