

**WEST FELICIANA PARISH SHERIFF  
ST. FRANCISVILLE, LOUISIANA**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

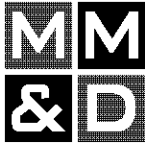
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ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

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**Major, Morrison & David**

*Certified Public Accountants*

QUALITY • INTEGRITY • DEPENDABILITY

**John L. Morrison III, CPA, CGMA, PC**

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**Van P. Major, CPA (1951-2005)**

## INDEPENDENT AUDITORS' REPORT

Honorable Brian L. Spillman  
West Feliciana Parish Sheriff  
P.O. Drawer 1844  
St. Francisville, Louisiana 70775

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Feliciana Parish Sheriff as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the West Feliciana Parish Sheriff, as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 9 and on pages 41 through 43, be presented to supplement the basic financial statements. Such information, including pension and other post-employment benefit information on pages 44 through 47, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The accompanying supplemental information schedules and other information as listed in the foregoing table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental information schedules and other information as listed in the foregoing table of contents 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 information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2020 on our consideration of the West Feliciana Parish 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 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 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 West Feliciana Parish Sheriff's internal control over financial reporting and compliance.



Major, Morrison & David  
New Roads, Louisiana  
October 30, 2020

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**WEST FELICIANA PARISH SHERIFF**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**

Within this section of the West Feliciana Parish Sheriff (the Sheriff) annual financial report, the Sheriff's management provides this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2020. The Sheriff's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

**FINANCIAL HIGHLIGHTS**

The Sheriff's assets exceeded its liabilities by \$1,855,845 (net position) for the fiscal year reported.

Total assets are comprised of the following:

1. Capital assets, net of related debt, of \$2,892,027 includes property and equipment, net of accumulated depreciation, and reduced for outstanding debt.
2. Unrestricted net position of \$(1,584,207) represents the portion available to maintain the Sheriff's continuing obligations to citizens and creditors. This negative amount decreased from the prior year's amount of \$(1,656,290).

The Sheriff's governmental funds reported total ending fund balance of \$6,949,651 this year. This compares to the prior year ending fund balance of \$6,135,260, showing an increase of \$814,391. General fund balance of \$6,439,066 shows a \$842,459 increase from the prior year.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$6,289,339 with \$112,287 assigned for budget stabilization, and \$37,440 non-spendable for prepaid expenses. Overall, the Sheriff's office continues to maintain a strong financial position. The financial highlights are explained in more detail in the "financial analysis" section of this document.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Sheriff also includes in this report additional information to supplement the basic financial statements.

**Government-wide Financial Statements**

The Sheriff's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Sheriff's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Position. This is the government-wide statement of position presenting information that includes all of the Sheriff's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Sheriff as a whole is improving or deteriorating. Evaluation of the overall health of the Sheriff's finances would extend to other nonfinancial factors such as diversification of the taxpayer base, in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities, which reports how the Sheriff's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the Sheriff's distinct activities or functions on revenues provided by the Sheriff's taxpayers.

**WEST FELICIANA PARISH SHERIFF**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**

The government-wide financial statements present governmental activities of the Sheriff that are principally supported by property taxes. The sole purpose of these governmental activities is public safety. The government-wide financial statements are presented on pages 11 and 12 of this report.

**Fund Financial Statements**

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Sheriff uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Sheriff's most significant funds rather than the Sheriff as a whole.

The Sheriff has two kinds of funds:

Governmental funds are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Sheriff's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives. The basic governmental fund financial statements are presented on pages 13-16 of this report.

Fiduciary funds are reported in the fund financial statements and report taxes collected for other taxing bodies, deposits held pending a court action and the individual prison inmate accounts. The Sheriff only reports agency funds. The basic agency fund financial statement is presented on page 17 of this report.

**Notes to the financial statements**

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 19 of this report.

**Other information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Sheriff's budget presentations, management's discussion and analysis, pension liability with the Sheriff's Pension & Relief Fund, and other post-employment benefits plan. Budgetary comparison statements are included as "required supplementary information" for the general and special revenue funds. These statements and schedules demonstrate compliance with the Sheriff's adopted and final revised budgets. Required supplementary information can be found on pages 41 to 47 of this report.

In addition, other supplemental information providing details on the individual agency funds, sheriff's certification on the tax collector account, and sheriff's schedule of compensation and benefits are presented on pages 49 to 53 of this report.



**WEST FELICIANA PARISH SHERIFF**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2020**

**FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE**

The Sheriff's net position at fiscal year-end is \$1,855,845. The following table provides a summary of the Sheriff's net position:

Summary of Net position

	<b>2019</b>		<b>2020</b>	
	Governmental Activities	%	Governmental Activities	%
	Total	Total	Total	Total
<b>Assets:</b>				
Current assets and other assets	\$ 6,788,338	71%	\$ 7,604,889	72%
Capital assets	2,837,174	29%	2,892,027	28%
Total Assets	<u>9,625,512</u>	<u>100%</u>	<u>10,496,916</u>	<u>100%</u>
Deferred outflows of resources	<u>2,317,679</u>	<u>100%</u>	<u>6,135,752</u>	<u>100%</u>
<b>Liabilities:</b>				
Current liabilities	653,077	7%	655,238	5%
Long-term liabilities	8,872,262	93%	13,641,391	95%
Total liabilities	<u>8,506,529</u>	<u>100%</u>	<u>14,296,629</u>	<u>100%</u>
Deferred inflows of resources	<u>663,335</u>	<u>100%</u>	<u>480,194</u>	<u>100%</u>
<b>Net position:</b>				
Investment in capital assets, net of debt	2,837,174	162%	2,892,027	156%
Restricted	573,632	33%	548,025	30%
Unrestricted	<u>(1,656,290)</u>	<u>(95)%</u>	<u>(1,584,207)</u>	<u>(86)%</u>
Total net position	<u>\$ 1,754,516</u>	<u>100%</u>	<u>\$ 1,855,845</u>	<u>100%</u>

The Sheriff continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 11.61 to 1.

The Sheriff reported positive balances in net position for the governmental activities. Net position for the sheriff increased overall by \$101,329 for governmental activities in the fiscal year ending June 30, 2020.

Note that the majority of the governmental activities' net position is tied up in capital assets. The Sheriff uses these capital assets to provide services to its citizens.

**WEST FELICIANA PARISH SHERIFF**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**

The following table provides a summary of the Sheriff's changes in net position:

Summary of Changes in Net position

	Governmental Activities 6/30/19	%	Governmental Activities 6/30/20	%
	Total	Total	Total	Total
Revenues:				
Program:				
Charges for services	\$ 2,144,479	26%	\$ 2,020,164	24%
Operating grants	461,946	6%	489,091	6%
Capital grants	51,909	1%	62,809	1%
General:				
Ad valorem taxes	5,056,806	62%	5,308,270	64%
Unrestricted state grants	279,616	3%	254,360	3%
Interest earnings	96,530	1%	93,974	1%
Miscellaneous	67,690	1%	76,074	1%
Total revenues	<u>8,158,976</u>	<u>100%</u>	<u>8,304,742</u>	<u>100%</u>
Program expenses:				
Public safety	7,261,688	99%	8,203,413	100%
Interest	2,172	1%	0	0%
Total expenses	<u>7,263,860</u>	<u>100%</u>	<u>8,203,413</u>	<u>100%</u>
Change in net position	895,116		101,329	
Beginning net position	<u>859,400</u>		<u>1,754,516</u>	
Ending net position	<u>\$ 1,754,516</u>		<u>\$ 1,855,845</u>	

**Governmental Revenues**

The Sheriff is heavily reliant on property taxes to support its operation. Property taxes provided 64% of the sheriff's total revenues. Program revenues, intergovernmental agreements, commissions, other sheriff's office revenues, and interest on deposits fund 36% of governmental operating expenses.

**Governmental Functional Expenses**

The total function of the Sheriff's office is public safety activities. Of the total public safety costs, depreciation on the capital assets and post-employment benefit expenses was \$331,749 and \$958,249, respectively or 15.7% of total costs.

**FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS**

**Governmental funds:**

As discussed, governmental funds are reported in the fund statements with short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$6,949,651. Of this year-end total, \$6,289,339 is unassigned indicating availability for continuing the sheriff's activities. Assigned fund balance includes \$112,287 for subsequent year budget

**WEST FELICIANA PARISH SHERIFF**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2020**

stabilization. Legally restricted fund balances include \$510,585 for grant restrictions, and non-spendable fund balance includes \$37,440 for prepaid expenses.

The total ending fund balances of governmental funds show an increase of \$814,391 and resulted mainly from increases in ad valorem taxes and local charges less increases in operating service expenses.

**Major Governmental Funds**

The General Fund is the Sheriff's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance increased by \$842,459 from the prior year. In fiscal year 2018 – 2019 the General Fund's fund balance increased approximately \$466,431. Overall revenues increased \$90,270, mainly from ad valorem taxes and local earnings. On the expense side, overall expenses increased \$136,387 mainly from operating services and personnel and related benefits expenses with other expenses remaining fairly stable. The special revenue Other Grants Fund and Homeland Security & Emergency Preparedness Fund are also considered major governmental funds due to importance, and consists of non-homeland security and homeland security grants awarded the sheriff's office from federal, state, and local sources.

The General Fund's ending fund balance was higher than the prior year due to management's goal to operate from a position of spending only what is generated, and operating within budgeted costs. The fund balance reflects an adequate reserve for unexpected occurrences, but close monitoring of expenditures will be maintained due to inflationary pressures.

**Budgetary Highlights**

**General Fund**

The General Fund's budget, which was amended once during the current year, was within the expected range of actual collected and expended amounts reported in fiscal 2020. Actual results were slightly better or on target than estimated in almost all revenue categories. Expenses came in under budget and within an acceptable range. Salaries and related benefits were budgeted higher compared to the prior year due to expected overtime increases for all employees along with small increases in health care expenditures. Other budgeted expenses fell within the estimated range although slightly lower than expected.

The original budget report expected an increase in tax revenues with stable or small decreases in most other revenue categories. Expenditures were estimated to increase in personnel & benefits with reductions in operating services. Other items having budget significance included:

- The cost of health insurance coverage for employees increased by \$47,326.
- Pension contribution rates remained the same at 12.25% from the prior year.
- Capital outlay included estimates for new vehicles and support equipment at decreased budgeted costs of \$319,973, which is close to amounts actually spent of \$323,264.
- Ad valorem taxes actually increased \$251,464 due to additional assessments, while feeding and keeping prisoners decreased \$18,765.
- General grant revenues were not budgeted within the general fund due to accounting for these revenues within the special revenue funds.
- Overall revenues and expenditures were within budget estimates.

**WEST FELICIANA PARISH SHERIFF**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2020**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

The Sheriff's investment in capital assets, net of accumulated depreciation as of June 30, 2020, was \$2,892,027. The overall increase was 1.9% for the Sheriff as a whole. See footnote number 7 for additional information about changes in capital assets during the fiscal year and balances at year end. The following table reflects a summary of capital asset activity.

	Governmental Activities	
	2019	2020
Depreciable assets (excluding land):		
Building, equipment & furniture	\$ 4,874,444	\$ 4,916,109
Vehicles	1,689,924	1,762,059
Total depreciated assets	6,564,368	6,678,168
Less accumulated depreciation	4,000,070	4,059,017
Book value – depreciable assets	\$ 2,564,298	\$ 2,619,151
Percentage depreciated	61%	61%

The major additions to capital assets include:

Six new vehicles	\$ 183,049
Fixtures, computers & police equipment	\$ 203,553

Long-term debt:

The Sheriff has no long-term debt outstanding at the end of the fiscal year.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Approximately 64% of the sheriff's revenues are derived from ad valorem taxes, with the Entergy River Bend Nuclear Plant providing 67% of the ad valorem taxes assessed in the parish. As the plant ages, assessment values and revenues will decline, estimated at a 4% reduction rate. Other revenues are expected to remain the same. Expenses in total are expected to remain stable with budgeted amounts to fund 4 new vehicles (yearly replacements) and other support equipment purchases. Group health costs and employer pension costs are expected to remain stable. Increases in work release costs are expected to be offset with increased revenue the sheriff will retain since taking full control of these operations. Other operating costs will be monitored for cost reductions where available. The budget will remain conservative to maintain operating within the revenues that are generated. Due to the COVID-19 pandemic, the United States has experienced volatile economic conditions and disruption of general business activities. It is unknown how this will affect the Sheriff's operations in the coming year at the time of this report.

**CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the Sheriff's finances, comply with finance-related laws and regulations, and demonstrate the Sheriff's commitment to public accountability. If you have questions about this report or would like to request additional information, contact Brian L. Spillman, West Feliciana Sheriff and Tax Collector, P. O. Box 1844, St. Francisville, LA, 70775.

**BASIC FINANCIAL STATEMENTS**

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**

**Statement of Net Position**

**6/30/2020**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,301,282
Investments	4,891,817
Accounts receivable	374,350
Prepaid assets	37,440
Capital assets:	
Land	272,876
Other capital assets, net of depreciation	<u>2,619,151</u>
Total Assets	<u>10,496,916</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Resources related to pensions	1,253,500
Resources related to other post-employment benefits	<u>4,882,252</u>
Total deferred outflows of resources	<u>6,135,752</u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	655,238
Non-current liabilities:	
Net pension liability	2,205,654
Other post-employment benefits	<u>11,435,737</u>
Total Liabilities	<u>14,296,629</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Resources related to pensions	<u>480,194</u>
Total deferred inflows of resources	<u>480,194</u>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	2,892,027
Restricted for:	
Prepaid expenses	37,440
Grant programs	510,585
Unrestricted (deficit)	<u>(1,584,207)</u>
Total net position	<u>\$ 1,855,845</u>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**

**Statement of Activities**

**6/30/2020**

<b>FUNCTIONS/PROGRAMS</b>	Expenses	<b>Program Revenues</b>			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government - Public Safety	\$ 8,203,413	\$ 2,020,164	\$ 489,091	\$ 62,809	\$ (5,631,349)
Interest on long term debt	-	-	-	-	-
<b>Total governmental activities</b>	<b>\$ 8,203,413</b>	<b>\$ 2,020,164</b>	<b>\$ 489,091</b>	<b>\$ 62,809</b>	<b>(5,631,349)</b>
General revenues:					
Ad valorem taxes					5,308,270
State revenue sharing					114,102
Video poker revenues					140,258
Gain (loss) on sale of equipment					7,435
Miscellaneous					68,639
Unrestricted investment earnings					93,974
<b>Total general revenues</b>					<b>5,732,678</b>
Change in net position					101,329
Net position - beginning of the year					1,754,516
Net position - end of the year					<b>\$ 1,855,845</b>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**

6/30/2020

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE- OTHER GRANTS FUND</b>	<b>SPECIAL REVENUE- HOMELAND SEC. &amp; EMERGENCY PREPAREDNESS FUND</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
Cash and cash equivalents	\$ 1,775,782	\$ 357,783	\$ 167,717	\$ 2,301,282
Investments	4,891,817	-	-	4,891,817
Receivables	317,276	15,715	41,359	374,350
Due from other funds	70,467	-	-	70,467
Prepaid assets	37,440	-	-	37,440
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 7,092,782</b>	<b>\$ 373,498</b>	<b>\$ 209,076</b>	<b>\$ 7,675,356</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>				
Liabilities:				
Accounts and salaries payable	\$ 333,769	\$ 1,400	\$ 122	\$ 335,291
Due to other funds	-	2,068	68,399	70,467
Compensated absences payable	319,947	-	-	319,947
<b>Total Liabilities</b>	<b>653,716</b>	<b>3,468</b>	<b>68,521</b>	<b>725,705</b>
Equity and Other Credits:				
Fund balances				
Nonspendable:				
Prepaid expenses	37,440	-	-	37,440
Restricted for:				
Homeland Sec. & Emergency Preparedness	-	-	140,555	140,555
Other Grants	-	370,030	-	370,030
Debt Service	-	-	-	-
Assigned for:				
Budget stabilization	112,287	-	-	112,287
Unassigned	6,289,339	-	-	6,289,339
<b>Total Equity and Other Credits</b>	<b>6,439,066</b>	<b>370,030</b>	<b>140,555</b>	<b>6,949,651</b>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 7,092,782</b>	<b>\$ 373,498</b>	<b>\$ 209,076</b>	<b>\$ 7,675,356</b>

The accompanying notes are an integral part of this statement.



**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana**

**Reconciliation of the Balance Sheet - Governmental Funds  
to the Statement of Net Position**

**6/30/2020**

Total fund balance - governmental funds	\$ 6,949,651
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Balance sheet - governmental funds.	2,892,027
Long-term liabilities, including certificates of indebtedness, are not due and payable in the current period and therefore are not reported in the governmental funds.	
Other postemployment benefits	(11,435,737)
Net pension liability	(2,205,654)
Deferred outflows of resources related to pensions do not require the use of current financial resources and are therefore not reported in the governmental funds.	1,253,500
Deferred inflows of resources related to pensions do not require the use of current financial resources and are therefore not reported in the governmental funds.	(480,194)
Deferred outflows of resources related to other post-employment benefits do not require the use of current financial resources and are therefore not reported in the governmental funds.	<u>4,882,252</u>
Total net position of governmental activities	<u>\$ 1,855,845</u>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**GOVERNMENTAL FUNDS**

**Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
6/30/2020**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE- OTHER GRANTS FUND</b>	<b>SPECIAL REVENUE- HOMELAND SEC. &amp; EMERGENCY PREPAREDNESS FUND</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
<b>REVENUES</b>				
Ad valorem taxes	\$ 5,308,270	\$ -	\$ -	\$ 5,308,270
Intergovernmental revenues:				
Federal grants	-	43,415	73,344	116,759
State grants:				
State revenue sharing	114,102	-	-	114,102
State supplemental pay	178,322	-	-	178,322
Miscellaneous	-	89,861	-	89,861
Local	583,955	-	40,000	623,955
Fees, charges, and commissions for services:				
Commissions on licenses, etc.	27,372	-	-	27,372
Civil and criminal fees	77,902	-	-	77,902
Court attendance	3,128	-	-	3,128
Feeding, transporting, and keeping prisoners	1,127,094	-	-	1,127,094
Other	8,250	-	-	8,250
Fines and forfeitures	-	-	-	-
Interest	93,938	-	36	93,974
Miscellaneous	304,324	23,742	2,730	330,796
Total revenues	<u>7,826,657</u>	<u>157,018</u>	<u>116,110</u>	<u>8,099,785</u>
<b>EXPENDITURES</b>				
Public safety:				
Personal services and related benefits	5,046,364	44,719	103,025	5,194,108
Operating services	1,480,028	55,488	17,716	1,553,232
Material and supplies	90,400	14,835	1,307	106,542
Travel and other charges	25,761	768	-	26,529
Capital outlay	323,264	-	63,338	386,602
Debt service	-	-	-	-
Miscellaneous	25,816	-	-	25,816
Total expenditures	<u>6,991,633</u>	<u>115,810</u>	<u>185,386</u>	<u>7,292,829</u>
<b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 835,024</b>	<b>\$ 41,208</b>	<b>\$ (69,276)</b>	<b>\$ 806,956</b>
<b>OTHER FINANCING SOURCES(Uses)</b>				
Sale of equipment	7,435	-	-	7,435
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources(uses)	<u>7,435</u>	<u>-</u>	<u>-</u>	<u>7,435</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>842,459</b>	<b>41,208</b>	<b>(69,276)</b>	<b>814,391</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>5,596,607</b>	<b>328,822</b>	<b>209,831</b>	<b>6,135,260</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 6,439,066</b>	<b>\$ 370,030</b>	<b>\$ 140,555</b>	<b>\$ 6,949,651</b>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana**

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

**6/30/2020**

Net change in fund balances - total governmental funds \$ 814,391

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount which capital outlays exceeded depreciation in the current period:

Capital outlays	386,602
Depreciation expense	(331,749)

Governmental funds report the proceeds from the sale of capital assets as revenues. However, in the statement of activities only gains or losses are reported:

Gain (loss) on the disposal of capital assets	7,435
Proceeds from sale of capital assets	(7,435)

Governmental funds report current year post-employment benefits paid as expenditures. However, in the statement of activities it is an actuarially calculated expense. This represents the difference between post-employment benefits paid and the actuarially calculated expense. (783,288)

Governmental funds report current year pension contributions as expenditures. However, in the statement of activities it is an actuarially calculated expense. This represents the difference between pension contributions and actuarially calculated expense. (182,149)

The sheriff's proportionate share of non-employer contributions to the pension plan do not provide current financial resources and are not reported as revenue in the governmental funds. 197,522

Change in net position of governmental activities \$ 101,329

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**

**STATEMENT OF FIDUCIARY NET POSITION**  
**6/30/2020**

	<b>AGENCY FUNDS</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 194,483
Due from other governmental units	<u>50</u>
TOTAL ASSETS	<u>\$ 194,533</u>
<b>LIABILITIES</b>	
Due to taxing bodies and others	<u>\$ 194,533</u>
TOTAL LIABILITIES	<u>\$ 194,533</u>

The accompanying notes are an integral part of this statement.

**NOTES TO THE FINANCIAL STATEMENTS**

**WEST FELICIANA PARISH SHERIFF  
ST. FRANCISVILLE, LOUISIANA  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

**INTRODUCTION**

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

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

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

**1. SUMMARY OF SIGNIFICANT POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the West Feliciana 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. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements- and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999.

**B. REPORTING ENTITY**

The sheriff is an independently elected official. The West Feliciana Parish Government does maintain and operate the parish courthouse and annex in which the sheriff's office is located. However, because the parish government does not provide significant assistance to the sheriff, which makes the sheriff fiscally independent of the parish government, the sheriff was determined not to be a component unit of the West Feliciana Parish Government, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

The sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Funds of the sheriff are classified into two categories: governmental and fiduciary. Each category, in turn is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

**Governmental Funds**

Governmental funds account for all or most of the sheriff's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources, which may be used to finance future period programs or operations of the sheriff. The following are the sheriff's governmental funds:

*General Fund* -The General Fund, as provided by Louisiana Revised Statute 13:1422, is the principal fund of the sheriff's office and accounts for all financial resources, except those required to be accounted for in other funds. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

*Special Revenue Funds*- accounts for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted for specified purposes.

**Fiduciary Funds**

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the sheriff are agency funds. The agency funds account for assets held by the sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

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

The Statement of Net Position and the Statement of Activities display information about the sheriff as a whole. These statements include all the financial activities of the sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

**Program Revenues** – Program revenues included in the Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

**Fund Financial Statements (FFS)**

The amounts reflected in the General Fund and other funds of the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the sheriff's operations.

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

**Revenues**

Federal and state entitlements (which include state supplemental pay for deputies and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants are recorded when the expenditures have been incurred.

Local intergovernmental reimbursements are recognized monthly when available and measurable.

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Interest earnings on time deposits are recorded when earned. Interest on checking and money market accounts is recorded monthly when the interest is available.

Feeding, transporting, and maintenance of prisoners' revenue are recorded monthly for services rendered during the month. Substantially all other revenues are recorded when received.

**Expenditures**

Salaries are recorded as expenditures when earned.

Purchases of various operating supplies are recorded as expenditures in the accounting period in which they are purchased.

Compensated absences are recognized as benefits are earned. Substantially all other expenditures are recognized when the related fund liability has been incurred.

**Other Financing Sources (Uses)**

Transfers between funds, which are not expected to be repaid, sale of equipment, and proceeds from the sale of certificates of indebtedness are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.



**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

**Deferred Revenues**

Deferred revenues arise when resources are received by the sheriff before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

**E. BUDGETS**

The proposed budget for the general fund and special revenue funds, which are prepared on the modified accrual basis of accounting, for fiscal year June 30, 2020 was made available for public inspection on June 14, 2019. A notice concerning the public hearing was published in the official journal on June 13, 2019. The public hearing was held at the West Feliciana Parish Sheriff's office on June 24, 2019 for comments from taxpayers at which time it was legally adopted. The budget is legally adopted and amended, as necessary, by the sheriff.

All expenditure appropriations lapse at year-end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. ENCUMBRANCES**

The Office of the West Feliciana Parish Sheriff does not employ encumbrance accounting.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

**H. INVESTMENTS**

Investments are limited by R.S. 33:2955 and the sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. All external pool deposits are considered investments.

GASB Statement No. 31 requires the sheriff to report investments at fair value in the balance sheet, except as follows:

1. Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, should be reported using a cost-based measure, provided that the fair value of those contracts is not significantly affected by the impairment of the credit standing of the issuer or other factors.
2. The sheriff may report at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short-term, highly liquid investment contracts that include U.S. Treasury obligations. Interest-earning investment contracts that include time

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

In accordance with GASB Statement No. 31, the sheriff reports investments at amortized cost, money market investments and participating interest-bearing investment contracts that have a remaining maturity at time of purchase of one year or less, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations.

**I. PREPAID ITEMS**

The Sheriff records prepaid assets for any significant expenditure that can be allocable to future periods in both the government-wide and fund financial statements.

**J. CAPITAL ASSETS**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$500 or more for capitalizing capital assets. All fixed assets are valued at historical cost.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	40 years
Vehicles	5 years
Office furniture & equipment	5 – 20 years
Law enforcement weapons & equipment	5 – 10 years

**K. BAD DEBTS**

The sheriff uses the allowance method whereby uncollectible amounts are recognized as bad debts through the use of an allowance account or charged off at the time information becomes available which indicates the particular receivable is not collectible. No charge offs have occurred in the current or previous years of the Sheriff's operations.

**L. COMPENSATED ABSENCES**

The sheriff's office has the following policy relating to vacation, K-time, and personal leave:

Vacation

One week vacation after one year of service; two weeks after three years of service; three weeks after eight years of service; four weeks after twelve years of service; five weeks after eighteen years of service; six weeks after thirty or more years of service.

Accumulation of 5 days is allowed to be carried over from date of hire to following year's date of hire and will be paid upon retirement, resignation, or termination.

K-time

Compensatory time may be awarded to employees in lieu of cash payments and is work performed in connection with an emergency declared by the sheriff. K-time may accrue up to a maximum of 240 hours and is paid upon termination.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

Annual/Major Medical

All full time employees earn 80 hours of annual leave per fiscal year to be used at their discretion upon approval of their immediate supervisor. Any unused annual leave during the year is converted to major medical leave (for use of illness). All employees who are vested with ten or more years of employment at the time of voluntary or involuntary termination will be paid twenty five percent of current major medical balance up to a max of 800 hours.

The sheriff's recognition and measurement criteria for compensated absences follows GASB Statement No. 16 which 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:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. 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.

**M. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

The Sheriff follows GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position". This statement provides guidance for reporting deferred outflows, deferred inflows and net position in a statement of financial position and related disclosures and applies to transactions that result in the consumption or acquisition of net assets in one period that are applicable to future periods. The sheriff's deferred outflows/inflows of resources consist of resources related to pensions (see Note 9) and other post-employment retirement benefits (see Note 11).

**N. PENSIONS**

Financial reporting information pertaining to the Sheriff's participation in the Sheriff's Pension and Relief Fund (SPRF) is prepared in accordance with GASB Statement No. 68, "Accounting and Financial Reporting for Pensions", as amended by GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date", which have been adopted by the Sheriff for the fiscal year ended June 30, 2015.

The fiduciary net position, as well as additions to and deductions from the fiduciary net position, of SPRF have been determined on the same basis as they are reported by SPRF. The financial statements were prepared using the accrual basis of accounting, member and employer contributions are recognized when due, pursuant to formal commitments and statutory requirements. Benefits and refunds of employee contributions are recognized when due and payable in accordance with the statutes governing SPRF. Expenses are recognized when the liability is incurred, regardless of when payment is made. Investments are reported at fair value on a trade date basis. The fiduciary net position is reflected in the measurement of the sheriff's proportionate share of the plan's net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense. See note 9 for additional information.

**O. OTHER POSTEMPLOYMENT BENEFITS**

The sheriff follows GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions", which requires the accrual of other postemployment benefits for retired employees. The sheriff has recorded a liability for other postemployment benefits (see Note 11). In the government-wide financial statements, the other postemployment benefits liability is recorded as an expense and non-current liability and allocated on a functional basis. In the fund financial statements, other postemployment benefit expenditures are recognized in the amount contributed to the plan or expected to be liquidated with expendable available financial resources. Expendable available financial resources generally refer to other postemployment benefit payments due and payable as of the end of the year.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

**P. RESTRICTED NET POSITION**

For government-wide statement of net position, net position is reported as restricted when constraints placed on net position use are either:

- 1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
- 2) imposed by law through constitutional provisions or enabling legislation.

**Q. FUND EQUITY**

The sheriff has adopted GASB Statement No. 54 “Fund Balance Reporting and Governmental Fund Type Definitions.” This statement establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types. The following describes the different classifications available for fund balances of governmental funds:

*Nonspendable* – amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

*Restricted* – amounts for which constraints have been externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or amounts that are imposed by law through constitutional provisions or enabling legislation.

*Committed* – amounts that can be used only for specific purposes determined by formal action of the sheriff, who is the highest level of decision-making authority for the West Feliciana Parish Sheriff’s Office. Commitments cannot be used for any other purpose unless the same action that established them decides to modify or remove them.

*Assigned* – amounts that do not meet the criteria to be classified as either restricted or committed but are intended to be used for specific purposes. Amounts can only be assigned by the sheriff.

*Unassigned* – the residual fund balance in the general fund.

When fund balance resources are available for a specific purpose, the sheriff considers the most restrictive funds to be used first. However, the sheriff reserves the right to spend unassigned resources first and to defer the use of more restrictive funds.

**R. USE OF ESTIMATES**

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

**2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

The following funds had actual expenditures over budgeted appropriations for the year ended June 30, 2020:

<u>Fund</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Homeland Security	\$ 167,140	\$ 185,202	\$ 185,386	\$ 184
Other Grants	\$ 96,150	\$ 113,833	\$ 115,810	\$ 1,977

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

**3. LEVIED TAXES**

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Property Tax	8.43	8.43	Indefinite
Property Tax	5.77	5.77	December 31, 2025

The following are the principal taxpayers for the parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed</u>	<u>Ad Valorem Tax Revenue for Sheriff</u>
Entergy	Utility	\$ 267,491,030	67.21%	\$ 3,798,373
KPAQ Industries	Pulp & Paper	23,013,501	5.78%	326,792
Texas Eastern	Pipelines	8,428,730	2.12%	119,688
Dixie Electric	Utility	3,270,750	0.82%	46,445
Bank of St. Francisville	Banking	1,493,253	0.37%	21,204
Red Stick Armature	Fabrication	953,114	0.24%	13,534
		<u>\$ 304,650,378</u>	<u>76.54%</u>	<u>\$ 4,326,036</u>

**4. DEPOSITS AND INVESTMENTS**

**A. Cash and Cash Equivalents**

Cash and Cash equivalents include bank accounts and short-term investments. See Note 1(G) for additional cash disclosure note information.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure the Sheriff's deposits may not be returned. Deposits are exposed to custodial credit risk if they are either (a) uninsured and uncollateralized, or (b) uninsured and collateralized with securities held by the pledging financial institution or its trust department/agent but not in the name of the Sheriff. The Sheriff's cash and investment policy, as well as state law, require that deposits be fully secured by federal deposit insurance or the pledge of securities owned by the bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the bank. The following chart represents bank balances for the sheriff as of June 30, 2020. Deposits are listed in terms of whether they are exposed to custodial credit risk.

**Bank Balances**

	<u>Uninsured &amp; Uncollateralized</u>	<u>Uninsured &amp; collateralized With securities held by Pledging Institution or it's Trust Department/Agent but Not in the Entity's name</u>	<u>Total Bank Balances – All Deposits</u>	<u>Total Carrying Value – All Deposits</u>
Cash & Cash Equivalents	\$	\$ -	\$ 2,573,139	\$ 2,495,765

Total bank balances and total carrying amount of deposits includes cash in the agency funds at year-end of \$194,483.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

**B. Investments**

Investments are stated at fair value. See also Note 1 (H) for additional investment disclosure information.

Credit Risk - Investments

Investments permitted by state statute include obligations issued, insured or guaranteed by the U.S. government including certificates or other ownership interest in such obligations and/or investments in registered mutual or trust funds consisting solely of U.S. government securities. The Sheriff's investment program is limited to purchases of bank certificate of deposits, U.S. treasury and government agency obligations as well as investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a nonprofit corporation formed by an initiative of the State Treasurer, and organized under the laws of the State of Louisiana, which operates a 2a-7 like local government investment pool. LAMP is rated AAAM by Standard & Poor's.

Custodial Credit Risk - Investments

Custodial credit risk for investments is the risk that in the event of the failure of the counterparty to a transaction, the Sheriff will not be able to recover the value of the investment. Investments are exposed to custodial risk if the securities are (a) uninsured and unregistered and held by the counterparty or (b) uninsured, unregistered and held by the counterparty's trust department or agent but not in the name of the Sheriff. The following chart presents the investment position of the Sheriff as of June 30, 2020. The various types of investments are listed and presented by whether they are exposed to custodial credit risk.

**Investments**

	Uninsured, Unregistered, And Held by the Counterparty	Uninsured, Unregistered & Held by the Counterparty's Trust Department or Agent But not in the Entity's Name	All Investments – Reported Amount	All Investments – Fair Value
Certif. of Deposits	\$ -	\$ -	\$ 1,529,669	\$ 1,529,669
Investments Not Categorized: LAMP	-	-	3,362,148	3,362,148
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,891,817</u>	<u>\$ 4,891,817</u>

Interest Rate Risk - Investments

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The Sheriff's investment policy with regards to interest rate risk is to match cash flow requirements with cash flows from investments. This matching allows for securities to be held to maturity thereby avoiding realizing losses due to liquidation of securities prior to maturity, especially in a rising interest rate environment. Investing in longer term maturities that contain a "step up" in coupon interest rates will also contribute to the reduction of interest rate risk. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments is 100 as of June 30, 2020. Investments classified by maturity dates at June 30, 2020 are summarized below:

<u>Investment</u>	<u>Fair Value</u>	<u>0-1 Years Before Maturity</u>	<u>1-5 Years Before Maturity</u>	<u>6+ Years Before Maturity</u>
Certificates of Deposit	\$ 1,529,669	\$ -	\$ 1,529,669	\$ -
LAMP	3,362,148	3,362,148	-	-
Total	<u>\$ 4,891,817</u>	<u>\$ 3,362,148</u>	<u>\$ 1,529,669</u>	<u>\$ -</u>

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Fair Value Measurements

The Sheriff adopted GASB Statement No. 72, *Fair Value Measurement and Application*, during the fiscal year ending June 30, 2016. This statement establishes a hierarchy of inputs to valuation techniques used to measure fair value. The sheriff measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles using a market approach technique. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities in active markets that the entity has the ability to access
- Level 2: Inputs (other than quoted prices included within level 1) that are observable of the asset or liability, either directly or indirectly
- Level 3: Unobservable inputs significant to the fair value measurement

At June 30, 2020, the sheriff had the following recurring fair value measurements:

Investments by fair value level	6/30/2020	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Debt Securities:				
None	-			
Not Categorized by fair value level:				
Non-negotiable Certificates of Deposits	\$ 1,529,669			
LAMP (2a-7 investment pool)	<u>3,362,148</u>			
Total Investments	<u>\$ 4,891,817</u>			

**5. RECEIVABLES**

The following is a summary of receivables at June 30, 2020:

	General Fund	Special Revenue Funds	Total
Intergovernmental:			
Federal	\$ 3,401	\$ 7,908	\$ 11,309
State	150,494	29,166	179,660
Local	153,656	20,000	173,656
Accounts	<u>9,725</u>	<u>-</u>	<u>9,725</u>
Total Receivables	<u>\$ 317,276</u>	<u>\$ 57,074</u>	<u>\$ 374,350</u>

**6. INTERFUND RECEIVABLES/PAYABLES**

Individual balances due from/to other funds in the fund financial statements at June 30, 2020 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ 70,467	\$ -
Special Revenue Funds	<u>-</u>	<u>70,467</u>
Total	<u>\$ 70,467</u>	<u>\$ 70,467</u>

The purpose of these due from/to other funds is for reimbursement of funds advanced for expenditure driven grants.

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**7. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2020 are as follows:

	Furniture & Fixtures	Vehicles	Weapons & Equipment	Land & Buildings	Totals
Cost of capital assets, June 30, 2019	\$ 175,192	\$ 1,689,924	\$ 2,154,328	\$ 2,817,800	\$ 6,837,244
Additions	34,030	245,351	107,221	-	386,602
Deletions	3,358	173,216	96,228	-	272,802
Cost of capital assets, June 30, 2020	<u>205,864</u>	<u>1,762,059</u>	<u>2,165,321</u>	<u>2,817,800</u>	<u>6,951,044</u>
Accumulated depreciation, June 30, 2019	162,958	1,242,460	1,836,077	758,575	4,000,070
Additions	4,925	164,793	92,684	69,347	331,749
Deletions	3,358	173,216	96,228	-	272,802
Accumulated depreciation, June 30, 2020	<u>164,525</u>	<u>1,234,037</u>	<u>1,832,533</u>	<u>827,922</u>	<u>4,059,017</u>
Capital assets net of accumulated depreciation, at June 30, 2020	<u>\$ 41,339</u>	<u>\$ 528,022</u>	<u>\$ 332,788</u>	<u>\$ 1,989,878</u>	<u>\$ 2,892,027</u>

Depreciation expense of \$331,749 for the year ended June 30, 2020 was charged to the general governmental activities.

**8. ACCOUNTS AND SALARIES PAYABLE**

The payables of \$655,238 at June 30, 2020 are as follows:

	General Fund	Special Revenue Funds	Totals
Accounts payable	\$ 187,214	\$ 1,522	\$ 188,736
Salaries & W/H payable	146,555	-	146,555
Compensated absences	319,947	-	319,947
Total	<u>\$ 653,716</u>	<u>\$ 1,522</u>	<u>\$ 655,238</u>

**9. PENSION PLAN**

*Plan Description.* Substantially all full-time employees of the West Feliciana Parish Sheriff's office are members of the Louisiana Sheriffs Pension and Relief Fund (SPRF), a cost-sharing, multiple-employer defined benefit pension plan administered by SPRF, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The SPRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the SPRF, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802 or by calling (225) 219-0500.

*Funding Policy.* Plan members are required by state statute to contribute 10.25 percent of their annual covered salary and the West Feliciana Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.25 percent 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, which are recognized as employer contributions and considered support from non-employer contributing entities. The contribution requirements of plan members



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and the West Feliciana Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Feliciana Parish Sheriff's contributions to the System for the years ending June 30, 2020, 2019, and 2018, were \$411,172, \$399,308, and \$387,158, respectively, equal to the required contributions for each year.

*Benefits Provided:* The following is a description of the plan and its benefits and is provided for general purposes only. Participants should refer to the appropriate statutes for more complete information.

Retirement Benefits: For members who become eligible for membership on or before December 31, 2011: Members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to three and one-third percent of the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. 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. For members whose first employment making them eligible for membership in the system began on or after January 1, 2012: Members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service the accrual rate is three and one-third percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty. For a member whose first employment making him eligible for membership in the system began on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest thirty-six consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the thirty-six month period shall not exceed 125% of the preceding twelve-month period. For a member whose first employment making him eligible for membership in the system began after June 30, 2006 and before July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 125% of the preceding twelve-month period. For a member whose first employment making him eligible for membership in the system began after July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 115% of the preceding twelve-month period.

Deferred Benefits: The Fund does not 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.

Back Deferred Retirement Option Plan (Back-DROP): 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.

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Disability Benefits: A member is eligible to receive disability benefits if he has at least ten 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 1) a sum equal to the greatest of 45% of final average compensation or the member's accrued retirement benefit at the time of termination of employment due to disability, or 2) 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: 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 eighteen 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 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-two, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

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

Contributions: According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2019, the actual employer contribution rate was 12.25% with an additional 0% allocated from the Funding Deposit Account. For the year ended June 30, 2019, the actuarially determined employer contribution rate was 9.33%. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. The amount of non-employer contributions recognized as revenue in the government-wide governmental activities statement of activities was \$197,522 and excluded from pension expense for the year ended June 30, 2020.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2020, the sheriff reported a liability of \$2,205,654 for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The sheriff's proportion of the net pension liability was based on a projection of the sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating sheriffs, actuarially determined. At June 30, 2019, the sheriff's proportion was 0.466289%, which was an increase of 0.025108% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the sheriff recognized pension expense of \$593,321. At June 30, 2020, the sheriff recognized deferred outflows of resources and deferred inflows of resources related to pensions from the following:

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	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 422,559
Changes of assumptions	674,079	-
Net difference between projected and actual earnings on pension plan investments	79,371	-
Changes in proportion and differences between sheriff contributions and proportionate share of contributions	88,878	57,635
Sheriff contributions subsequent to the measurement date	<u>411,172</u>	<u>-</u>
Total	<u>\$ 1,253,500</u>	<u>\$ 480,194</u>

The \$411,172 reported as deferred outflows of resources relating to pensions resulting from the sheriff contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2021	\$ 119,473
2022	(64,055)
2023	102,812
2024	145,022
2025	58,882
Thereafter	<u>0</u>
Total	<u>\$ 362,134</u>

*Actuarial assumptions.* The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method:	Entry Age Normal Method
Investment Rate of Return:	7.10%, net of investment expense
Projected Salary increases:	5.5% (2.50% inflation, 3.00% merit)
Mortality Rates:	RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Table for active members, healthy annuitants, & beneficiaries RP-2000 Disabled Lives Mortality Table for disabled annuitants
Expected Remaining Service lives:	6 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 of potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

*Mortality Rate:* The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2009 through June 30, 2014. 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

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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, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Expected Rate of Return</u>		
	<u>Target Asset Allocation</u>	<u>Real Return Arithmetic Basis</u>	<u>Long-term Expected Portfolio Real Rate of Return</u>
Equity Securities	62%	7.1%	4.4%
Bonds	23	3.0	0.7
Alternative Investments	<u>15</u>	4.6	<u>0.6</u>
Totals	100%		5.7%
Inflation			<u>2.4%</u>
Expected Arithmetic Nominal Return			<u>8.1%</u>

*Discount Rate.* The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that conditions 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 the Public Retirement Systems' Actuarial Committee 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.

*Sensitivity to Changes in Discount Rate.* The following presents the sheriff's proportionate share of the net pension liability calculated using the discount rate of 7.10%, as well as what the sheriff's net pension liability 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, 2019:

	1% Decrease	Discount Rate	1% Increase
	<u>6.10%</u>	<u>7.10%</u>	<u>8.10%</u>
Sheriff's proportionate share of the net pension liability	\$4,612,359	\$2,205,654	180,192

**10. DEFERRED COMPENSATION PLAN**

Employees of the Sheriff may participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. The sheriff's office has agreed to contribute a matching amount on a dollar for dollar basis of the employee's deferral up to a maximum of 4% of gross wages. Contributions made by the Sheriff's office for the year ending June 30, 2020, 2019, and 2018, were \$41,789, \$30,818, and \$19,122 respectively. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

**11. POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

**General Information about the OPEB Plan**

*Plan Description* - The West Feliciana Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The West Feliciana Parish Sheriff's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in GASB Codification Section P52, *Postemployment Benefits Other Than Pensions-Reporting for Benefits Not Provided Through Trusts That Meet Specified Criteria-Defined Benefit*.

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*Benefits Provided* – Medical/dental and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: attainment of 30 years of service at any age, or age 55 and 12 years of service if earlier; or, for employees hired after January 1, 2012, the earliest age of 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

*Employees covered by benefit terms* – At June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	16
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>67</u>
	<u>83</u>

**Total OPEB Liability**

The Sheriff's total OPEB liability of \$11,435,737 was measured as of June 30, 2020, and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount rate	2.21% (3.50% PY), net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Flat 5.5% annually, until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2020, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2020.

**Changes in the Total OPEB Liability**

Balance at June 30, 2019	\$ 7,180,488
Changes for the year:	
Service cost	148,297
Interest	253,912
Differences between expected and actual experience	1,146,283
Changes in assumptions	2,881,718
Benefit payments and net transfers	<u>(174,961)</u>
Net changes	<u>4,255,249</u>
Balance at June 30, 2020	<u>\$ 11,435,737</u>

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the

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Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.21%) or one percentage point higher (3.21%) than the current discount rate:

	1.0% Decrease (1.21%)	Current Discount (2.21%)	1.0% Increase (3.21%)
Total OPEB Liability	\$13,828,002	\$ 11,435,737	\$ 9,583,188

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

	1.0% Decrease (4.5%)	Current Trend Rate (5.5%)	1.0% Increase (6.5%)
Total OPEB Liability	\$ 9,844,062	\$ 11,435,737	\$ 13,465,360

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

For the year ended June 30, 2020, the Sheriff recognized OPEB expense of \$958,249. At June 30, 2020, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,221,132	\$ -
Changes in assumptions	\$ 2,661,120	\$ -
Total	\$ 4,882,252	\$ -

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

Years ending June 30:	
2021	556,040
2022	556,040
2023	556,040
2024	556,040
2025	556,040
Thereafter	2,102,052

**12. COMPENSATED ABSENCES**

At June 30, 2020, employees of the sheriff have accumulated and vested \$319,947 of employee leave benefits, which was computed in accordance with GASB Codification C60. This entire amount is recorded as an obligation of the General Fund.

**13. CHANGES IN AGENCY FUND BALANCES**

See supplemental information Schedule of Changes in Balances Due to Taxing Bodies and Others.

**14. LEASES**

The sheriff has operating leases of the following nature:

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Floor mats	@ \$93.62 per month.
Lease of copier at substation	@ \$125.77 per month
Lease of copier at Detention annex	@ \$125.77 per month
Lease of copier at jail	@ \$125.77 per month
Lease of postage meter	@ \$141.75 per quarter

All operating lease agreements are cancellable upon 30 days advance notice by either party. Rental expenditures of \$6,218 for the year ended June 30, 2020 were paid from the general fund.

**15. LITIGATION, CLAIMS, AND RISK MANAGEMENT**

At June 30, 2020, the sheriff is involved in four lawsuits and no unasserted claims. In the opinion of the sheriff's legal counsel, the ultimate resolution of these claims would not materially affect the financial statements. However, the ultimate outcome of these matters cannot presently be determined and no provision for any liability that may result from such claims has been made in the financial statements. The cost of litigation and claims incurred during the current year was \$0. The sheriff manages its risk from losses by purchasing commercial insurance coverage. Of the above lawsuits, legal counsel indicates all are covered by the sheriff's insurance policies with no decrease in coverage amounts from the prior year.

**16. EXPENDITURES OF THE SHERIFF'S OFFICE  
PAID BY THE PARISH GOVERNMENT**

Certain operating expenditures of the sheriff's office are paid by the parish government and are not included in the accompanying financial statements. These expenditures are summarized as follows:

Description
1. Maintenance of jail
2. Various utilities

**17. ON-BEHALF PAYMENTS**

A portion of the salaries of the sheriff's deputies are paid through a supplement from the state. These payments provide the deputies of the sheriff's office with an additional \$500 per month, which is added to their base salary. For the year ended June 30, 2020, \$178,322 was received from the state and is included in revenues under state supplemental pay and in expenses under personal services and related benefits on the combined statement of revenue, expenditures, and changes in fund balance.

**18. EX-OFFICIO TAX COLLECTOR**

The amount of cash on hand at fiscal year end was \$33,847. The unsettled balance of the tax collector fund at June 30, 2020 consisted of collection of current and prior year taxes not settled by the end of the current fiscal year.

The tax collector has collected and disbursed the following taxes and fees for the year ended June 30, 2020, by taxing body as follows:

AD VALOREM TAXES			TAX ORDER	TOTAL			AMOUNT
TAXING AREA\TAX DESCRIPTION	MILLAGE	AMOUNT ASSESSED	CHANGES & WAIVERS	TAXES COLLECTIBLE	TAXES COLLECTED	NOT COLLECTED	
WEST FELICIANA PARISH:							
Parish General Fund	3.57	\$1,396,507.91	\$(45,711.99)	\$1,350,795.92	\$1,350,795.92	\$	-
Parish Improvement Fund	8.89	3,477,566.24	(113,831.48)	3,363,734.76	3,363,734.76		-
Parish General Obligation Bonds	5.80	2,268,715.12	(74,265.78)	2,194,449.34	2,194,449.34		-
Parish Communications District	2.00	782,353.04	(25,608.86)	756,744.18	756,744.18		-

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

Parish Hospital District	.50	195,592.51	(6,402.25)	189,190.26	189,190.26	-
Parish Health Unit	1.00	391,179.57	(12,804.45)	378,375.12	378,375.12	-
Parish Fire Protection District	6.00	2,209,312.07	(76,113.33)	2,133,198.74	2,133,198.74	-
Parish Library - Bonds	.47	183,860.97	(6,018.13)	177,842.84	177,842.84	-
Parish Library	1.50	586,769.00	(19,206.65)	567,562.35	567,562.35	-
Parish Assessor's Salary & Expense Fund	2.25	880,163.83	(28,810.31)	851,353.52	851,353.52	-
Parish Law Enforcement	8.43	3,297,624.98	(107,941.45)	3,189,683.53	3,189,683.53	-
Special Parish Law Enforcement	5.77	2,257,095.88	(73,881.69)	2,183,214.19	2,183,214.19	-
<b>Total for the Parish</b>	<b>46.18</b>	<b>17,926,741.12</b>	<b>(590,596.37)</b>	<b>17,336,144.75</b>	<b>17,336,144.75</b>	<b>-</b>
<b>W. F. PARISH SCHOOL DISTRICT:</b>						
General Fund (School Board)	3.75	1,466,930.06	(48,016.83)	1,418,913.23	1,418,913.23	-
Property Tax (School Board)	14.75	5,769,869.22	(188,865.67)	5,581,003.55	5,581,003.55	-
School Constitutional	4.46	1,744,649.34	(57,107.81)	1,687,541.53	1,687,541.53	-
Consolidated School District 1	11.00	4,302,943.61	(140,848.90)	4,162,094.71	4,162,094.71	-
<b>Total for WF Parish School District</b>	<b>33.96</b>	<b>13,284,392.23</b>	<b>(434,839.21)</b>	<b>12,849,553.02</b>	<b>12,849,553.02</b>	<b>-</b>
<b>OTHER:</b>						
State Forestry Tax	80.00	13,961.42	39.00	14,000.42	14,000.42	-
LTC Assessment District 1	0.40	117,218.65	(4,537.52)	112,681.13	112,681.13	-
LTC Assessment District 2	0.30	299.13	-	299.13	299.13	-
<b>Total Other</b>	<b>80.70</b>	<b>131,479.20</b>	<b>(4,498.52)</b>	<b>126,980.68</b>	<b>126,980.68</b>	<b>-</b>
<b>TOTAL AD-VALOREM TAXES</b>	<b>160.84</b>	<b>\$31,342,612.55</b>	<b>\$(1,029,934.10)</b>	<b>\$30,312,678.45</b>	<b>\$30,312,678.45</b>	<b>\$ -</b>

Occupational license taxes collected and remitted to the Parish Government for the current year consisted of:

TAXING AREA/TAX DESCRIPTION	AMOUNT COLLECTED	COLLECTION COST	AMOUNT DISBURSED
West Feliciana Parish	\$ 27,330	\$ (4,100)	\$ 23,230

State Revenue Sharing taxes collected and remitted to the various bodies for the current year consisted of:

TAXING AREA/TAX DESCRIPTION	AMOUNT COLLECTED	AMOUNT DISBURSED
Parish General Fund	\$ 46,299	\$ 46,299
Parish Library	14,394	14,394
Parish Health Unit	10,374	10,374
Parish Hospital	5,965	5,965
Parish School- Construction	57,832	57,832
Parish Sheriff	114,102	114,102
Parish Assessment District	29,184	29,184
Parish Assessor Retirement System	339	339
Parish Clerk Retirement System	339	339
Parish District Attorney Retirement System	271	271
Parish Municipal Employee Retirement System	339	339
Parish Parochial Employee Retirement System	339	339
Parish Register of Voters Retirement System	85	85
Parish Sheriff Retirement System	679	679
Parish Teachers Retirement System	1,357	1,357
<b>Total State Revenue Sharing Taxes</b>	<b>\$281,898</b>	<b>\$281,898</b>



**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

**19. FEDERAL FINANCIAL ASSISTANCE**

The sheriff participates in the following federal financial assistance programs:

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Expenditures</u>
<b>United States Department of Justice</b>			
Passed through the Louisiana Commission on Law Enforcement:			
Edward Byrne Memorial Justice Assistance Grant (Criminal Patrols)	16.738	4758 5292	\$ 6,975 2,371
Violence Against Women Formula Grants (Combination Investigation – VAWA)	16.588	4755 5404	5,072 2,191
Direct Grants:			
Bullet Proof Vest Partnership Act	16.607	N/A	<u>3,240</u>
Total United States Department of Justice			<u>19,849</u>
<b>United States Department of Homeland Security</b>			
Passed through La. Governor's Office – Office of Homeland Security & Emergency Preparedness:			
State Homeland Security Program (SHSP Grant Funds)	97.067	EMW17SS00058S01 EMW18SS00016S01 EMW19SS00014S01	3,087 7,587 22,751
Emergency Management Performance Grants	97.042	EMT19EP00006S01	26,144
Disaster Grant- Public Assistance (Hurricane Barry)	97.036	FEMA4458PA-LA	<u>23,566</u>
Total United States Department of Homeland Security			<u>83,135</u>
<b>United States Department of Health &amp; Human Services</b>			
Passed through La. Office of Public Health			
Public Health Emergency Preparedness (PHEP) (City Readiness Initiative)	93-074	LAGV:2000372465	13,775
Total Federal Program Expenditures			<u>\$ 116,759</u>

**20. SUBSEQUENT EVENTS**

Management has performed an evaluation of the Sheriff's activities through October 30, 2020, and has concluded that there are no significant subsequent events requiring recognition or disclosure through the date and time these financial statements were available to be issued on October 30, 2020, except for the following note.

In the spring of 2020, there was a global outbreak of a new strain of Coronavirus, COVID-19. The public health crisis has

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

caused volatile economic conditions, impacting financial markets and disrupting general business activities across the United States. The extent of the impact of COVID-19 on the sheriff's future operations is unknown as of the date of this report.

**REQUIRED SUPPLEMENTARY INFORMATION**

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**GENERAL FUND**

**BUDGETARY COMPARISON SCHEDULE**  
**6/30/2020**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		<b>WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</b>
<b>REVENUES</b>				
Ad valorem taxes	\$ 4,960,000	\$ 5,308,140	\$ 5,308,270	\$ 130
Intergovernmental revenues:				
Federal grants	-	9,847	-	(9,847)
State grants:				
State revenue sharing	100,000	114,102	114,102	-
State supplemental pay	180,000	178,791	178,322	(469)
Miscellaneous	4,800	-	-	-
Local	572,950	595,274	583,955	(11,319)
Fees, charges, and commissions for services:				
Commissions on licenses, etc.	30,000	27,638	27,372	(266)
Civil and criminal fees	75,000	78,525	77,902	(623)
Court attendance	2,500	3,026	3,128	102
Feeding, transporting, and keeping prisoners	1,053,800	1,164,683	1,127,094	(37,589)
Other	8,000	7,750	8,250	500
Interest	50,000	50,296	93,938	43,642
Miscellaneous	313,400	276,879	304,324	27,445
<b>Total revenues</b>	<b>7,350,450</b>	<b>7,814,951</b>	<b>7,826,657</b>	<b>11,706</b>
<b>EXPENDITURES</b>				
Public safety:				
Personal services and related benefits	5,276,225	5,156,397	5,046,364	110,033
Operating services	1,568,396	1,531,880	1,480,028	51,852
Material and supplies	129,700	95,377	90,400	4,977
Travel and other charges	41,000	24,134	25,761	(1,627)
Capital outlay	330,000	319,973	323,264	(3,291)
Miscellaneous	13,200	23,049	25,816	(2,767)
<b>Total expenditures</b>	<b>7,358,521</b>	<b>7,150,810</b>	<b>6,991,633</b>	<b>159,177</b>
<b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (8,071)</b>	<b>\$ 664,141</b>	<b>\$ 835,024</b>	<b>\$ 170,883</b>
<b>OTHER FINANCING SOURCES (Uses)</b>				
Sale of equipment	-	-	7,435	7,435
Operating transfers in	-	-	-	-
Operating transfers out	-	(1,463)	-	1,463
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(1,463)</b>	<b>7,435</b>	<b>8,898</b>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(8,071)</b>	<b>662,678</b>	<b>842,459</b>	<b>179,781</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>5,971,576</b>	<b>5,596,608</b>	<b>5,596,607</b>	<b>(1)</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 5,963,505</b>	<b>\$ 6,259,286</b>	<b>\$ 6,439,066</b>	<b>\$ 179,780</b>

WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana  
HOMELAND SECURITY

BUDGETARY COMPARISON SCHEDULE  
6/30/2020

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal grants	\$ 63,000	\$ 73,344	\$ 73,344	\$ -
State grants:				
Miscellaneous	-	-	-	-
Local grants	40,000	40,000	40,000	-
Interest	45	36	36	-
Miscellaneous	-	2,730	2,730	-
Total revenues	<u>103,045</u>	<u>116,110</u>	<u>116,110</u>	<u>-</u>
<b>EXPENDITURES</b>				
Public safety:				
Personal services and related benefits	87,900	102,972	103,025	(53)
Operating services	11,040	17,485	17,716	(231)
Material and supplies	5,000	1,407	1,307	100
Travel and other charges	700	-	-	-
Capital outlay	62,500	63,338	63,338	-
Miscellaneous	-	-	-	-
Total expenditures	<u>167,140</u>	<u>185,202</u>	<u>185,386</u>	<u>(184)</u>
<b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$ (64,095)</u>	<u>\$ (69,092)</u>	<u>\$ (69,276)</u>	<u>\$ (184)</u>
<b>OTHER FINANCING SOURCES (Uses)</b>				
Sale of Equipment	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(64,095)</u>	<u>(69,092)</u>	<u>(69,276)</u>	<u>(184)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>209,797</u>	<u>209,831</u>	<u>209,831</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 145,702</u>	<u>\$ 140,739</u>	<u>\$ 140,555</u>	<u>\$ (184)</u>

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**OTHER GRANTS**

**BUDGETARY COMPARISON SCHEDULE**  
**6/30/2020**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal grants	\$ 21,016	\$ 44,641	\$ 43,415	\$ (1,226)
State grants:				
Miscellaneous	108,000	83,061	89,861	6,800
Local grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	15,000	23,742	23,742	-
Total revenues	<u>144,016</u>	<u>151,444</u>	<u>157,018</u>	<u>5,574</u>
<b>EXPENDITURES</b>				
Public safety:				
Personal services and related benefits	30,000	45,302	44,719	583
Operating services	51,150	53,486	55,488	(2,002)
Material and supplies	12,000	14,277	14,835	(558)
Travel and other charges	3,000	768	768	-
Capital outlay	-	-	-	-
Miscellaneous	-	-	-	-
Total expenditures	<u>96,150</u>	<u>113,833</u>	<u>115,810</u>	<u>(1,977)</u>
<b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 47,866</b>	<b>\$ 37,611</b>	<b>\$ 41,208</b>	<b>\$ 3,597</b>
<b>OTHER FINANCING SOURCES (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>47,866</b>	<b>37,611</b>	<b>41,208</b>	<b>3,597</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b><u>334,627</u></b>	<b><u>328,822</u></b>	<b><u>328,822</u></b>	<b><u>-</u></b>
<b>FUND BALANCE AT END OF YEAR</b>	<b><u>\$ 382,493</u></b>	<b><u>\$ 366,433</u></b>	<b><u>\$ 370,030</u></b>	<b><u>\$ 3,597</u></b>

**WEST FELICIANA PARISH SHERIFF  
ST. FRANCISVILLE, LOUISIANA**

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Service cost	\$ 95,076	\$ 92,963	\$ 148,297
Interest	195,466	203,099	253,912
Changes of benefit terms	-	-	-
Differences between expected & actual experience	83,257	1,324,876	1,146,283
Changes of assumptions	-	116,192	2,881,718
Benefit payments	<u>(114,351)</u>	<u>(120,640)</u>	<u>-</u>
Net change in total OPEB liability	259,448	1,616,490	4,255,249
Total OPEB liability – beginning	<u>5,304,550</u>	<u>5,563,998</u>	<u>7,180,488</u>
Total OPEB liability – ending	<u>\$ 5,563,998</u>	<u>\$ 7,180,488</u>	<u>\$ 11,435,737</u>
Net OPEB liability	<u>\$ 5,563,998</u>	<u>\$ 7,180,488</u>	<u>11,435,737</u>
Covered employee payroll	\$ 3,036,533	\$ 3,259,654	\$ 3,356,507
Net OPEB liability as a percentage of covered employee payroll	183.24%	220.28%	340.70%
Fiduciary Net Position	\$ -0-	\$ -0-	\$ -0-
Funded Ratio	0%	0%	0%

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

**WEST FELICIANA PARISH SHERIFF  
ST. FRANCISVILLE, LOUISIANA**

**SCHEDULE OF SHERIFF'S PROPORTIONATE SHARE OF NET PENSION LIABILITY  
SHERIFF'S PENSION & RELIEF FUND**

**JUNE 30, 2020**

Fiscal Year Ended June 30:	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Sheriff's proportion of the net pension liability (asset)	.466289%	.441181%	.438880%	.440135%	.457305%	.472878%	.473943%	Unavailable	Unavailable	Unavailable
Sheriff's proportionate share of the net pension liability (asset)	\$2,205,654	\$1,691,774	\$1,900,470	\$2,793,491	\$2,038,445	\$1,872,599	\$3,176,340	Unavailable	Unavailable	Unavailable
Sheriff's covered-employee payroll	\$3,259,654	\$3,036,533	\$3,038,228	\$3,005,906	\$3,032,011	\$3,043,422	\$3,030,859	\$3,217,188	\$2,924,939	\$3,114,049
Sheriff's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	67.67%	55.71%	62.55%	92.93%	67.23%	61.53%	104.80%	Unavailable	Unavailable	Unavailable
Plan fiduciary net position as a percentage of the total pension liability	88.91%	90.41%	88.49%	82.10%	86.61%	87.34%	77.22%	Unavailable	Unavailable	Unavailable



**WEST FELICIANA PARISH SHERIFF  
ST. FRANCISVILLE, LOUISIANA**

**SCHEDULE OF SHERIFF'S CONTRIBUTIONS  
SHERIFF'S PENSION & RELIEF FUND**

**JUNE 30, 2020**

Fiscal Year Ended June 30:	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	\$411,172	\$399,308	\$387,158	\$402,565	\$413,313	\$432,061	\$422,731	\$401,589	\$402,148	\$350,993
Contributions in relation to the contractually required contribution	<u>(411,172)</u>	<u>(399,308)</u>	<u>(387,158)</u>	<u>(402,565)</u>	<u>(413,313)</u>	<u>(432,061)</u>	<u>(422,731)</u>	<u>(401,589)</u>	<u>(402,148)</u>	<u>(350,993)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Sheriff's covered-employee payroll	\$3,356,507	\$3,259,654	\$3,036,533	\$3,038,228	\$3,005,906	\$3,032,011	\$3,043,422	\$3,030,859	\$3,217,188	\$2,924,939
Contribution as a percentage of covered-employee payroll	12.25%	12.25%	12.75%	13.25%	13.75%	14.25%	13.89%	13.25%	12.50%	12.00%

**WEST FELICIANA PARISH SHERIFF  
ST. FRANCISVILLE, LOUISIANA**

**Notes to Required Supplementary Information  
For the Year Ended June 30, 2020**

**OPEB Plan**

*Changes in Benefit Terms* – There were no changes of benefit terms for the year ended June 30, 2020.

*Changes of Assumptions* – The discount rate was changed from 3.50% to 2.21% ,the mortality table changed from RP-2000 to RP-2014, and health care cost trend rate changed from 5.5% to variable trend rate for the year ended June 30, 2020.

*Assets* – There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

**Sheriff Pension & Relief Fund**

*Changes in Assumptions or Other Inputs.* Changes in assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

*Changes in Proportion.* Changes in the employer’s proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer’s pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan.

**SUPPLEMENTAL INFORMATION SCHEDULES**

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended June 30, 2020**

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collections of cash bonds, fines and costs, bail bonds, parish licenses, forfeitures, with payment of these collections to the recipients in accordance with applicable laws.

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 Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

CANTEEN FUND

Vending machines of cokes, candy, and cigarettes in jail for use by prisoners, create a profit from sales and commissions. These funds are used to benefit various recreation needs of prisoners.

WITNESS SUBPOENA FUND

This Fund is to account for the reimbursements from the West Feliciana Parish Government for payment to off duty deputies for testifying in court proceedings involving judicial matters. Funds are reimbursed to the sheriff who in turn makes payments to deputies who testify on the judicial matters.

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana  
FIDUCIARY FUNDS - AGENCY FUNDS**

**6/30/2020**

	<u>SHERIFF'S FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>CANTEEN FUND</u>	<u>WITNESS SUBPOENA FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 75,494	\$ 33,847	\$ 85,050	\$ 93	\$ 194,484
Due from other governmental units	-	-	-	50	50
<b>TOTAL ASSETS</b>	<u>\$ 75,494</u>	<u>\$ 33,847</u>	<u>\$ 85,050</u>	<u>\$ 143</u>	<u>\$ 194,534</u>
<b>LIABILITIES</b>					
Due to taxing bodies and others	\$ 75,494	\$ 33,847	\$ 85,050	\$ 143	\$ 194,534
<b>TOTAL LIABILITIES</b>	<u>\$ 75,494</u>	<u>\$ 33,847</u>	<u>\$ 85,050</u>	<u>\$ 143</u>	<u>\$ 194,534</u>

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**FIDUCIARY FUNDS - AGENCY FUNDS**

**Schedule of Changes in Balance Due**  
**to Taxing Bodies and Others**  
**6/30/2020**

	SHERIFF'S FUND	TAX COLLECTOR FUND	CANTEEN FUND	WITNESS SUBPOENA FUND	TOTAL
<b>BALANCES AT BEGINNING OF YEAR</b>	\$ 180,493	\$ 58,335	\$ 84,834	\$ 293	\$ 323,955
<b>ADDITIONS</b>					
Deposits:					
Sheriff's Sales	\$ 261,374	\$ -	\$ -	\$ -	\$ 261,374
Cash bonds	6,750	-	-	-	6,750
Garnishments	110,183	-	-	-	110,183
Bail bonds	52,101	-	-	-	52,101
Parish licenses	27,330	-	-	-	27,330
Forfeitures & fines	431,839	-	-	-	431,839
Other deposits	34,882	-	21,601	2,700	59,183
Taxes, fees, etc., paid to tax collector	-	30,589,173	-	-	30,589,173
Interest	-	3,800	-	-	3,800
Total additions	<u>\$ 924,459</u>	<u>\$ 30,592,973</u>	<u>\$ 21,601</u>	<u>\$ 2,700</u>	<u>\$ 31,541,733</u>
Total	\$ 1,104,952	\$ 30,651,308	\$ 106,435	\$ 2,993	\$ 31,865,688
<b>REDUCTIONS</b>					
Taxes, fees, etc., distributed to taxing bodies and others	\$ -	\$ 30,617,461	\$ -	\$ -	\$ 30,617,461
Deposits settled to:					
Sheriff's General Fund	105,500	-	-	-	105,500
Parish government	141,513	-	-	-	141,513
District attorney	68,964	-	-	-	68,964
Indigent defender board	95,439	-	-	-	95,439
Criminal court fund	118,861	-	-	-	118,861
Clerk of court	47,848	-	-	-	47,848
Litigants	105,000	-	-	-	105,000
Attorneys, appraisers, etc.	93,224	-	-	-	93,224
Other settlements	253,109	-	-	-	253,109
Other reductions:					
Purchases - merchandise	-	-	21,385	2,850	24,235
Total reductions	<u>\$ 1,029,458</u>	<u>\$ 30,617,461</u>	<u>\$ 21,385</u>	<u>\$ 2,850</u>	<u>\$ 31,671,154</u>
<b>BALANCES AT END OF YEAR</b>	<u>\$ 75,494</u>	<u>\$ 33,847</u>	<u>\$ 85,050</u>	<u>\$ 143</u>	<u>\$ 194,534</u>

WEST FELICIANA PARISH SHERIFF  
(As Ex-officio Parish Tax Collector)  
St. Francisville, Louisiana

TAX COLLECTOR AGENCY FUND  
Affidavit

For the Year Ended June 30, 2020

AFFIDAVIT (Required by R.S. 24:513(B))  
STATE OF LOUISIANA  
PARISH OF WEST FELICIANA

**Brian L. Spillman, Sheriff of West Feliciana Parish**

**BEFORE ME**, the undersigned authority, personally came and appeared, Brian L. Spillman, the sheriff of West Feliciana Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$33,846.55 is the amount of cash on hand in the tax collector account on June 30, 2020;


He further deposed and said:

All itemized statements of the amount of taxes collected for the tax year from July 1, 2019 to June 30, 2020, by taxing authority, are true and correct.

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

  
\_\_\_\_\_  
Signature  
Sheriff of West Feliciana Parish

SWORN to and subscribed before me, Notary, this 2<sup>nd</sup> day of November 2020, in my office in St. Francisville, Louisiana.

  
\_\_\_\_\_  
(Signature)  
Bonnie P. Reames (Print), # 169419  
Notary Public  
EX-officio Notary (Commission)

WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana

Schedule of Compensation, Benefits, and  
Other Payments to Agency Head

6/30/2020

Agency Head: J. Austin Daniel, Sheriff

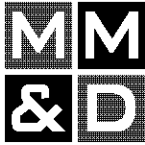
<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$ 165,888
Benefits - insurance	21,643
Benefits - retirement	21,105
Benefits - LSA liability insurance	1,020
Per diem	100
Travel	924
Registration fees	524
Conference travel	275
Travel - fuel	2,065
Cell phone	709
Dues	13,937
	<hr/>
Total expenditures	\$ 228,190



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

**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

A report on compliance with laws and regulations and on internal controls over financial reporting as required by *Government Auditing Standards*, issued by the Comptroller General of the United States. This report is based solely on the audit of the financial statements and includes, where appropriate, any deficiencies and/or material weaknesses in internal control or compliance and other matters that would be material to the presented financial statements.



# Major, Morrison & David

*Certified Public Accountants*

QUALITY • INTEGRITY • DEPENDABILITY

John L. Morrison III, CPA, CGMA, PC

Mark A. David, CPA, PC

John S. Disotell III, CPA, PC

Van P. Major, CPA (1951-2005)

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

Honorable Brian L. Spillman  
West Feliciana Parish Sheriff  
P.O. Drawer 1844  
St. Francisville, Louisiana 70775

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, and the aggregate remaining fund information of West Feliciana Parish Sheriff, St. Francisville, Louisiana, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the West Feliciana Parish Sheriff's basic financial statements and have issued our report thereon dated October 30, 2020.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the West Feliciana Parish 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 West Feliciana Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the West Feliciana Parish 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 West Feliciana Parish 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Major, Morrison & David  
New Roads, Louisiana  
October 30, 2020

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Schedule of Findings and Responses**  
**For the Year Ended June 30, 2020**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weakness (es) identified?	___yes <u>X</u> no
Deficiency(s) in internal control identified not considered to be material weaknesses?	___yes <u>X</u> none reported
Noncompliance material to financial statements noted?	___yes <u>X</u> no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

There were no current year findings.

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2020**

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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**Section I – Internal Control and Compliance Material to the Financial Statements:**

There were no matters reported.

**Section II – Internal Control and Compliance Material to Federal Awards:**

There were no matters reported.

**Section III – Management Letter**

No management letter was issued.

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana**

**Corrective Action Plan for  
Current Year Audit Findings  
For the Year Ended June 30, 2020**

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	Name of Contact Person	Anticipated Completed
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**Section I – Internal Control and Compliance Material to the Financial Statements:**

No current year findings.

**Section II – Internal Control and Compliance Material to Federal Awards:**

Not applicable.

**Section III – Management Letter**

No management letter issued.