

**ASCENSION PARISH SHERIFF**

**FINANCIAL STATEMENTS**

June 30, 2020

# ASCENSION PARISH SHERIFF

## TABLE OF CONTENTS

June 30, 2020

	<u>Exhibit</u>	<u>Page</u>
<b>FINANCIAL SECTION</b>		
Independent Auditors' Report		1
Management's Discussion and Analysis		4
<b>Basic Financial Statements:</b>		
Government-wide Financial Statements:		
Statement of Net Position	A	12
Statement of Activities	A-1	13
Fund Financial Statements:		
Governmental Fund:		
Balance Sheet	A-2	14
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	A-3	15
Statement of Revenues, Expenditures, and Changes in Fund Balance	A-4	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	A-5	17
Fiduciary Fund:		
Statement of Fiduciary Net Position	A-6	18
Notes to Financial Statements	A-7	19
<b>Required Supplementary Information:</b>		
General Fund:		
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B	47
Schedule of Changes in Net OPEB Liability and Related Ratios	B-1	48

## TABLE OF CONTENTS (CONTINUED)

	<u>Exhibit</u>	<u>Page</u>
<b>Required Supplementary Information (continued):</b>		
Schedule of Proportionate Share of Net Pension Liability	B-2	49
Schedule of Pension Contributions	B-3	50
Notes to Required Supplementary Information	B-4	51
Notes to Proportionate Share of Net Pension Liability	B-5	53
<b>Other Supplementary Information</b>		
General Descriptions – Agency Funds	B-6	54
Agency Funds – Combining Schedule of Changes in Balances Due to Taxing Bodies and Others	B-7	55
Sheriff’s Sworn Statement		56
Schedule of Compensation, Benefits, and Other Payments to Agency Head	C	57
Schedule of Expenditures of Federal Awards	Schedule 1	58
Notes to the Schedule of Expenditures of Federal Awards		59
<b>OTHER INDEPENDENT AUDITORS' REPORTS</b>		
Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial 1. Statements Performed in Accordance with <i>Government Auditing Standards</i>		61
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance		63
Schedule of Findings and Questioned Costs		66
Summary of Findings and Questioned Costs		67
Summary of Prior Year Findings and Questioned Costs		69

**TABLE OF CONTENTS (CONTINUED)**

Corrective Action Plan

70

**INDEPENDENT AUDITOR'S REPORT**

The Honorable Robert P. Webre  
Ascension Parish Sheriff  
Donaldsonville, Louisiana

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the General Fund of the **ASCENSION PARISH SHERIFF (Sheriff)**, and the aggregate remaining fund information of the 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.

**Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinions**

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

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11, budgetary comparison information on page 47, the schedule of changes in total other postemployment benefits liability and related ratios on page 48, the schedule of proportionate share of the net pension liability to Sheriffs' Pension and Relief Fund on page 49, the schedule of employer's contributions to the Sheriffs' Pension and Relief Fund on page 50, and the notes to the required supplementary information on pages 51 to 53 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. Agency funds, the combining schedule of changes in balances due to taxing bodies and others, the Sheriff's sworn statement, and the schedule of compensation, benefits and other payments to agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information in the agency funds, the combining schedule of changes in balances due to taxing bodies and others, the Sheriff's sworn statement, and the schedule of compensation, benefits and other payments to agency head is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial 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 by us and other auditors. In our opinion, the supplementary information in Exhibit C and the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2020, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
December 18, 2020

# **ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

Our analysis of the Ascension Parish Sheriff's (Sheriff) financial performance provides an overview of the Sheriff's financial activities for 2020. The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities and currently known facts. This MD&A should be read in conjunction with the financial statements which begin on Exhibit A.

### **FINANCIAL HIGHLIGHTS**

In 2020, the revenues of the Sheriff's governmental activities increased by 17%, compared to the prior year. The primary factors driving the increase in revenues are related to the increase in intergovernmental grants. Expenses for 2020 increased from 2019 due to personnel related costs, capital asset acquisitions and debt service payments. Also, contributions related to the Sheriff's retirement fund increased from \$762,000 in 2019 to \$1,000,000 in 2020. Throughout this period, the Sheriff has focused on maintaining a logical and thoughtful alignment of resources to continue to fulfill its purpose within the government of the Parish of Ascension ("Parish").

The major financial highlights for 2020 are as follows:

- Assets and deferred outflows of resources increased from \$55 million in 2019 to \$67.4 million in 2020, primarily due to the increases in receivables of \$12.4 million and an increase in post-employment benefits of \$4.8 million.
- The primary government's total net position increased by \$3.1 million during 2020 compared to \$354,000 during 2019. The increase was primarily due to the increases in capital and operating grants of \$4.6 million compared to 2019.
- As of the end of the year, the Sheriff's General Fund reported a fund balance of \$29.6 million, which is an increase of \$4.8 million from the prior year's fund balance of \$24.8 million. Of this fund balance, \$29.1 million is unassigned and can be used at the Sheriff's discretion.

Significant aspects of the Sheriff's financial well-being for 2020 are detailed throughout this analysis.

## USING THIS ANNUAL REPORT

The Sheriff's financial statements focus on the governmental unit as a whole (government-wide) and on the individual governmental fund. Both perspectives (government-wide and fund basis) allow the reader to address relevant questions, broaden a basis for comparison from year to year, and should enhance the Sheriff's accountability.

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 12 and 13) provide information about the activities of the Sheriff and present a long-term view of the Sheriff's finances.

Fund financial statements start on page 14. For governmental activities, these statements depict how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Sheriff's operations in more detail than the government-wide statements by providing information about the Sheriff's General Fund, the only fund the Sheriff operates.

The Sheriff's auditors have provided assurance in their independent auditors' report, located immediately preceding this MD&A, that the financial statements are fairly presented in all material respects. Varying degrees of assurance are being provided by the auditor regarding the Required Supplementary Information and Other Supplementary Information. A user of this report should read the independent auditors' report carefully to ascertain the level of assurance being provided for each part of this report.

### **Reporting on the Sheriff**

Our analysis of the Sheriff as a whole begins on page 12. The Statement of Net Position and the Statement of Activities report information about the Sheriff and its activities in a way to determine if the Sheriff is in better condition as a result of the year's financial results. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting, which is similar to accounting methods used by most private-sector companies. All of the revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported in these statements for some items that will only result in cash flows in future fiscal periods.

These two statements report the Sheriff's net position and related changes. One can think of the Sheriff's net position — the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources — as one way to measure the Sheriff's financial position. Over time, increases or decreases in the Sheriff's net position are one indicator of whether its financial health is improving or deteriorating. One will need to consider other non-financial factors, however, such as changes in the Parish's ad valorem tax base, to assess the overall financial health of the Sheriff.

The Statement of Net Position and the Statement of Activities consist only of governmental activities.

**Governmental activities** - All of the Sheriff's basic services are reported here. Ad valorem and sales taxes finance the majority of these activities.

At June 30, 2020, the Sheriff's net position was \$16.8 million of which a deficit of \$2.3 million was considered unrestricted, due to recognition of long-term liabilities related to the Sheriff's pension plan and other post-employment benefits which it offers to its employees and are not currently funded. Restricted net position is normally reported separately to show legal constraints from debt covenants and enabling legislation that limits the Sheriff's ability to use the net position for day-to-day operations. The Sheriff had restricted net position of approximately \$299,000 as of June 30, 2020.

Our analysis of the primary government focuses on the net position and change in net position of the Assessor's governmental activities as follows:

Ascension Parish Sheriff  
Statement of Net Position  
June 30, 2020 and 2019

	Governmental Activities	
	2020	2019
Current and other assets	\$ 32,197,989	\$ 26,551,460
Capital assets, net	18,783,954	18,561,238
Total assets	50,981,943	45,112,698
Deferred outflows of resources	16,371,305	9,897,261
Total assets and deferred outflows of resources	\$ 67,353,248	\$ 55,009,959
Current liabilities	\$ 1,766,053	\$ 1,555,137
Long-term liabilities	43,766,412	34,580,204
Total liabilities	45,532,465	36,135,341
Deferred inflows of resources	4,994,873	5,159,460
Net position (deficit):		
Net investment in capital assets	18,783,954	18,561,238
Restricted	298,941	281,538
Unrestricted (deficit)	(2,256,985)	(5,127,618)
Total net position	16,825,910	13,715,158
Total liabilities, deferred inflows of resources, and net position (deficit)	\$ 67,353,248	\$ 55,009,959

Net position of the Sheriff's governmental activities increased by \$3.1 million during 2020. Unrestricted net position represents the part of the net position that can be used to finance day-to-day operations at the Sheriff's discretion. The changes in net position are discussed later in this analysis.

The results of the past two year's operations for the primary government as a whole, as reported in the Statement of Activities, are as follows:

Ascension Parish Sheriff  
Changes in Net Position  
For the years ended June 30, 2020 and 2019

	Governmental Activities	
	2020	2019
Revenues		
Program revenues:		
Charges for services	\$ 7,581,793	\$ 7,339,202
Operating grants and contributions	8,314,169	1,929,106
General revenues:		
Taxes	32,890,371	31,946,487
Interest	242,884	442,942
Grants and contributions not restricted to specific program	1,474,819	1,378,434
Other	763,045	810,601
Total revenues	51,267,081	43,846,772
Function/Program expenses:		
Public safety	48,156,329	43,493,257
Change in net position	3,110,752	353,515
Beginning net position, as restated	13,715,158	13,361,643
Ending net position	\$ 16,825,910	\$ 13,715,158

The increase in net position of \$3.1 is primarily attributable to increases in operating grants and contributions revenue and public safety expenses by \$7.2 million and \$4.7 million, respectively, when compared to 2019 amounts. Public safety expenses increased primarily due to personnel related costs, capital asset acquisitions and debt service payments.

## Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

### Reporting on the Sheriff as a Whole

Our analysis of the Sheriff's General Fund begins on page 14 with the fund financial statements that provide detailed information about the General Fund. The General Fund is required by State law. However, the Sheriff may establish funds to account for specific sources of funding and spending for particular purposes. The Sheriff has not established any funds other than the General Fund.

**Governmental funds** – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. All of the Sheriff's basic services are reported in the General Fund. This fund is reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Sheriff's general government operations and the basic services it provides. Governmental fund information helps users determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs.

**Notes to the financial statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements and can be found on Exhibit A-7.

**Other information** – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning original and final budgetary comparisons to actual results for the year for the Sheriff's major fund, the General Fund, which can be found on Exhibit B. Additionally, information regarding the Sheriff's schedule of proportionate share of net pension liability (last ten fiscal years), schedule of pension contribution (last ten fiscal years), and the schedule of changes in net other post-employment benefits liabilities and related ratios can be found at Exhibits B-2 through B-4.

Information regarding the Sheriff's compensation is presented on Exhibit C.

### Financial Analysis of the General Fund

The general government operations of the Sheriff are accounted for in the General Fund. The focus of this fund is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Sheriff's financing requirements.

A summary of general governmental operations for 2020 and 2019 is as follows:

	(in thousands)	
	2020	2019
Revenues and other financing sources	\$ 49,466	\$ 42,796
Expenditures and other financing uses	44,683	42,025
Net change in fund balance	4,783	771
Beginning fund balance	24,806	24,035
Ending fund balance	\$ 29,589	\$ 24,806

The Sheriff's General Fund experienced a surplus of \$4.8 million during 2020. The increase in fund balance is primarily due to the increase of revenues from federal and state grants of \$7.4 million related to the CARES Act on the modified accrual basis of accounting. At December 31, 2020, the fund balance of the General Fund was \$29.6 million compared to the fund balance of \$24.8 million at December 31, 2019. Unassigned fund balance was \$29.1 million at December 31, 2020, these resources are available for utilization at the Sheriff's discretion to fund activities within the mission of the office.

Sources of the General Fund's revenues are summarized below:

	(in thousands)			
	2020		2019	
	Revenue	%	Revenue	%
<u>Source of revenue and other financing sources</u>				
Taxes	\$ 32,890	66.5	\$ 31,946	74.6
Federal and state grants	7,688	15.5	2,417	5.6
Fees, charges for service, and commissions	7,556	15.3	7,150	16.7
Other	1,089	2.2	840	2.0
Interest income	243	0.5	443	1.1
Total	\$ 49,466	100	\$ 42,796	100

General Fund expenditures increased by approximately \$2.7 million or 6%, from \$42 million in 2019 to \$44.7 million in 2020. The increase is primarily a result of increases in personnel related cost of \$1.8 million, capital expenditures of \$502,000, and debt service expenditures of \$310,000 during 2020.

### Capital Assets

At December 31, 2020, the Sheriff had approximately \$18,783,954 invested in capital assets, net of accumulated depreciation, comprised of office equipment, software, furniture and vehicles. More detailed information about the Sheriff's capital assets is presented in Note 6 to the financial statements.

	Beginning			Ending
<b>Governmental activities:</b>	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
<b>Capital assets not being depreciated:</b>				
Land	\$ 1,842,800	\$ -	\$ -	\$ 1,842,800
Construction in progress	<u>58,500</u>	<u>133,450</u>	<u>-</u>	<u>191,950</u>
Total capital assets, not being depreciated	<u>1,901,300</u>	<u>133,450</u>	<u>-</u>	<u>2,034,750</u>
<b>Capital assets being depreciated:</b>				
Buildings and improvements	13,762,484	-	-	13,762,484
Equipment and vehicles	<u>17,914,885</u>	<u>2,293,282</u>	<u>(137,322)</u>	<u>20,070,845</u>
Total capital assets being depreciated	<u>31,677,369</u>	<u>2,293,282</u>	<u>(137,322)</u>	<u>33,833,329</u>
Less accumulated depreciation for:				
Buildings and improvements	1,555,254	364,647	-	1,919,901
Equipment and vehicles	<u>13,462,177</u>	<u>1,839,369</u>	<u>(137,322)</u>	<u>15,164,224</u>
Total accumulated depreciation	<u>15,017,431</u>	<u>2,204,016</u>	<u>(137,322)</u>	<u>17,084,125</u>
Total capital assets being depreciated, net	<u>16,659,938</u>	<u>89,266</u>	<u>-</u>	<u>16,749,204</u>
Governmental activities capital assets, net	<u>\$ 18,561,238</u>	<u>\$ 222,716</u>	<u>\$ -</u>	<u>\$ 18,783,954</u>

### Long-term Liabilities

At the end of 2020, the Sheriff had \$43.77 million in long-term liabilities compared to \$34.50 million at the end of 2019, an increase of \$9.27 million, as shown below:

	Outstanding			Outstanding
<b>Governmental Activities:</b>	<u>July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2020</u>
Net pension liability	\$ 12,947,392	\$ 10,093,007	\$ 6,571,667	\$ 16,468,732
Other poste employment benefits	19,280,179	6,612,998	1,834,820	24,058,357
Compensated absences	2,276,136	481,730	-	2,757,866
Capital lease	<u>418,589</u>	<u>326,625</u>	<u>263,757</u>	<u>481,457</u>
Total	<u>\$ 34,922,296</u>	<u>\$ 17,514,360</u>	<u>\$ 8,670,244</u>	<u>\$ 43,766,412</u>

More detailed information about the Sheriff's long-term liabilities are presented in Notes 7, 8, and 16 to the financial statements.

### **BUDGETARY HIGHLIGHTS**

During 2020, the Sheriff amended its budget to reflect changes that occurred throughout the year. Revenues exceeded amended budgeted revenues by \$5.5 million, or 13%. Actual expenditures ended below the final budgeted expenditures by \$679,000 or 1.5%.

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

The Sheriff is dependent on property and sales tax collections in the Parish for almost 67% of its operating revenues. The Sheriff expects revenues from ad valorem taxes to remain relatively consistent. The budget expenditures for the 2021 fiscal year are expected to increase due to an increase in deputies' salaries and insurance costs.

### **Contacting the Assessor's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Sheriff's finances and to show accountability for the money it receives. Any questions about this report or requests for additional financial information should be directed to the Sheriff's office:

Sheriff Robert "Bobby" Webre	Phone:	(225) 473-8671
Ascension Parish Sheriff	Website:	<a href="http://www.ascensionsheriff.com">www.ascensionsheriff.com</a>
300 Houmas Street		
Donaldsonville, LA 70346		

**ASCENSION PARISH SHERIFF**  
Donaldsonville, Louisiana  
**STATEMENT OF NET POSITION**

June 30, 2020

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash	\$ 20,361,281
Certificate of deposit	2,290,515
Receivables	8,525,293
Restricted cash:	
Cash - self insurance fund	564,663
Cash - equitable sharing	298,941
Prepaid expenses	157,296
Capital assets - depreciable, net	18,783,954
Total assets	50,981,943
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Other post-employment benefits	6,278,298
Pension liability	10,093,007
Total deferred outflows of resources	16,371,305
Total assets and deferred outflows of resources	\$ 67,353,248
<b>LIABILITIES</b>	
Accounts payable and accrued liabilities	\$ 1,089,621
Claims payable	676,432
Long-term liabilities:	
Due within more than one year, capital lease	481,457
Due within one year, compensated absences	988,764
Due within more than one year, compensated absences	1,769,102
Other post-employment benefits liability	24,058,357
Net pension liability	16,468,732
Total liabilities	45,532,465
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Other post-employment benefits	1,826,712
Pension liability	3,168,161
Total deferred inflows of resources	4,994,873
<b>NET POSITION (DEFICIT)</b>	
Net investment in capital assets	18,783,954
Restricted - equitable sharing	298,941
Unrestricted	(2,256,985)
Total net position (deficit)	16,825,910
Total liabilities, deferred inflows of resources, and net position (deficit)	\$ 67,353,248

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

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**STATEMENT OF ACTIVITIES**

For the year ended June 30, 2020

	Program Revenues		Net Expenses and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions
Function/Program			Governmental Activities
<b>Primary Government:</b>			
Governmental activities:			
Public safety	\$ 48,156,329	\$ 7,581,793	\$ 8,314,169
			\$ (32,260,367)
<b>General revenues:</b>			
Taxes			32,890,371
Interest			242,884
Grants and contributions not restricted to specific programs			1,474,819
Other			763,045
			<u>35,371,119</u>
Total general revenues			<u>35,371,119</u>
Change in net position			3,110,752
Net position - beginning of year			<u>13,715,158</u>
Net position - end of year			<u>\$ 16,825,910</u>

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

**ASCENSION PARISH SHERIFF**  
Donaldsonville, Louisiana

**BALANCE SHEET**  
**GOVERNMENTAL FUND**

June 30, 2020

	<u>General Fund</u>
<b>ASSETS</b>	
Cash	\$ 20,361,281
Certificate of deposit	2,290,515
Receivables	8,525,293
Restricted cash:	
Cash - self insurance fund	564,663
Cash - equitable sharing	298,941
Prepaid expenses	<u>157,296</u>
Total assets	<u>\$ 32,197,989</u>
<b>LIABILITIES</b>	
Accounts payable and accrued liabilities	\$ 1,089,621
Claims payable	<u>676,432</u>
Total liabilities	<u>1,766,053</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - charges for services	189,811
Unavailable revenue - operating grants	<u>652,755</u>
Total deferred inflows of resources	<u>842,566</u>
<b>FUND BALANCE</b>	
Nonspendable	157,296
Restricted	298,941
Unassigned	<u>29,133,133</u>
Total fund balance	<u>29,589,370</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 32,197,989</u>

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

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**RECONCILIATION OF THE GOVERNMENTAL FUND  
BALANCE SHEET TO THE STATEMENT OF NET POSITION**

June 30, 2020

Total fund balance - governmental fund (Exhibit A-2)		\$	29,589,370
Capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds, net of accumulated depreciation			18,783,954
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.			842,566
Pension, other post employment benefit, and compensated absences related obligations are not due and payable with current resources and, therefore, are not reported in governmental funds			
Capital leases	(481,457)		
Deferred outflows related to pension liability	10,093,007		
Deferred inflows related to pension liability	(3,168,161)		
Deferred outflows related to OPEB liability	6,278,298		
Deferred inflows related to OPEB liability	(1,826,712)		
Net pension liability	(16,468,732)		
Net other post-employment benefits	(24,058,357)		
Compensated absences	(2,757,866)		(32,389,980)
Net position of governmental activities (Exhibit A)		\$	<u>16,825,910</u>

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

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND**

For the year ended June 30, 2020

	<b>General Fund</b>
<b>REVENUES</b>	
Ad valorem taxes	\$ 20,795,382
Sales taxes	12,094,989
Intergovernmental:	
Federal grants	5,864,060
State grants:	
State revenue sharing	427,396
State supplemental pay	1,290,609
Other state & local grants	105,461
Fees, charges, and commissions for service:	
Feeding and keeping prisoners	1,897,044
Civil and criminal fees	1,639,074
Municipal law enforcement fees	1,428,957
Communication fees	1,255,045
Other fees and charges	668,967
Commissions	597,766
Transportation of prisoners	53,328
Court attendance	15,500
Interest	242,884
Other	763,045
	<u>49,139,507</u>
<b>EXPENDITURES</b>	
Public safety:	
Personal services and related benefits	31,586,546
Operating services	6,605,986
Materials and supplies	4,199,129
Travel and other charges	19,681
Debt service	310,115
Capital outlay	1,865,817
	<u>44,587,274</u>
Excess of revenues over expenditures	4,552,233
<b>OTHER FINANCING SOURCES (USES)</b>	
Special item:	
Appropriation to Ascension Parish Council	(96,000)
Proceeds from capital leases	326,625
	<u>230,625</u>
Total other financing sources and uses	230,625
Change in fund balance	4,782,858
<b>FUND BALANCE</b>	
Beginning of year	<u>24,806,512</u>
End of year	<u>\$ 29,589,370</u>

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

## ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES

For the year ended June 30, 2020

The change in net position reported for governmental activities in the statement of activities is different because:

Net change in fund balance - governmental fund (Exhibit A-4)	\$	4,782,858
Revenues that are not available to pay current obligations are not reported in the fund financial statements, but they are presented as revenues in the statement of activities.		
Non-employer contributions to the cost-sharing pension plan		1,474,819
Unavailable revenue - charges for services		189,811
Unavailable revenue - operating grants		652,755
Revenues that are available to pay current obligations are not reported in the fund financial statements, but they were presented as revenues in the statement of activities in prior years.		
Charges for services		(189,811)
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation.		
Capital outlay	1,865,817	
Depreciation expense	<u>(1,985,193)</u>	(119,376)
The issuance of long-term debt for capital leases provides current financial resources to governmental funds. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, payment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Proceeds from issuance of capital lease debt	(326,625)	
Payments on principal on capital leases	<u>263,757</u>	(62,868)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Accrued compensated absences		(481,730)
Other postemployment benefits		(1,354,448)
Pension expense		<u>(1,781,258)</u>
Change in net position of governmental activities (Exhibit A-1)	\$	<u>3,110,752</u>

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

**ASCENSION PARISH SHERIFF**  
Donaldsonville, Louisiana  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**

July 31, 2017

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash	<u>\$ 2,333,877</u>
<b>LIABILITIES</b>	
Due to taxing bodies and others	<u>\$ 2,333,877</u>

The accompanying notes to financial statements  
are an integral part of this statement

**ASCENSION PARISH SHERIFF  
DONALDSONVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Statement Presentation**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Ascension Parish Sheriff (the Sheriff) serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of Ascension Parish (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, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

**Reporting Entity**

For financial reporting purposes, the Sheriff's basic financial statements include all funds that are controlled by the Sheriff as an independently elected Parish official. As an independently elected official, the Sheriff is solely responsible for the operations of his office. Other than certain operating expenditures of the Sheriff that are paid or provided by the Parish as required by Louisiana Law, the Sheriff is financially independent. Accordingly, the Sheriff is a primary government for reporting purposes.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation**

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

The Sheriff's financial statements comply with GASB approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Some of the significant items in the Statements include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the City's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Sheriff's activities.
- A change in the fund financial statements to focus on the major funds.

***Government-wide Financial Statements:***

The statement of net position and the statement of activities display information about the primary government (the Sheriff). The government-wide presentation focuses primarily on the sustainability of the government as an entity and the changes in aggregate financial position resulting from activities of the fiscal period. These statements include all the non-fiduciary financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (1) fees, fines, commissions and charges paid by the recipients of goods or services offered by the programs and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

***Fund Financial Statements:***

The fund financial statements are very similar to the traditional government fund statements as prepared by governments prior to the issuance of GASB No. 34. Emphasis is now on the major funds in either the governmental or business-type categories. Statements for each fund category: governmental, business-type, and fiduciary are presented separately. Non-major funds (by category) or fund type are summarized into a single column in the basic financial statements. The Sheriff does not have any business-type or non-major funds in 2020.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation (Continued)**

***Fund Financial Statements (Continued):***

A fund is considered major if it is the primary operating fund of the Sheriff (the General Fund) or meets the following criteria:

- Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental fund or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

***Governmental Fund Types***

***General Fund*** - The General Fund, as provided by Louisiana Revised Statute 13:5523, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are ad valorem taxes levied by the law enforcement district and sales taxes. 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.

***Fiduciary Fund Types***

***Fiduciary Fund*** - The Fiduciary Fund reporting focuses on net position and changes in net position. The only funds accounted for in this category are agency funds. The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, deferred compensation plan, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of accounting and measurement focus**

***Government - wide Financial Statements***

The government - wide financial statements and fiduciary fund statements are reported using the economic resources measurement focus. The government - wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Sheriff gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

***Fund Financial Statements***

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds.

**Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent if not paid by December 31. The taxes are generally collected in December, January, and February of each year.

The Sheriff collects a one-half of one percent (½%) parish-wide sales and use tax with the net proceeds, after deducting costs of collection and administration, dedicated and used for public purposes including, but not limited to, employment of additional deputies, deputy salary increases, capital improvements, law enforcement equipment acquisition, general expenses of the Sheriff's office and any other lawful expenses. The tax, approved by voters on July 18, 1998, was effective from and after October 1, 1998.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Revenues (continued)**

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

**Expenditures**

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

**Unavailable Revenues**

Unavailable 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 unavailable revenue is removed from the balance sheet and the revenue is recognized.

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

**Budget Practices**

The proposed budget for the year ended June 30, 2020, was made available for public inspection and comments from taxpayers at the Sheriff's office on June 25, 2019. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the Sheriff's office on June 25, 2019, for comments from taxpayers. 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.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**Encumbrances**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the appropriation, is not employed.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Cash and Cash Equivalents**

Cash includes amounts in demand deposit accounts, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

**Investments**

State statutes authorize the Sheriff to invest in collateralized certificates of deposit, government-backed securities, commercial paper, and mutual funds consisting solely of government-backed securities. Investments in certificates of deposit are recorded at cost. Certificates of deposit are reflected in the statement of net position at cost until they become worthless or are sold.

**Capital Assets**

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated fixed assets are recorded at their fair value at the date of donation. The Sheriff maintains a threshold level of \$5,000 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Capital assets are recorded in the government – wide financial statements, but are not reported in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings	40 years
Building Improvements	20-30 years
Vehicles	3-15 years
Equipment	5-7 years

**Compensated Absences**

The liability for compensated absences reported in the government-wide financial statements consists of unpaid, accumulated annual and compensatory balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Compensated Absences (Continued)**

The following annual leave is earned during a fiscal year:

Years of Service	Annual Leave Granted Per Month	Total Annual Leave for Fiscal Year	Maximum Annual Leave Accumulation
Less than 3 years	8	96	192
Upon completion of 3 years	10	120	240
Upon completion of 6 years	12	144	288
Upon completion of 11 years	14	168	336
Upon completion of 16 years	16	192	384
Upon completion of 21 years	18	216	432
Upon completion of 30+ years	20	240	480

Each employee will be allowed to accumulate annual leave up to a balance that is twice what he or she earns in a fiscal year. The last column of the table above shows that amount for each tenure level. If an employee's annual leave accumulation exceeds the amount shown for his or her level, that amount will be converted to sick leave annually at the close of the employee's anniversary month.

Sick leave is earned and granted on a monthly basis. As each month ends, employees will be credited with sick leave hours based on his or her years of service. Upon retirement, death or termination of an employee, unused sick leave is not payable.

The following table shows the amount of sick leave hours that will be granted for the various years of service:

Years of Service	Sick Leave Granted Per Month	Total Sick Leave for Fiscal Year
Less than 3 years	8	96
Upon completion of 3 years	10	120
Upon completion of 6 years	12	144

The cost of leave privileges is recognized as current year expenditure in the General Fund when leave is actually taken.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Postemployment Health Care and Life Insurance Benefits**

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The Sheriff recognized the cost of providing these retiree benefits as expenditures in the fund financial statements when paid during the year.

**Government-wide Net Position**

Government-wide net position is divided into three components:

- Investment in capital assets – Consists of net capital assets reduced by the outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.
- Restricted net position – Net position is considered restricted if their use is constrained to a particular purpose. Restrictions can be imposed by either external organization such as creditors (such as debt covenants), grants, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- Unrestricted net position – All other net position that do not meet the definition of “restricted” or “investment in capital assets.”

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

**Governmental Fund Balances**

In the fund financial statements, governmental fund equity is classified as fund balance. Accounting standards require governmental fund balances to be recorded in as many as five classifications as listed below:

- Nonspendable – Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- Restricted – Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- Committed – Amounts that can be used only for specific purposes determined by a formal decision of the Sheriff, which is the highest level of decision-making authority.
- Assigned – Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- Unassigned – All other spendable amounts.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Governmental Fund Balances (Continued)**

When expenditures are incurred for the purposes for which both restricted, and unassigned amounts are available, the Sheriff's office reduces restricted amounts first, followed by unassigned amounts. When expenditures are incurred for purposes for which committed, assigned, or unassigned amounts are available, the Sheriff's office reduces committed amounts first, followed by assigned amounts, and finally unassigned amounts, as needed, unless the Sheriff has provided otherwise in its committed or assignment actions.

**Estimates**

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

**Pension and Retirement Plans**

The Sheriff's office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 7. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

**Deferred Outflows and Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. See Note 7 for additional information on deferred outflows of resources related to defined benefit pension plans, and Note 8 for additional information on deferred outflows of resources related to the total other postemployment benefits (OPEB) liability.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. See Note 7 for additional information on deferred inflows of resources related to defined benefit pension plans, and Note 8 for additional information on deferred inflows of resources related to OPEB.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Current Accounting Standards Scheduled to be Implemented**

Following is a summary of accounting standards adopted by the Governmental Accounting Standards Board (GASB) that are scheduled to be implemented in the future that may affect the Sheriff's financial report:

GASB Statement No. 84, *Fiduciary Activities*. This standard defines and establishes criteria for identifying and reporting fiduciary activities. The focus of the criteria is on (1) whether the Sheriff controls the assets in a fiduciary activity and (2) there are separate identifiable beneficiaries with whom a fiduciary relationship exists. The standard is effective for annual reporting periods beginning after December 15, 2018. The Sheriff will include the requirements of this standard, as applicable, in its June 30, 2020 financial statement. The implementation of GASB No. 84 did not financially effect the Sheriff.

GASB Statement 87, *Leases*. This standard will require all leases to be reported on the statement of net position under a single accounting model for both lessors and lessees. The statement will require the recognition of lease assets or liabilities for leases previously reported as operating leases. Both operating and capital leases will be reported under this single accounting method and reported by lessees as an intangible right to use assets and by lessors as a receivable with both reporting a deferred inflow of resources. The standard is effective for annual reporting periods beginning after June 15, 2021. The Sheriff will include the requirements of this standard, as applicable, in its June 30, 2021 financial statement. All of the Sheriff's lease agreements will need to be evaluated to determine the impact of implementing this standard; however, the effect of this standard or its applicability to the Sheriff are unknown at this time.

**NOTE 2 - LEVIED TAXES**

The Sheriff is the ex-officio tax collector of the Parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied in October and billed to the taxpayers in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of the Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's and legislative pension fund contributions.

The Sheriff has authorized and levied an ad valorem tax of 14.48 mills.

**NOTE 3 - CASH AND CASH EQUIVALENTS**

At June 30, 2020, the Sheriff has unrestricted cash and cash equivalents (book balances) as follows:

<b>General Fund:</b>	
Petty cash	\$ 10,200
Interest - bearing demand deposits	<u>20,351,081</u>
Total General Fund	20,361,281
<b>Fiduciary Funds:</b>	
Interest - bearing demand deposits	2,298,067
Taxes under protest	<u>35,810</u>
Total Fiduciary Funds	<u>2,333,877</u>
Total cash and cash equivalents	<u>\$ 22,695,158</u>

Restricted cash totals \$863,604 at June 30, 2020.

These deposits are stated at cost, which approximates market.

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned to it. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The Sheriff does not have a policy for custodial credit risk. At June 30, 2020, the Sheriff has \$28,030,328 in deposits (collected) bank balance. The deposits were secured from risk by federal deposit insurance and pledged securities. As of June 30, 2020, the Sheriff's bank balance was not exposed to custodial credit risk.

**NOTE 4 - CERTIFICATES OF DEPOSIT**

Certificate of deposit totaled \$2,290,515 at June 30, 2020. Initial maturity at purchase of this certificate of deposit is six months. The certificate of deposit currently matures on October 19, 2020. At June 30, 2020 the interest rate is 0.20% with interest accrued monthly and paid at maturity. Amounts held in escrow in the form of certificates of deposits for protested taxes at June 30, 2020, were \$35,810.

**NOTE 5 - DUE FROM OTHER GOVERNMENTS**

The General Fund receivables at June 30, 2020 are as follows:

<u>Class of Receivables:</u>	<u>Amount</u>
Grants	\$ 6,361,364
Fees, charges, and commissions for service	1,074,171
Sales and ad valorem tax	982,497
State supplemental pay	105,460
Interest	<u>1,801</u>
	<u>\$ 8,525,293</u>

**NOTE 6 - CAPITAL ASSETS**

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

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
<b>Capital assets not being depreciated:</b>				
Land	\$ 1,842,800	\$ -	\$ -	\$ 1,842,800
Construction in progress	<u>58,500</u>	<u>133,450</u>	<u>-</u>	<u>191,950</u>
Total capital assets, not being depreciated	<u>1,901,300</u>	<u>133,450</u>	<u>-</u>	<u>2,034,750</u>
<b>Capital assets being depreciated:</b>				
Buildings and improvements	13,762,484	-	-	13,762,484
Equipment and vehicles	<u>17,914,885</u>	<u>2,293,282</u>	<u>(137,322)</u>	<u>20,070,845</u>
Total capital assets being depreciated	<u>31,677,369</u>	<u>2,293,282</u>	<u>(137,322)</u>	<u>33,833,329</u>
Less accumulated depreciation for:				
Buildings and improvements	1,555,254	364,647	-	1,919,901
Equipment and vehicles	<u>13,681,000</u>	<u>1,620,546</u>	<u>(137,322)</u>	<u>15,164,224</u>
Total accumulated depreciation	<u>15,236,254</u>	<u>1,985,193</u>	<u>(137,322)</u>	<u>17,084,125</u>
Total capital assets being depreciated, net	<u>16,441,115</u>	<u>308,089</u>	<u>-</u>	<u>16,749,204</u>
Governmental activities capital assets, net	<u>\$18,342,415</u>	<u>\$ 441,539</u>	<u>\$ -</u>	<u>\$18,783,954</u>

For the year ended June 30, 2020, depreciation expense was \$1,985,193 and was charged to public safety on the statement of activities.

**NOTE 6 - CAPITAL ASSETS (CONTINUED)**

**Lease Obligations**

As of June 30, 2020, the Sheriff has capitalized vehicles acquired through capital leases with a cost of \$887,540 and corresponding accumulated depreciation of \$340,901. Depreciation for these assets was \$122,077 in 2020.

**Construction Commitment**

At June 30, 2020, the Sheriff had outstanding commitments resulting from the construction contracts in progress of \$66,150.

**NOTE 7 - LONG-TERM DEBT**

**Debt Outstanding – Governmental Activities**

The following is a summary of debt transactions of the Sheriff for the year ended June 30, 2020:

	June 30, 2019	Additions	Deletions	June 30, 2020	Due Within One Year
Governmental activities:					
Net pension liability	\$ 12,947,392	\$ 10,093,007	\$ 6,571,667	\$ 16,468,732	\$ -
OPEB liability	19,280,179	6,612,998	1,834,820	24,058,357	-
Compensated absences	2,276,136	481,730	-	2,757,866	988,764
Capital leases	418,589	326,625	263,757	481,457	-
<b>Total</b>	<b>\$ 34,922,296</b>	<b>\$ 17,514,360</b>	<b>\$ 8,670,244</b>	<b>\$ 43,766,412</b>	<b>\$ 988,764</b>

Long-term debt obligations for the primary government at June 30, 2020, is comprised of capital lease obligations totaling \$887,540 for fleet vehicles. Each vehicle is leased for a five-year term, with varying interest rates ranging from 5.4% to 10.0%, and various monthly payments ranging from \$331 to \$675. The Sheriff paid the lease obligations for 2021 in the current fiscal year; therefore, there is no current liability for capital leases reported. The Sheriff incurred interest expense totaling \$46,359 for capital leases in 2020.

(continued)

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

**Debt Service Requirements to Maturity**

The annual requirements to amortize debt outstanding at June 30, 2020, are as follows:

Year	Capital Leases	
	Principal	Interest
	2021	\$ -
2022	159,211	30,932
2023	186,548	15,303
2024	77,155	7,527
2025	58,543	1,183
	\$ 481,457	\$ 96,950

**NOTE 8 - PENSION AND RETIREMENT PLANS**

The Sheriff's office is a participating employer in the Louisiana Sheriff's Pension and Relief Fund (Fund), which is a cost-sharing defined benefit pension plan. The Fund is a public corporation created in accordance with the provision of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of sheriffs' offices throughout the State of Louisiana, employees of Louisiana Sheriffs' Association and Sheriffs' Pension and Relief Fund's office. The Fund is governed by a Board of Trustees composed of 14 elected members and two legislators who serve as ex-officio members, all of whom are voting members.

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

**Plan Description:**

The Fund is the administrator of a cost-sharing, multiple employer defined benefit plan. The plan provides retirement, disability and survivor benefits to employees of sheriff's offices throughout the state of Louisiana, employees of the Louisiana Sheriff's Association and the Fund's office as provided for in LRS 11:2171. Eligibility for retirement benefits and the computation of retirement benefits are provided for in LRS 11:2178.

(continued)

**NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)**

**Cost of Living Provisions:**

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.

**Funding Policy:**

According to state statute, contribution requirements for all employers are actuarially determined each year. For the plan year ending June 30, 2019, the actual employer contribution rate was 12.25%. In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the plan year ended June 30, 2019.

**Funding Policy (Continued):**

Plan members are required by state statute to contribute 10.25% of their annual covered salary and the Sheriff is required to contribute at an actuarially determined rate.

As of April 1, 1996, the Sheriff also pays the employees contribution percentage. Contributions to the Fund also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the 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 Sheriff's contributions to the Fund, for the years ending June 30, 2020, 2019, and 2018 were \$3,155,870, \$2,980,945, and \$2,962,970, respectively. The Sheriff's contributions paid for the employees' contribution to the Fund, for the years ending June 30, 2020, 2019, and 2018, were \$2,640,626, \$2,494,261, and \$2,381,997, respectively.

**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 \$16,468,732 for its proportionate share of the 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 the contribution effort of the Sheriff relative to the contribution effort of all participating employers during the measurement period. At June 30, 2019, the Sheriff's proportion was 3.482%, which was an increase of 0.105% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Sheriff recognized pension expense of \$4,526,020.

**NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)**

At June 30, 2020, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 3,155,076
Changes of assumptions	5,033,076	-
Net difference between projected and actual earnings on pension plan investments	592,634	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,311,090	-
Differences between allocated and actual contributions	337	13,085
Employer contributions subsequent to the measurement date	3,155,870	-
	\$ 10,093,007	\$ 3,168,161

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

The Sheriff reported a total of \$3,155,870 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2019 which will be recognized as a reduction in net pension liability in the year ended June 30, 2020.

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

Year	LSPRF
2020	\$ 1,349,664
2021	(208,040)
2022	1,037,883
2023	1,226,328
2024	388,641
	\$ 3,794,476

**NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)**

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2019 is as follows:

<b>Valuation Date</b>	June 30, 2019
<b>Actuarial Cost Method</b>	Entry Age Normal Method
<b>Expected Remaining Service Lives</b>	6 years
<b>Investment Rate of Return</b>	7.10% net of investment expenses
<b>Projected salary increase</b>	5.5% (2.50% Inflation, 3.00% Merit)
<b>Mortality</b>	Mortality rates were projected based on the RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Table for active members, healthy annuitants and beneficiaries; RP-2000 Disabled Lives Mortality Table.
<b>Cost of Living Adjustments</b>	The present value of future retirement benefits is based on benefits currently being paid by the system and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.
<b>Changes in Valuation Methods and Assumptions</b>	The discount rate was lowered from 7.25% to 7.10% for the year ended June 30, 2019. The projected salary increase remained the same rate of 5.5% for the year ended June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of June 30, 2019 are summarized in the following table:

**NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)**

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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity securities	62%	4.4%
Bonds	23%	0.7%
Alternative Investments	15%	0.6%
Total	100%	5.7%
Inflation		2.4%
Expected Arithmetic Nominal Return		8.1%

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

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

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

	1.0% Decrease	Current Discount Rate	1.0% Increase
LSPRF			
Rates	6.10%	7.10%	8.10%
APSO Share of NPL	\$ 34,438,637	\$ 16,468,732	\$ 1,345,419

**Amounts Payable to Pension Plan**

The Sheriff has no amount payable to the fund at June 30, 2020.

**NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

**General Information about the OPEB Plan**

**Plan Description:**

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The 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 Governmental Accounting Standards Board Codification Section P52 *Postemployment Benefits Other Than Pensions – Reporting for Benefits Not Provided Through Trusts That Meet Specified Criteria – Defined Benefit*.

**Benefits Provided:**

Medical, dental, and life insurance benefits are made available to employees upon actual retirement. The employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: For employees prior to January 1, 2012 the earlier of attainment of 30 years of service at any age, or the attainment of 55 and 12 years of service. For employees hired on or after January 1, 2012, the earlier of attainment of age 62 and 12 years of service, age 60 and 20 years of service, or age 62 and 12 years of service, or age 55 and 30 years of service.

Life insurance coverage is continued to retirees based on a blended (active and retired). The amount of insurance coverage while active is continued after retirement, but retiree insurance coverage amounts are reduced at age 65 to 65% of the original amount, to 50% of the original amount at age 70, to 30% of the original amount at age 75, and to 20% of the original amount at age 80. The employer pays 100% of the "cost" of the retiree life insurance, but since the "cost" is based on the blended rates, there is an implicit employer subsidy to the extent that the higher retiree rates are diluted by the lower active rates.

**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	53
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>355</u>
	<u><u>408</u></u>

**Total OPEB Liability**

The Sheriff's total OPEB liability of \$24,058,357 was measured as of June 30, 2020 and was determined by an actuarial valuation as of July 1, 2018.

**NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS  
(CONTINUED)**

**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	3.50% annually (beginning of year to determine ADC) 2.21% annually (as of end of year measurement date)
Healthcare cost trend rates	Flat 5.5% annually for 10 years, 4.5% thereafter

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.

Mortality rates were based on the SOA RP-2000 Table.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2010 to June 30, 2020.

**Changes in the Total OPEB Liability**

Changes for the year:	
Service cost	\$ 404,940
Interest	666,340
Differences between expected and actual experience	(1,351,016)
Changes in assumptions	5,541,718
Benefit payments and net transfers	<u>(483,804)</u>
Net changes	<u>4,778,178</u>
Balance at June 30, 2019:	19,280,179
Plus: Net changes in OPEB Liability	<u>4,778,178</u>
Balance at June 30, 2020:	<u>\$ 24,058,357</u>
Balance due within one year (estimated):	<u>\$ 662,000</u>

**NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS  
(CONTINUED)**

**Sensitivity of the total OPEB liability to changes in the discount rate**

The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21%) or 1-percentage-point higher (3.21%) than the current discount rate:

	<b>1.0% Decrease (1.21%)</b>	<b>Current Discount Rate (2.21%)</b>	<b>1.0% Increase (3.21%)</b>
Total OPEB liability	\$ 28,479,025	\$ 24,058,357	\$ 21,157,295

**Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates**

The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (1.21%) or 1-percentage-point higher (3.21%) than the current healthcare trend rates:

	<b>1.0% Decrease (1.21%)</b>	<b>Current Discount Rate (2.21%)</b>	<b>1.0% Increase (3.21%)</b>
Total OPEB liability	\$ 20,903,729	\$ 24,058,357	\$ 28,111,809

**OPEB Expense and 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 \$1,854,448. 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	\$ 769,133	\$ 1,125,847
Changes in assumptions	5,509,165	700,865
Total	\$ 6,278,298	\$ 1,826,712

**NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS  
(CONTINUED)**

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:	
2020	\$ 766,974
2021	766,974
2022	766,974
2023	766,974
2024	766,974
Thereafter	<u>616,716</u>
	<u>\$4,451,586</u>

**NOTE 10 - DEFERRED COMPENSATION PLAN**

The employees of the Sheriff's office may participate in a deferred compensation plan offered by the Sheriff's office. The Sheriff's office is enrolled with The Variable Annuity Life Insurance Company, or VALIC, a subsidiary of American International Group, Inc. (Plan). The Plan was created in accordance with Internal Revenue Code Section 457 and is available to all employees of the Sheriff. The Plan permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, or unforeseeable emergency.

All permanent full-time employees of the Sheriff's office are eligible to participate in the voluntary matching deferred compensation program offered by the Sheriff's office. The program provides a yearly matching contribution based on the employee's length of pension service. The maximum yearly matching contribution by the Sheriff's office ranges from 1% to 4% of the employee's individual annual compensation, including salary and State Supplemental Pay, but not overtime, holiday, or detail wages. The Sheriff's office contribution to the Plan for the year ended June 30, 2020 was \$439,436.

**NOTE 11 - AGENCY FUND CHANGES IN BALANCES**

A summary of changes in agency fund balances due to taxing bodies and others follows:

<u>Agency Fund:</u>	<u>Balance at 6/30/2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at 6/30/2020</u>
Bond	\$ 1,173,002	\$ 2,101,459	\$ 2,100,689	\$ 1,173,772
Tax Collector	60,153	164,605,564	164,264,545	401,172
Civil Fund	602,691	7,209,995	7,432,559	380,127
Jail Inmate	162,865	1,141,248	1,124,151	179,962
Contraband	763,421	45,415	669,366	139,470
City of Donaldsonville	74,339	159,574	178,208	55,705
Town of Sorrento	1,415	2,254	-	3,669
<b>Total</b>	<b><u>\$ 2,837,886</u></b>	<b><u>\$ 175,265,509</u></b>	<b><u>\$ 175,769,518</u></b>	<b><u>\$ 2,333,877</u></b>

**NOTE 12 - TAXES PAID UNDER PROTEST**

Amounts held in escrow for protested taxes at June 30, 2020, were \$35,810, consisting of \$29,951 of taxes paid under protest, plus interest earned to date on the investment of these funds of \$5,859. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

**NOTE 13 - LITIGATION AND CLAIMS**

At June 30, 2020, the Sheriff was involved in several lawsuits. In the opinion of the Sheriff's legal counsel, the ultimate resolution of these claims would not create a liability to the Sheriff in excess of existing insurance coverage.

**NOTE 14 - EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL**

The Sheriff's office is located in the Parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the Ascension Parish Council and are not included in the accompanying financial statements.

**NOTE 15 - RESERVE FOR SELF INSURED HEALTH AND ACCIDENT PLAN**

On August 1, 1992 the Sheriff began providing health and accident insurance coverage for his employees. The plan is funded by the General Fund for employee coverage and by employee premiums paid for dependent coverage. The office is obligated to pay all claims up to \$80,000 per person covered up to an aggregate of \$5,141,645, and the excess is insured with an insurance company up to \$1,000,000.

**NOTE 15 - RESERVE FOR SELF INSURED HEALTH AND ACCIDENT PLAN (CONTINUED)**

The claims liability of \$676,432 reported in the General Fund at June 30, 2020, is based on the requirements of Section C50 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Changes in the claims liabilities during the year ended June 30, 2020 is as follows:

Unpaid claims as of July 1, 2019	\$	578,800
Incurred claims (including claims incurred but not reported as of June 30):		
Provision for current-year events where the Sheriff has retained risk of loss		4,365,239
Payments:		
Claims attributed to current year events where the Sheriff has retained risk of loss		(4,267,607)
		(4,267,607)
Unpaid claims as of June 30, 2020	\$	676,432

**NOTE 16 - LEASES**

The Sheriff has operating leases for building facilities, radio towers, and storage units. Total rent and leases paid for the year was \$82,395.

The Sheriff also leases some of its vehicles under various operating lease agreements. The leases require a fixed monthly payment and maintenance charge. The leases have various expiration dates through June 2022. Total lease expense for the year ended June 30, 2020 related to these vehicles was \$134,825.

The Sheriff signed a sixty-month capital lease for radios in June of 2020. As of year-end the radios have not been received. The Sheriff expects the radios to be received in November or December 2020, due to this no liability has been accrued.

**NOTE 16 - LEASES (CONTINUED)**

Minimum future lease payments required under the operating lease agreements in effect as of June 30, 2020 are as follows:

Year Ending June 30, 2020	Vehicles	Towers and Facilities	Total
2021	\$ 100,813	\$ 78,676	\$ 179,489
2022	1,420	21,000	22,420
	<u>\$ 102,233</u>	<u>\$ 99,676</u>	<u>\$ 201,909</u>

**NOTE 17 - RISK MANAGEMENT**

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, group health and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

**NOTE 18 - TAX ABATEMENT**

The local government is subject to certain property tax abatements granted by the Louisiana State Board of Commerce and Industry (the "State Board"), a state entity governed by board members representing major economic groups and gubernatorial appointees. Abatements to which the government may be subject include those issued for property taxes under the Industrial Tax Exemption Program ("ITEP") and the Restoration Tax Abatement Program ("RTAP"). In addition, the local government has the authority to grant sales tax rebates to taxpayers pursuant to the Enterprise Zone Tax Rebate Program ("EZ Program"). For the year ending June 30, 2020, the government participated in the Industrial Tax Exemption Program.

Under the ITEP, as authorized by *Article 7, Section 21(F) of the Louisiana Constitution and Executive Order Number JBE 2016-73*, companies that qualify as manufacturers can apply to the State Board for a property tax exemption on all new property, as defined, used in the manufacturing process. Under the ITEP, companies are required to promise to expand or build manufacturing facilities in Louisiana, with a minimum investment of \$5 million. The exemptions are granted for a 5- year term and are renewable for an additional

5- year term upon approval by the State Board. In the case of the local government, these state-granted abatements have resulted in reductions of property taxes, which the tax assessor administers as a temporary reduction in the assessed value of the property involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100 percent. The local government may recapture abated taxes if a company fails to expand facilities or otherwise fail to fulfill its commitments under the agreement.

**NOTE 18 - TAX ABATEMENT (CONTINUED)**

Taxes abated for the fiscal year ended June 30, 2020 were as follows:

<u>Tax Abatement/Refund Program</u>	<u>Amount of Taxes Abated During the Fiscal Year</u>
Industrial Tax Exemption Program	\$ 14,788,433

**NOTE 19 - SPECIAL ITEM – APROPRIATIONS TO ASCENSION PARISH COUNCIL**

On January 17, 2020, the Sheriff, along with other Ascension Parish governmental agencies, entered into an intergovernmental agreement with the Ascension Parish Council. Under this agreement the Sheriff agreed to pay \$80,000 towards construction for expansion of the Parish Female Prison. The Sheriff and Parish amended the agreement on May 14, 2020, and the Sheriff agreed to pay an additional \$16,000 for a total of \$96,000 during the fiscal year ended June 30, 2020.

**NOTE 20 - EX-OFFICIO TAX COLLECTOR**

The amount of cash on hand at the end of the year was \$401,172.

The amount of taxes collected for the current year by taxing authority is as follows:

<u>Taxing Authority</u>	<u>Taxes Assessed</u>	<u>Taxes Collected</u>
Ascension Parish School Board	\$ 88,301,643	\$ 88,301,150
Ascension Parish Government	37,998,109	37,997,934
Ascension Parish Sheriff	20,759,911	20,759,795
Pontchartrain Levee District	4,634,547	4,634,519
Ascension Parish Assessor	2,609,338	2,609,323
City of Gonzales	1,257,082	1,257,082
Amite River District	455,866	455,866
Lafourche Levee Basin	402,895	402,895
Ascension Consolidated Utilities District #1	321,603	321,603
Atchafalaya Levee District	68,518	68,518
Bayou Lafourche Water District	61,791	61,791
Louisiana Tax Commission	41,173	41,173
Louisiana Agriculture & Forestry Commission	2,103	2,103
Total	\$ 156,914,579	\$ 156,913,752

**NOTE 20 - EX-OFFICIO TAX COLLECTOR (CONTINUED)**

The amount of taxes assessed and uncollected by the specified taxing authority is presented below. Failure to collect these taxes is due to bankruptcies, outstanding fees, or the fact that the property is considered movable, and therefore, it cannot be sold at property tax sale.

<u>Taxing Authority</u>	<u>Uncollected Taxes</u>
Ascension Parish School Board	\$ 493
Ascension Parish Government	175
Ascension Parish Sheriff	116
Pontchartrain Levee District	28
Ascension Parish Assessor	15
City of Gonzales	-
Amite River District	-
Lafourche Levee Basin	-
Ascension Consolidated Utilities District #1	-
Atchafalaya Levee District	-
Bayou Lafourche Water District	-
Louisiana Tax Commission	-
Louisiana Agriculture & Forestry Commission	-
	\$ 827
Total	\$ 827

**NOTE 21 - RESTATEMENT OF NET POSITION**

During 2020, it was noted that certain vehicle leases were erroneously classified as operating leases. As such, net position was reclassified to properly record these leases as capital leases and capitalize the vehicles.

The effect on the restatement on the primary government's net position is as follows:

	<u>Governmental Activities</u>
Total net position, June 30, 2019, as previously reported	\$ 13,791,655
Restatement of beginning fixed assets for vehicles acquired under capital leases net of accumulated depreciation	342,092
Restatement of beginning capital leases	(418,589)
Total net position, June 30, 2019, restated	\$ 13,715,158

**NOTE 22 - RISK AND UNCERTANTIES**

The COVID-19 outbreak in the United States has caused business disruption through mandated closings, reduction of operating hours, or operational restrictions for nonessential businesses, including retail stores, restaurants, personal service businesses and all entertainment venues. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings. Therefore, the Sheriff expects this matter to negatively impact availability of resources and its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.

**REQUIRED SUPPLEMENTARY INFORMATION**

## ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

June 30, 2020

	Original Budget	Amended Budget	Actual	Variance
<b>REVENUES</b>				
Ad valorem taxes	\$ 21,147,204	\$ 20,750,000	\$ 20,795,382	\$ 45,382
Sales taxes	12,200,000	11,885,000	12,094,989	209,989
Intergovernmental:				
Federal grants	125,000	295,000	5,864,060	5,569,060
State grants:				
State revenue sharing	124,698	427,000	427,396	396
State supplemental pay	1,300,000	1,290,000	1,290,609	609
Other state & local grants	186,200	105,000	105,461	461
Fees, charges, and commissions for service:				
Feeding and keeping prisoners	2,398,000	2,160,000	1,897,044	(262,956)
Civil and criminal fees	1,601,000	1,870,000	1,639,074	(230,926)
Municipal law enforcement fees	1,340,716	1,425,000	1,428,957	3,957
Communications	850,000	1,245,000	1,255,045	10,045
Commissions	627,200	605,000	597,766	(7,234)
Other fees and charges	346,862	310,000	668,967	358,967
Court attendance	15,000	14,250	15,500	1,250
Transportation of prisoners	37,500	55,750	53,328	(2,422)
Interest	383,300	425,000	242,884	(182,116)
Other:	754,155	750,000	763,045	13,045
Total revenues	<u>43,436,835</u>	<u>43,612,000</u>	<u>49,139,507</u>	<u>5,527,507</u>
<b>EXPENDITURES</b>				
Public safety:				
Personal services and related benefits	30,837,506	31,700,000	31,586,546	113,454
Operating services	6,229,250	5,697,400	6,605,986	(908,586)
Materials and supplies	4,950,451	4,890,600	4,199,129	691,471
Travel and other charges	61,501	20,000	19,681	319
Debt service	-	-	310,115	(310,115)
Capital outlay	2,055,041	1,600,000	1,865,817	(265,817)
Total expenditures	<u>44,133,749</u>	<u>43,908,000</u>	<u>44,587,274</u>	<u>(679,274)</u>
Excess of revenues over expenditures	<u>(696,914)</u>	<u>(296,000)</u>	<u>4,552,233</u>	<u>(4,848,233)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets				
Special item:				
Appropriation to Ascension Parish Council	-	-	(96,000)	96,000
Proceeds from capital leases	-	-	326,625	(326,625)
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>230,625</u>	<u>\$ (230,625)</u>
Change in fund balance	(696,914)	(296,000)	4,782,858	
<b>FUND BALANCE</b>				
Beginning of year	<u>23,859,225</u>	<u>24,806,512</u>	<u>24,806,512</u>	
End of year	<u>\$ 23,162,311</u>	<u>\$ 24,510,512</u>	<u>\$ 29,589,370</u>	

The notes to the required supplementary information  
are an integral part of this schedule.

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS  
LAST TEN FISCAL YEARS (1)**

For the year ended June 30, 2020

Financial Statement Date	Service cost	Interest on total OPEB liability	Effect of expected and actual experience	Effect of assumption changes or inputs	Benefit payments	Net change in total OPEB liability	Total OPEB liability, beginning	Total OPEB liability, ending	Covered payroll	Total OPEB liability as a % of covered payroll
<b>June 30, 2020</b>	\$ 404,940	\$ 666,340	\$ (1,351,016)	\$ 5,541,718	\$ (483,804)	\$ 4,778,178	\$ 19,280,179	\$ 24,058,357	\$ 22,317,133	107.80%
<b>June 30, 2019</b>	364,517	665,408	847,848	1,018,363	(627,703)	2,268,433	17,011,746	19,280,179	21,338,524	90.35%
<b>June 30, 2018</b>	394,152	632,917	33,106	(851,051)	(482,480)	(273,356)	17,285,102	17,011,746	20,717,014	82.11%

(1) This schedule is intended to show 10 years - additional information will be presented as it becomes available.

The notes to the required supplementary information  
are an integral part of this schedule.

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**SCHEDULE OF PROPORTIONATE SHARE OF  
NET PENSION LIABILITY****LAST TEN FISCAL YEARS (1)(2)****Louisiana Assessors' Retirement Fund (LARF):**

<b>As of the fiscal year ended (2):</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Employer's proportion of the net pension liability	3.4816%	3.3764%	3.3043%	3.0943%	3.0551%	2.9819%
Employer's proportionate share of net pension liability	\$ 16,468,732	\$ 12,947,392	\$ 14,308,315	\$ 19,639,368	\$ 13,618,188	\$ 11,808,351
Employer's covered payroll	\$ 24,334,241	\$ 23,238,983	\$ 22,886,870	\$ 21,132,766	\$ 20,255,844	\$ 19,118,783
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	67.68%	55.71%	62.52%	92.93%	67.23%	61.76%
Plan fiduciary net position as a percentage of the total pension liability	88.91%	90.41%	88.49%	82.10%	86.61%	87.34%

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

(2) The amounts presented have a measurement date of LSPRF's prior September 30th fiscal year end.

The notes to the required supplementary information  
are an integral part of this schedule.

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**SCHEDULE OF PENSION CONTRIBUTIONS****LAST TEN FISCAL YEARS (1)**

<b>Plan year</b>	<b>Contractually required contribution</b>	<b>Contributions in relation to contractually required contribution</b>	<b>Contribution deficiency (excess)</b>	<b>Employer's covered payroll</b>	<b>Contributions as a % of covered employee payroll</b>
2020	\$ 3,155,870	\$ 3,155,870	\$ -	\$ 25,762,203	12.25%
2019	2,980,945	2,980,945	-	24,334,241	12.25%
2018	2,962,970	2,962,970	-	23,238,983	12.75%
2017	3,032,512	3,032,512	-	22,886,870	13.25%
2016	2,905,756	2,905,756	-	21,132,766	13.75%
2015	2,886,457	2,886,457	-	20,255,844	14.25%

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

The notes to the required supplementary information are an integral part of this schedule.

**ASCENSION PARISH SHERIFF**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

For the year ended June 30, 2020

**NOTE 1 - BUDGETS**

**Budget Policy and Budgetary Accounting**

A proposed budget is prepared and submitted by the Sheriff prior to the beginning of each fiscal year. A budget summary and notice of a public hearing is published with the public hearing being conducted prior to the commencement of the budget year.

The annual operating budget, prepared on the modified accrual basis, covers the General Fund. Budget amendments are approved and are included in the financial statements.

In connection with budget preparation, a portion of the unassigned fund balance of an individual fund may be committed for expenditures of the subsequent year. Such designation represents the extent to which the fund balance is used to balance the subsequent year's operating budget of that fund as reflected in the legally adopted budget.

**Basis of Accounting**

All of the Sheriff's governmental funds' budgets are prepared on the modified accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended June 30, 2020. The Sheriff's basis of budgetary accounting follows generally accepted accounting principles.

**NOTE 2 - OPEB LIABILITY**

**Changes of Benefit Terms**

No changes.

**Changes of Assumptions**

The discount rate decreased from 3.50% to 2.21% as of the measurement date of June 30, 2020.

**NOTE 3 - NET PENSION LIABILITY**

**Changes of Benefit Terms**

Louisiana Sheriffs' Pension and Relief Fund

No changes.

**NOTE 3 - NET PENSION LIABILITY (CONTINUED)**

**Changes of Assumptions**

Louisiana Sheriffs' Pension and Relief Fund

The investment rate of return decreased by 0.15% to 7.10%, and the inflation rate decreased by 0.10% to 2.40%, for the plan year ended June 30, 2019. Additionally, expected remaining services lives did not change from the prior year.

**ASCENSION PARISH SHERIFF**

**NOTES TO PROPORTIONATE SHARE OF NET PENSION  
LIABILITY AND SCHEDULE OF PENSION CONTRIBUTIONS**

For the year ended June 30, 2020

**NOTE 1 - NET PENSION LIABILITY**

**Changes of Benefit Terms**

Louisiana Sheriffs' Pension and Relief Fund  
No changes.

**Changes of Assumptions**

Louisiana Sheriffs' Pension and Relief Fund  
The investment rate of return decreased by 0.15% to 7.10%, and the inflation rate decreased by 0.10% to 2.50%, for the plan year ended June 30, 2019. Additionally, expected remaining services lives did not change from the prior year.

**OTHER SUPPLEMENTARY INFORMATION**

**ASCENSION PARISH SHERIFF  
Donaldsonville, Louisiana**

**GENERAL DESCRIPTIONS  
AGENCY FUNDS**

June 30, 2020

**SHERIFF'S CIVIL FUNDS**

The Sheriff's Civil Funds account for funds held in civil suits, sheriff's sales, and garnishments.

**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.

**BOND FUND**

The Bond Fund accounts for the collection of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

**CONTRABAND FUND**

The Contraband Fund holds all criminally disputed funds until a decision as to ownership is decided in District Court. The monies are distributed according to court judgment.

**JAIL INMATE FUND**

The Jail Inmate Fund accounts for all funds received from and disbursed to the inmates as they enter and are released from the prison system.

**CITY OF DONALDSONVILLE COURT FUND**

The City of Donaldsonville Court Fund accounts for the collection of fines and costs, and payment of these collections to the recipients in accordance with applicable laws.

**TOWN OF SORRENTO COURT FUND**

The Town of Sorrento Court Fund accounts for the collection of fines and costs, and payment of these collections to the recipients in accordance with applicable laws.

**ASCENSION PARISH SHERIFF**  
 Donaldsonville, Louisiana

**AGENCY FUNDS**  
**COMBINING SCHEDULE OF CHANGES IN BALANCES**  
**DUE TO TAXING BODIES AND OTHERS**

For the year ended June 30, 2020

	<u>Sheriff's Civil</u>	<u>Tax Collector</u>	<u>Bond</u>	<u>Contraband</u>	<u>Jail Inmate</u>	<u>City of Donaldsonville Court fund</u>	<u>City of Sorrento Court Fund</u>	<u>Total</u>
<b>Balances at beginning of year:</b>	\$ 602,691	\$ 60,153	\$ 1,173,002	\$ 763,421	\$ 162,865	\$ 74,339	\$ 1,415	\$ 2,837,886
<b>Additions:</b>	7,209,995	164,605,564	2,101,459	45,415	1,141,248	159,574	2,254	175,265,509
<b>Reductions:</b>	<u>7,432,559</u>	<u>164,264,545</u>	<u>2,100,689</u>	<u>669,366</u>	<u>1,124,151</u>	<u>178,208</u>	-	<u>175,769,518</u>
<b>Balances at end of year:</b>	<u>\$ 380,127</u>	<u>\$ 401,172</u>	<u>\$ 1,173,772</u>	<u>\$ 139,470</u>	<u>\$ 179,962</u>	<u>\$ 55,705</u>	<u>\$ 3,669</u>	<u>\$ 2,333,877</u>

STATE OF LOUISIANA  
PARISH OF ASCENSION

AFFIDAVIT

**Bobby Webre, Sheriff of Ascension Parish**

**BEFORE ME**, the undersigned authority, personally came and appeared, Bobby Webre, the sheriff of Ascension Parish, State of Louisiana, who after being duly sworn, deposed and said:

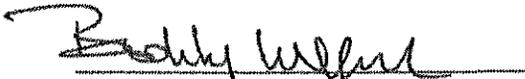
The following information is true and correct:

\$401,172 is the amount of cash on hand in the tax collector account on June 30, 2020.

He further deposed and said:

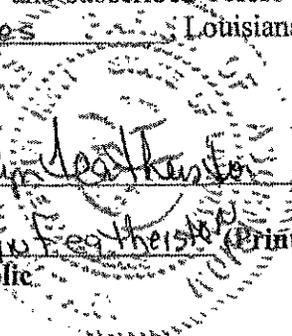
All itemized statements of the amount of taxes collected for tax year 2019, by taxing authority, are true and correct.

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.



**Bobby Webre**  
**Sheriff of Ascension Parish**

SWORN to and subscribed before me, Notary, this 5<sup>th</sup> day of October 2020, in my office in the Bonzales Louisiana.



Karolyne Featherston (Signature)

KAROLYNE FEATHERSTON (Print), # 99606  
Notary Public

\_\_\_\_\_  
(Commission)

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND  
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended June 30, 2020

**Agency Head: Robert P. Webre, Sheriff**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 164,486
Benefits - retirement	49,004
Benefits - insurance	7,956
Travel - lodging	1,646
Registration fees	700
Travel per diem	624
Travel - airfare	291
Benefits - life insurance	152
Vehicle provided by government	Note 1
Total	<u>\$ 224,859</u>

Note 1: Use of a qualified nonpersonal use vehicle, including commuting, is excludable to the employee as a working condition fringe benefit if the specific requirements for the type of vehicle are met.

Recordkeeping and substantiation by the employee are not required by the IRS.

*Reg § 1.274-5T(k); Reg. § 1.132-5(h).*

IRS Fringe Benefit Guide, Office of Federal, State and Local Governments, Publication 513 (1-2014) excludes qualified nonpersonal use of vehicles from employee income for unmarked vehicles used by law enforcement officers if the use is officially authorized. The Sheriff has complied with the requirements of this regulation

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

## ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2020

Grantor/State Pass-through/Program name	CFDA Number	Pass-Thorough Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Transportation</b>			
Passed through Louisiana Highway Safety Commission			
State and Community Highway Safety	20.600 & 20.608	2019-30-12	\$ 2,629
Impaired Driving	20.616	2019-30-12	<u>20,548</u>
<b>Total U.S. Department of Transportation</b>			<u>23,177</u>
<b>U.S. Department of Justice</b>			
<i>Bureau of Justice Assistance</i>			
Edward Byrne Memorial Justice Assistance Grant Program			
Multi Jurisdiction	16.738	2017-DJ-04-4699	2,503
Patrick Leahy Bulletproof Vest Partnership			
2018 Bulletproof Vest Partnership	16.607	Unavailable	11,507
Passed through Louisiana Commission on Law Enforcement			
<i>Office on Violence Against Women</i>			
Domestic Violence	16.588	2018-WF-01-4694	5,624
Domestic Violence	16.588	2018-WF-01-5330	5,344
Passed through Louisiana Commission on Law Enforcement			
Victim Assistant Formula Grant	16.575	2017-VA-03/02/01/04-4307	35,493
Victim Assistant Formula Grant	16.575	2018-VA-01/02/03/04-5423	45,730
CESF 2020	16.751	2020-DJ-01-5507	<u>15,058</u>
<b>Total U.S. Department of Justice</b>			<u>121,259</u>
<b>U.S. Department of Treasury</b>			
<i>The Coronavirus Aid, Relief, &amp; Economic Security Act ("CARES ACT")</i>			
Passed through Division of Administration Office of the Commissioner			
*CARES Act	21.019	Unavailable	<u>6,155,317</u>
<b>U.S. Department of Homeland Security</b>			
<i>Hazard Mitigation Grant</i>			
Passed through LA Governor's Office Homeland Security and Emergency Preparedness			
Hurricane Barry	97.039	Unavailable	<u>190,950</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 6,490,703</u>
* Major Program			

See the accompanying notes to the schedule of expenditures of federal awards.

**ASCENSION PARISH SHERIFF**  
Donaldsonville, Louisiana

**NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the year ended June 30, 2020

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**General**

The Sheriff's schedule of expenditures of federal awards presents the activity of the federal financial assistance programs of the Sheriff. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed-through other government agencies are included on the schedule.

**Basis of Accounting**

The accompanying schedule of expenditures of Federal awards includes the Federal grant activity of the Ascension Parish Sheriff and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements Cost Principles and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basis financial statements.

**NOTE 2 - RECONCILIATION TO THE BASIC FINANCIAL STATEMENTS**

The expenditures listed in the accompanying schedule are reported in the following funds in the Sheriff's financial statements. Since revenues are recognized to the extent expenditures are incurred, expenditures are readily identifiable with the revenues reported. These revenues are included within the intergovernmental revenues reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance.

Intergovernmental revenue in the governmental fund statement of revenues, expenditures, and changes in fund balance for the year ended June 30, 2020	\$ 8,314,169
Intergovernmental revenue from non-federal sources	<u>(1,823,466)</u>
Total federal award expenditures per schedule	<u>\$ 6,490,703</u>

**NOTE 3 - DE-MINIMIS INDIRECT COST RATE**

The Sheriff elected not to use the 10% de-minimis indirect cost rate.

**NOTE 4 - AMOUNTS PROVIDED TO SUBRECIPIENTS**

The Sheriff did not provide any federal funds to subrecipients.

**OTHER INDEPENDENT AUDITORS' REPORT**

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

The Honorable Robert P. Webre  
Ascension Parish Sheriff  
Donaldsonville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Ascension Parish Sheriff (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 and have issued our report thereon dated December 18, 2020.

**Internal Control over Financial Reporting**

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

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2020-001 to be a material weakness.

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. We consider the deficiency described in the accompany schedule of findings and questioned costs as item 2020-002 to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Sheriff's Response to Findings**

The Sheriff's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Sheriff's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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.

This report is intended solely for the information and use of the Sheriff, the Louisiana Legislative Auditor, and federal and state agencies, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
December 18, 2020

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

The Honorable Robert P. Webre  
Ascension Parish Sheriff  
Donaldsonville, Louisiana

**Report on Compliance with Each Major Federal Program**

We have audited the Ascension Parish Sheriff's (the Sheriff's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Sheriff's major federal programs for the year ended June 30, 2020. The Sheriff's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

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

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

### **Opinion on the Coronavirus Aid, Relief, & Economic Security Act Grant (CFDA # 21.019)**

In our opinion, the Sheriff complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

### **Report on Internal Control over Compliance**

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

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

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

### **Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

This report is intended solely for the information and use of the Sheriff, the Louisiana Legislative Auditor, and federal and state agencies, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
December 18, 2020

**ASCENSION PARISH SHERIFF  
DONALDSONVILLE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the year ended June 30, 2020

**1) Summary of Auditors' Results:**

- A) The type of report issued on the financial statements: **Unmodified opinion.**
  - B) Significant deficiency in internal control that was disclosed by the audit of financial statements: **2020-002.**  
  
Material weaknesses: **2020-001.**
  - C) Noncompliance which is material to the financial statements: **None.**
  - D) Significant deficiencies in internal control over major programs: **None.**  
  
Material weaknesses: **None.**
  - E) The type of report issued on compliance for major programs: **Unmodified opinion.**
  - F) Any audit findings disclosed that are required to be reported in accordance with 2 CFR.516(a): **None.**
  - G) Identification of Major Programs:  
  
U.S. Department of Treasury  
1) Coronavirus Aid, Relief, & Economic Security Act ("CARES ACT")  
C.F.D.A. 21.019
  - H) Dollar threshold used to distinguish between Type A and Type B programs: **\$750,000.**
  - I) Auditee qualified as a low-risk auditee: **No.**
- 2) Findings relating to the financial statements reported in accordance with *Governmental Auditing Standards*: 2020-001 and 2020-002.**

**ASCENSION PARISH SHERIFF  
DONALDSONVILLE, LOUISIANA**

**SUMMARY OF FINDINGS AND QUESTIONED COSTS**

For the year ended June 30, 2020

**3) FINDINGS – FINANCIAL STATEMENT FINDINGS**

**2020-001 Internal Control over Financial Reporting**

**Fiscal Year Finding Originated:** 2018

**Criteria:** Internal controls over financial reporting consists of policies and procedures related to an entity's ability to initiate, record, process, and report financial data consistent with the assertions embodied in the financial statements and in accordance with generally accepted accounting principles (GAAP).

**Condition:** During the year, the Sheriff did not properly reconcile major account balances to the general ledger in a timely manner.

**Cause:** Reconciliations of major account balances were not performed in a timely and accurate manner.

**Effect:** By not reconciling account balances in a timely and accurate manner, the Sheriff may be receiving inaccurate financial information. This hinders the Sheriff's ability to make appropriate financial decisions. Further, this may render budgetary controls as ineffective.

**Recommendation:** General and subsidiary ledger reconciliations should be performed on a monthly basis and in a timely and accurate manner. These reconciliations should be reviewed by someone independent of the preparer.

**Views of responsible officials:** See management's corrective action plan following the summary of prior year finding and recommendations.

**ASCENSION PARISH SHERIFF  
DONALDSONVILLE, LOUISIANA**

**SUMMARY OF FINDINGS AND QUESTIONED COSTS**

For the year ended June 30, 2020

**3) FINDINGS – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**2020-002 Segregation of Duties**

**Fiscal Year Finding Originated:** 2019

**Criteria:** Proper segregation of duties is required to ensure internal control over financial reporting.

**Condition:** Based on our observations, the Sheriff does not exercise adequate segregation of duties over vendor payments. The same employees that process and approve disbursements can add or modify vendors in the accounting system.

**Cause:** The Sheriff did not properly segregate these responsibilities.

**Effect:** The Sheriff may not have adequate controls over disbursements and payroll processing.

**Recommendation:** The Sheriff should implement policies and procedures to prevent someone from having the ability to alter employee/vendor information in the accounting system and processing payroll/disbursement transactions.

**Views of responsible officials:** See management's corrective action plan following the summary of prior year finding and recommendations.

**ASCENSION PARISH SHERIFF  
DONALDSONVILLE, LOUISIANA**

**SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

For the year ended June 30, 2020

**2019-001 Internal Control over Financial Reporting**

This finding is not resolved and has been reclassified as 2020-001.

**2019-002 Segregation of Duties**

This finding is not resolved and has been reclassified as 2020-002.

**2019-003 Louisiana Public Bid Law**

This finding has been resolved.

**2019-004 Daily Deposits**

This finding has been resolved.

Parish Seat  
Courthouse  
300 Houmas St. Suite E  
P.O. Box 268  
Donaldsonville, La. 70346-0268  
Bus. Office: 225-473-8671  
Fax: 225-621-8182  
Dispatch: 225-473-8673  
Jail: 225-473-8674



Gonzales Office  
828 S. Irma Blvd., Suite 101  
P. O. Box 118  
Gonzales, La. 70707  
Bus. Office: 225-621-8340  
Civil: 225-621-8341  
Dispatch: 225-621-8300  
Warrants: 225-621-8308  
Fax: 226-647-8156

**BOBBY WEBRE**  
SHERIFF AND EX-OFFICIO TAX COLLECTOR

**MANAGEMENT'S  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2020**

**A) FINDINGS – FINANCIAL STATEMENT FINDINGS**

**2020-001 Internal Control over Financial Reporting**

Controls over the reconciliation process of general ledger accounts will be reviewed and updated and procedures will be implemented to address internal control deficiencies and ensure timely and accurate recording and reconciliation of financial data.

Expected implementation date: June 30, 2021

**2020-002 Segregation of Duties**

Management will assess its internal control over payroll processes and implement new policies and procedures to ensure that employees do not have the authority to alter employee/vendor information in the accounting system and process those disbursements.

Expected implementation date: June 30, 2021

The above corrective action plan addresses the auditor's current year findings. If you require additional information concerning the corrective action plan, please contact Kathleen LoCicero, Chief Financial Officer, PO. Box 268, Donaldsonville, Louisiana 70346.

A handwritten signature in blue ink that reads "Kathleen LoCicero".

Kathleen LoCicero  
Chief Financial Officer