



**ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2019**



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**Rozier McKay  
& Willis** | CERTIFIED PUBLIC  
ACCOUNTANTS |

November 7, 2019

Independent Auditors' Report

The Honorable Steven McCain  
Grant Parish Sheriff

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Grant Parish Sheriff, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Grant Parish Sheriff's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITOR'S RESPONSIBILITY

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

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

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

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Grant Parish Sheriff, as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.



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# ***Grant Parish Sheriff***

***November 7, 2019***

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## **OTHER MATTERS**

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require the information listed below to supplement the basic financial statements.

- Management's Discussion and Analysis
- Statements of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
- Schedule of Changes in Net OPEB Liability – Retiree Healthcare Plan
- Schedule of Net Pension Liability Data – Cost Sharing Retirement Systems
- Schedule of Employer Contributions – Cost Sharing Retirement Systems

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 Supplemental Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Grant Parish Sheriff's basic financial statements. The other supplemental information listed below is presented for purposes of additional analysis and are not a required part of the basic financial statements.

- Combining Schedules – Non Major Governmental Funds
- Combining Statement of Fiduciary Net Position – Agency Funds
- Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

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

## **OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARD**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2019, on our consideration of the Grant Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Grant Parish Sheriff's internal control over financial reporting and compliance.



Rozier, McKay & Willis  
Certified Public Accountants

# **GRANT PARISH SHERIFF**

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

**June 30, 2019**

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This section of the annual financial report presents our discussion and analysis of the Grant Parish Sheriff's financial performance during the fiscal year ended June 30, 2019.

### **OVERVIEW OF FINANCIAL STATEMENTS**

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Grant Parish Sheriff's financial position and results of operations from differing perspectives which are described as follows:

#### **Government –Wide Financial Statements**

The government-wide financial statements report information about the Grant Parish Sheriff as a whole using accounting methods similar to those used by private-sector companies. The government-wide financial statements report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Grant Parish Sheriff's assets and all liabilities. All of the Sheriff's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by property taxes, sales taxes and grants.

#### **Fund Financial Statements**

Fund financial statements provide detailed information regarding the Grant Parish Sheriff's most significant activities and are not intended to provide information for the Sheriff's Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Grant Parish Sheriff's funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Grant Parish Sheriff's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

### **FINANCIAL ANALYSIS OF THE GRANT PARISH SHERIFF AS A WHOLE**

An analysis of the government-wide Statement of Net Position is presented as follows:

	<b>June 30,</b>	
	<b>2019</b>	<b>2018</b>
<b><u>Assets:</u></b>		
Cash and Cash Equivalents	\$ 3,482,168	\$ 3,405,941
Receivables	349,838	429,223
Due from Fiduciary Funds	137,029	176,030
Capital Assets – Land	53,454	53,454
Capital Assets	3,625,955	3,998,762
<b>Total Assets</b>	<b>7,648,444</b>	<b>8,063,410</b>
<b>Deferred Outflow of Resources</b>	<b>1,242,766</b>	<b>1,043,559</b>
<b><u>Liabilities:</u></b>		
Accounts Payable and Other Payables	26,036	63,767
Long Term Debt		
Compensated Absences	61,254	46,594
Net Other Post-Employment Benefits	3,185,418	2,426,992
Net Pension Liability	1,494,968	1,606,848
Capital Lease Obligation	135,422	212,325
<b>Total Liabilities</b>	<b>4,903,098</b>	<b>4,356,526</b>
<b>Deferred Inflow of Resources</b>	<b>517,304</b>	<b>313,455</b>
<b><u>Net Position:</u></b>		
Invested in Capital Assets	3,543,987	3,839,891
Restricted	558,085	499,543
Unrestricted	(631,264)	97,554
<b>Total Net Position</b>	<b>\$ 3,470,808</b>	<b>\$ 4,436,988</b>

# **GRANT PARISH SHERIFF**

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

**June 30, 2019**

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As the presentation appearing above demonstrates, a portion of the net position is restricted for particular activities. The remaining net position is invested in capital assets that are used to conduct public safety operations. Recognizing long-term liabilities associated with providing retirement benefits and post-retirement healthcare benefits has eliminated the unrestricted net position. Despite the absence of unrestricted net position, sufficient resources are available to meet these obligations for the foreseeable future.

An analysis of the government-wide Statement of Activities is presented as follows:

	<b>For the Year Ended June 30,</b>	
	<b>2019</b>	<b>2018</b>
<b><u>Revenues:</u></b>		
Program Revenue:		
Charges for Services	\$ 1,740,693	\$ 1,837,960
Operating Grants and Contributions	397,382	551,523
Capital Grants and Contributions	----	----
General Revenue:		
Property Taxes	2,580,314	2,327,987
Sales Taxes	1,319,735	1,242,572
Revenue Sharing	114,554	114,954
Other	116,208	75,247
Total Revenue	<u>6,268,886</u>	<u>6,150,243</u>
<b><u>Program Expenses:</u></b>		
Public Safety	7,227,540	6,516,625
Interest on Long-Term Debt	7,526	7,536
Total Program Expenses	<u>7,235,066</u>	<u>6,524,161</u>
Change in Net Position	<u>(966,180)</u>	<u>(373,918)</u>
<b><u>Net Position Beginning</u></b>		
As Previously Reported	4,436,988	5,234,998
Cumulative Effect of Adopting GASB 75	----	(424,092)
As Restated	<u>4,436,988</u>	<u>4,810,906</u>
Net Position Ending	<u>\$ 3,470,808</u>	<u>\$ 4,436,988</u>

As the accompanying presentation demonstrates, recording actuarially determined liabilities associated with providing benefits to retirees has consumed a portion of the net position. Net position has decreased by \$966,180 representing a change of 21.8% over the net asset balance for the previous year.

### **FINANCIAL ANALYSIS OF THE GRANT PARISH SHERIFF'S FUNDS**

For the year ended June 30, 2019, governmental fund balances decreased by \$4,428. Differences between the decrease in fund balances and the decrease in government-wide net position are attributable to including capital assets, debts and costs associated benefits that employees have earned in the government wide presentation. These items do not meet the criteria for being reported in the fund financial statements.

### **BUDGET HIGHLIGHTS**

Budgets for the General Fund and the Major Special Revenue Funds have been amended to respond to circumstances, make minor changes to revenue projections and make other modifications to address matters that were not anticipated when the initial budget was prepared.

# **GRANT PARISH SHERIFF**

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

**June 30, 2019**

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### **CAPITAL ASSET ADMINISTRATION**

For the year ended June 30, 2019, capital asset acquisitions included replacing existing equipment that has reached the end of its useful life and depreciating existing assets.

### **DEBT ADMINISTRATION**

Debt is limited to long-term lease agreements that were executed to acquire new vehicles. No new lease obligations were incurred during the current year and activity was listed to making scheduled payments due on existing obligations.

### **FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS**

At the present time, management is not aware of factors that are expected to affect future operations.

# **Grant Parish Sheriff**

## **Statement of Net Position**

**June 30, 2019**

	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$ 3,482,168
Receivables (net)	349,838
Due From Fiduciary Funds	137,029
Capital Assets - Land	53,454
Capital Assets - Depreciable	<u>3,625,955</u>
<b>Total Assets</b>	<u>7,648,444</u>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	
Pension Funding Deferrals	<u>1,242,766</u>
<b><u>LIABILITIES</u></b>	
Accounts Payable and Other Payables	26,036
Long-Term Liabilities	
Compensated Absences	61,254
Net Other Post Employment Benefits	3,185,418
Net Pension Liability	1,494,968
Capital Lease Obligation	
Due within one year	68,170
Due in more than one year	<u>67,252</u>
<b>Total Liabilities</b>	<u>4,903,098</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	
Pension Funding Deferrals	<u>517,304</u>
<b><u>NET POSITION</u></b>	
Invested in Capital Assets, Net of Related Debt	3,543,987
Restricted	558,085
Unrestricted	<u>(631,264)</u>
<b>Total Net Position (deficit)</b>	<u>\$ 3,470,808</u>

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

# **Grant Parish Sheriff**

## **Statement of Activities**

**For the Year Ended June 30, 2019**

	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expenses)</u>
		<u>Charges For</u>	<u>Operating</u>	<u>Capital</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>
			<u>Contributions</u>	<u>Contributions</u>
				<u>Revenue and</u>
				<u>Changes in</u>
				<u>Net Position</u>
<u>Governmental Activities</u>				
Public Safety				
Law Enforcement	\$ 7,227,540	\$ 1,740,693	\$ 397,382	\$ -
Interest on Long-Term Debt	<u>7,526</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Governmental Activities	<u>7,235,066</u>	<u>1,740,693</u>	<u>397,382</u>	<u>-</u>
 <u>General Revenues</u>				
Taxes				
				2,580,314
				1,319,735
				114,554
				<u>116,208</u>
				<u>4,130,811</u>
				(966,180)
				<u>4,436,988</u>
				<u>\$ 3,470,808</u>

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

# **Grant Parish Sheriff**

## **Balance Sheet - Governmental Funds**

**June 30, 2019**

	General	Emergency 911 Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 2,956,568	\$ 479,368	\$ 46,232	\$ 3,482,168
Receivables	307,834	42,004	-	349,838
Due From Fiduciary Funds	137,029	-	-	137,029
Due From Other Funds	4,475	-	-	4,475
<b>Total assets</b>	<b>\$ 3,405,906</b>	<b>\$ 521,372</b>	<b>\$ 46,232</b>	<b>\$ 3,973,510</b>
<b>Liabilities and Fund Balance</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 20,992	\$ -	\$ 5,044	\$ 26,036
Due to Other Funds	-	-	4,475	4,475
<b>Total liabilities</b>	<b>20,992</b>	<b>-</b>	<b>9,519</b>	<b>30,511</b>
<b>Fund Balance</b>				
Restricted For:				
Emergency Communications	-	521,372	-	521,372
Youth Programs	-	-	14,449	14,449
Chappel Operations and Maintenance	-	-	22,264	22,264
Unassigned	3,384,914	-	-	3,384,914
<b>Total Fund Balances</b>	<b>3,384,914</b>	<b>521,372</b>	<b>36,713</b>	<b>3,942,999</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,405,906</b>	<b>\$ 521,372</b>	<b>\$ 46,232</b>	<b>\$ 3,973,510</b>

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

# **Grant Parish Sheriff**

## **Reconciliation of the Governmental Funds Balance**

### **Sheets to the Statement of Net Position**

**June 30, 2019**

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Total Fund Balances - Governmental Funds	\$ 3,942,999
Amounts reported for governmental activities in the statement of net position are different because:	
Long term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet	(4,877,062)
Deferred inflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet	1,242,766
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	3,679,409
Deferred outflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet	<u>(517,304)</u>
Net Position of Governmental Activities	<u>\$ 3,470,808</u>

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

# **Grant Parish Sheriff**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Governmental Funds For the Year Ended June 30, 2019**

	General	Emergency 911 Fund	Other Governmental Funds	Total Governmental Funds
<b><u>Revenues:</u></b>				
Taxes				
Property Taxes	\$ 2,580,314	\$ -	\$ -	\$ 2,580,314
Sales Taxes	1,319,735	-	-	1,319,735
Intergovernmental	527,213	-	-	527,213
Fees, Charges, Fines and Forfeitures	1,379,582	293,673	31,604	1,704,859
Other	132,714	2,927	21,536	157,177
Total revenues	<u>5,939,558</u>	<u>296,600</u>	<u>53,140</u>	<u>6,289,298</u>
<b><u>Expenditures:</u></b>				
Current				
Public Safety				
Personnel Services	4,324,760	-	-	4,324,760
Operating Services	960,137	1,104	-	961,241
Materials and Supplies	727,258	-	8,490	735,748
Other Expenses	107,389	-	-	107,389
Capital Expenditures	80,159	-	-	80,159
Debt Service	84,429	-	-	84,429
Total expenditures	<u>6,284,132</u>	<u>1,104</u>	<u>8,490</u>	<u>6,293,726</u>
Excess (Deficiency) of Revenues Over Expenditures	(344,574)	295,496	44,650	(4,428)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	281,604	-	-	281,604
Transfers Out	-	(250,000)	(31,604)	(281,604)
Net Change in Fund Balances	(62,970)	45,496	13,046	(4,428)
Fund balance - Beginning of Year	<u>3,447,884</u>	<u>475,876</u>	<u>23,667</u>	<u>3,947,427</u>
Fund balance - End of Year	<u>\$ 3,384,914</u>	<u>\$ 521,372</u>	<u>\$ 36,713</u>	<u>\$ 3,942,999</u>

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

# **Grant Parish Sheriff**

## ***Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities For the Year Ended June 30, 2019***

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Change in Fund Balances - Governmental Funds \$ (4,428)

Some transactions reported in the statement of activities do not require the use of current financial resources. Accordingly, a timing difference exist between when transactions affect the governmental funds and government-wide activities. (665,848)

Governmental funds report debt proceeds as income and repayment of debt as an expenditure; however, these transactions increase and decrease liabilities reported in the statement of net position. The effect of debt proceeds and repayment are presented as follows:

Debt proceeds	-	
Repayment of debt principal	<u>76,903</u>	76,903

Capital outlays are reported in Governmental Funds as expenditures; however, in the Government-Wide Statement of Activities, the cost is reported as an asset and allocated over estimated useful lives as depreciation expense. Amounts reported as capital expenditures and depreciation expense are provided as follows:

Capital expenditures reported by Governmental Funds	80,159	
Depreciation expense reported on a government-wide basis	<u>(452,966)</u>	<u>(372,807)</u>

Change in Net Position - Government-Wide Statement of Activities \$ (966,180)

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

# **Grant Parish Sheriff**

## **Statement of Fiduciary Net Position**

**June 30, 2019**

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	<u>Agency Funds</u>
<b><u>Assets</u></b>	
Cash and Cash Equivalents	\$ 866,287
Receivables	2,123
Total Assets	<u>\$ 868,410</u>
<b><u>Liabilities</u></b>	
Due to Taxing Bodies and Others	\$ 731,381
Due to Other Funds	137,029
Total Liabilities	<u>\$ 868,410</u>

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

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

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

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

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

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

The accompanying policies conform to generally accepted accounting principles for governmental units.

#### **Financial Reporting Entity**

The Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

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

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

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Based on the previous criteria, the Grant Parish Sheriff's Office is considered a primary government. Furthermore, based on application of the criteria presented above, the Sheriff's Office has no component units.

### **Basic Financial Statements**

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Grant Parish Sheriff's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Grant Parish Sheriff's financial position and results of operations from differing perspectives which are described as follows:

#### **Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about the Grant Parish Sheriff as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services and most grants.

#### **Fund Financial Statements**

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. The Sheriff's funds include governmental funds and fiduciary funds described as follows:

##### **Governmental Funds**

Major individual funds are reported as separate columns in the fund financial statements. Sheriff's major funds are described as follows:

General Fund – The general fund is the primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Emergency 911 Fund – This fund is used to account for funds dedicated to the providing emergency communications.

##### **Fiduciary Funds**

Fiduciary funds utilized by the Sheriff's Office are limited to agency funds that account for assets held as an agent on behalf of individuals and organizations. The agency funds are custodial in nature and does not measure of results of operations.

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

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### **Basis of Accounting and Measurement Focus**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<b><u>Financial Statement Presentation</u></b>	<b><u>Basis of Accounting</u></b>	<b><u>Measurement Focus</u></b>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is generally considered available if it is collected within 60 days of year end or may otherwise be available to finance current expenditures. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported other financing sources and repayment of long-term debt is reported as an expenditure of funds.

### **Use of Estimates**

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### **Budget Practices**

Budgets are adopted on the modified accrual basis of accounting, as discussed in the Governmental Funds. Annual appropriated budgets are usually adopted for the General and Special Revenue Funds. All annual appropriations lapse at the end of the fiscal year. Budgets for capital projects are adopted on a project-length basis. Because these non-operating budgets primarily serve as a management control function, no comparison between budgeted and actual amounts for funds budgeted on this basis is provided in this document.

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

- The Sheriff prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
- A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, the date of the public hearing is published.

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

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- A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
- After the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- All budgets are controlled at the fund level, and are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the Sheriff.

### **Capital Assets**

Capital assets include buildings, equipment and vehicles that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. Useful lives range from 3 to 40 years depending on the nature of the capital asset.

### **Cash**

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments.

### **Accrued Leave**

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure of funds and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are not reported in the Fund Financial Statements. The full liability and related costs are reported in the Government-Wide Financial Statements. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

### **Internal Activity**

Resources belonging to particular funds are commonly shared with other funds that need access to additional resources. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded. In preparing the government-wide financial statements, internal activity is eliminated.

### **Prepaid Items**

The unused portion of insurance premiums and other expenses that are paid in advance are reported as prepaid items in the government-wide and fund financial statements.

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

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### **Delayed Revenues**

Certain grant funds have been collected but are not earned until qualified purchases have been completed. These amounts are reported as delayed revenues.

### **Supplemental Wages**

Certain employees receive supplemental wages from the State of Louisiana. These supplemental wages are recognized as intergovernmental revenues and salaries and related benefits.

### **NOTE 2 – TAXES**

Operations of the Sheriff's Office are supported by both property and sales taxes. Details regarding both sources are presented as follows:

#### **Property Taxes**

Property taxes are assessed based on values determined by the Grant Parish Tax Assessor. These taxes are billed and collected by the Sheriff's civil office. For the year ended June 30, 2019, the Sheriff has levied property taxes as follows:

	<u>Millage</u>	<u>Expiration</u>
Millage for general operations authorized by Louisiana Revised Statutes.	27.79	N/A
Millage for the purpose of constructing, improving, maintaining and operating jail facilities	19.02	2040

Ad valorem taxes are assessed on a calendar year basis and are due on or before December 31 in the year the tax is levied. Revenues from ad valorem taxes are recognized as revenue in the year billed.

#### **Sales Taxes**

The Sheriff's Office levies a 1% sales tax for general operations including the following matters:

- Paying salaries and related benefits.
- Acquiring, leasing, operating and maintaining vehicles, furniture, fixtures and equipment.

### **NOTE 3 - CASH AND CASH EQUIVALENTS**

The Grant Parish Sheriff's cash balances at June 30, 2019 are summaries as follows:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash on Hand	\$ 1,100	\$ ----	\$ 1,100
Demand Deposits	1,757,637	866,287	2,623,924
Certificates of Deposit	1,723,431	----	1,723,431
Total	<u>\$ 3,482,168</u>	<u>\$ 866,287</u>	<u>\$ 4,348,455</u>

Deposits in financial institutions totaled \$4,714,232 (collected book balance). These deposits are secured from risk by \$1,336,243 in Federal Deposit Insurance, pledged securities with a market value of \$1,544,175, and an irrevocable standby letter of credit from the Federal Home Loan Bank of Dallas in the amount of \$3,800,000. The pledged securities are held by a custodial bank in the name of the pledging institution (fiscal agent). However, State Law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

The Grant Parish Sheriff limits credit risk by requiring pledged securities in the manner described above. In addition, interest rate risk is minimized by acquiring only those certificates of deposit that have an original maturity of two years or less.

### **NOTE 4 - RECEIVABLES**

Receivables at year end are summarized as follows:

	<u>General Fund</u>	<u>Emergency 911 Fund</u>	<u>Total</u>
<u>Accounts Receivable</u>			
Sales Taxes	\$ 132,962	\$ ----	\$ 132,962
Other	43,920	42,004	85,924
Total	<u>176,882</u>	<u>42,004</u>	<u>218,886</u>
<u>Due From Governments</u>			
Feeding and Housing Prisoners	63,323	----	63,323
Mowing Fees	40,950	----	40,950
Resource Officer Fees	26,679	----	26,679
Total	<u>130,952</u>	<u>----</u>	<u>130,952</u>
Total Receivables	<u>\$ 307,834</u>	<u>\$ 42,004</u>	<u>\$ 349,838</u>

### **NOTE 5 - CAPITAL ASSETS**

A summary of the Grant Parish Sheriff's capital assets is provided as follows:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Land	\$ 53,454	\$ ----	\$ ----	\$ 53,454
<u>Capital Assets Being Depreciated:</u>				
Buildings and Improvements	4,458,389	----	1,389	4,457,000
Equipment	1,337,810	----	42,608	1,295,202
Vehicles	1,382,020	80,159	216,165	1,246,014
Less Accumulated Depreciation	(3,179,457)	(432,554)	(239,750)	(3,372,261)
Total Subject to Depreciation	<u>3,998,762</u>	<u>(352,395)</u>	<u>20,412</u>	<u>3,625,955</u>
Total Net of Depreciation	<u>\$ 4,052,216</u>	<u>\$ (352,395)</u>	<u>\$ 20,412</u>	<u>\$ 3,679,409</u>

### **NOTE 6 – PAYABLES**

Accounts payable at year end are summarized as follows:

	<u>General Fund</u>	<u>Emergency 911 Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Payable to Venders	\$ 20,992	\$ ----	\$ ----	\$ 20,992
Miscellaneous	----	----	5,044	5,044
Total Payables	<u>\$ 20,992</u>	<u>\$ ----</u>	<u>\$ 5,044</u>	<u>\$ 26,036</u>

### **NOTE 7 – ACCRUED LEAVE**

The obligation to provide vacation leave to employees is referred to as accrued leave. Resources provided by the general fund are used to liquidate the accrued leave balances. Accrued leave balances and activity are presented as follows:

Beginning Balance	\$ 46,594
Net Increase (Decrease)	<u>14,660</u>
Ending Balance	<u>\$ 61,254</u>

### **NOTE 8 - RISK MANAGEMENT**

The Grant Parish Sheriff is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Grant Parish Sheriff insures against these risks by participating in a public entity risk pool that operates as a common insurance

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

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program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

### **NOTE 9 – RETIREMENT PLAN**

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

Eligible employees are entitled to benefits upon retirement amounting to 3½% of average final compensation for each year of creditable service. Eligibility is based on hire dates and lengths of service. Retirement benefit cannot exceed 100% of their final-average salary. The System also provides death and disability benefits. Benefits are established or amended by state statute.

**Funding Policy** - Plan members are required by state statute to contribute 10.25% of their annual covered salary and the Grant Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.75% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Grant Parish Sheriff are established and may be amended by state statute. The Grant Parish Sheriff's contributions to the System for the previous three years were equal to the required contributions for each year.

**Financial Summary** – The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details, the System issues an annual publicly available stand-alone financial report. The financial report includes information about the plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position. The report can be obtained on the internet at [la.state.la.us](http://la.state.la.us). The plan's fiduciary net position and net pension liability was determined at June 30, 2018 (measurement date and actuarial valuation date) and details are provided as follows:

Total Pension Liability	\$ 3,998,832,755
Plan Fiduciary Net Position	3,615,367,904
Net Pension Liability	<u>383,464,851</u>
Sheriff's Office's Proportionate Share (Percentage)	0.38986%
Sheriff's Office's Proportionate Share (Amount)	<u>\$ 1,494,968</u>

The Sheriff's Office's share of the net pension liability was determined based on its proportionate share of employer contributions. The net pension liability presented above was not affected by any special funding situations. Changes in the Sheriff's Office's proportionate share of Plan's net pension liability during the measurement period ending June 30, 2018 are provided as follows:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

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Beginning Net Pension Liability	\$ 1,606,848
Employer Contributions	(501,574)
Pension Expense	407,823
Change in Deferred Outflows of Resources	185,720
Change in Deferred Inflows of Resources	<u>(203,849)</u>
Ending Net Pension Liability	<u>\$ 1,494,968</u>

There were no changes between June 30, 2019 and the Plan's measurement date that are expected to have a significant effect on the Sheriff's Office's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Total (Net)</b>
Differences Between Expected and Actual Experience	\$ ----	\$ 419,661	\$ (419,661)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	----	88,746	(88,746)
Changes of Assumptions	441,934	----	441,934
Changes in Proportion	171,105	8,897	162,208
Employer Contributions Made After the Measurement Date	<u>629,727</u>	<u>----</u>	<u>629,727</u>
Total Deferrals	1,242,766	517,304	725,462
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	<u>(629,727)</u>	<u>----</u>	<u>(629,727)</u>
Deferrals Subject to Amortization	<u>\$ 613,039</u>	<u>\$ 517,304</u>	<u>\$ 95,735</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
June 30, 2019	\$ 140,538
June 30, 2020	53,802
June 30, 2021	(129,169)
June 30, 2022	10,345
June 30, 2023	<u>20,219</u>
Total	<u>\$ 95,735</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

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Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	7.25% net of investment expense
Projected Salary Increases	5.5% (2.60% Inflation, 2.90% Merit)
Expected Remaining Service Lives	6-7 Years
Mortality Rates	RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Table for active members, healthy annuitants and beneficiaries.  RP-2000 Disabled Lives Mortality Table for disabled annuitants.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Estimates of arithmetic real rates of return for each major asset class based on target asset allocation are presented as follows:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Expected Real Rate of Return
Equity Securities	62%	6.9%	4.3%
Bonds	23%	3.2%	0.7%
Alternative Investments	15%	4.5%	0.7%
Totals	100%		5.7%
Inflation			2.6%
Expected Arithmetic Nominal Return			8.2%

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

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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 to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 6.25% Discount Rate	Current Discount Rate 7.25%	1% Increase 8.25% Discount
Net Pension Liability	\$ 3,383,313	\$ 1,494,968	\$ (94,802)

### **NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS**

Details regarding other post-employment benefits (OPEB) that the Sheriff's Office provides for its workforce are provided as follows:

#### **Plan Description**

The Sheriff's Office's established policies and procedures include providing certain healthcare benefits for retirees. This policy amounts to a single-employer defined benefit healthcare plan (the Plan) administered by the Sheriff's Office. The Plan provides medical benefits through the Sheriff's group health insurance plan which covers both active and retired members. Benefits under the plan are made available to employees upon actual retirement. The Plan does not issue a publicly available financial report. Plan participants are typically eligible for healthcare benefits when they become eligible for benefits from the Louisiana Sheriffs Pension and Relief Fund.

#### **Funding Policy**

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The Sheriff's Office has not established a trust fund to finance the cost of benefits and the Plan has no assets.

#### **Net Other Post Employment Liability**

The liability has been determined using the Alternative Measurement Method permitted by Generally Accepted Accounting Standards in place of an actuarial valuation. The measurement date for the alternative measurement method calculation is June 30, 2019. Changes in the liability are presented as follows:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

	<u>Total OPEB Liability</u>	<u>Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Service Cost	\$ 161,068	\$ ----	\$ 161,068
Interest	102,016		102,016
Economic / Demographic Gains or Losses	43,055		43,055
Assumption or Input Changes	528,354	----	528,354
OPEB Expense	834,493	----	834,493
Employer Contributions	----	76,067	(76,067)
Benefit Payments	(76,067)	(76,067)	----
Net Change	758,426	----	758,426
Beginning Balance	2,426,992	----	2,426,992
Ending Balance	<u>\$ 3,185,418</u>	<u>\$ ----</u>	<u>\$ 3,185,418</u>

Covered employees consist of 76 active subscribers and 13 inactive subscribers. All eligible inactive subscribers are currently receiving benefits.

### **Valuation Methods and Assumptions**

Significant assumptions and other inputs used to measure the total OPEB liability are summarized as follows:

<u>Title</u>	<u>Description</u>
Age Adjustment Factor	2.199102
Average Retirement Age	62
Employer Future Premium Contribution	Remain a level % of the total cost over time.
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll
Plan Asset Return	N/A
Bond Yield	2.800%
Discount Rate	2.800%
Measurement Date	6/30/2019
Prior Measurement Date	6/30/2018
Prior Discount Rate	4.000%
Projected Salary Increases	2.00%

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

<b>Title</b>	<b>Description</b>
Amortization Period	20
Percentage Participation	100%
Net OPEB Liability and Actuarially Determined Contribution	Calculated using the Alternative Measurement Method in accordance with GASB methodology
Mortality Table	RP2000 Mortality Table for Males and Females Projected 18 years; this assumption does not include a margin for future improvements in longevity.
Turnover Assumption	Derived from data maintained by the U.S. Office of Personnel Management regarding the most recent experience of the employee group covered by the Federal Employees Retirement system.
Medical Cost Trend Rates	3.5% for the initial 5 years and 3% for remaining years.
Pharmacy Trend Cost Rates	Ranging from 7.6% in the initial year down to 4.7% beginning in year 7.
Vision Cost Trend Rates	Ranging from 0.0% to 1.0%

### **Sensitivity to Rates**

Net OPEB liability calculations are impacted by various rate assumptions. An analysis of how the liability would be effected by changes in various rate assumptions is presented as follows:

	<b>Healthcare Cost Trend Rate</b>		
	<b>Baseline Trend Less 1%</b>	<b>Baseline Trend</b>	<b>Baseline Trend Plus 1%</b>
Net OPEB Liability	\$ 2,909,525	\$ 3,185,418	\$ 3,523,157
	<b>Discount Rate</b>		
	<b>Baseline Less 1% 1.800%</b>	<b>Baseline 2.800%</b>	<b>Baseline Plus 1% 3.800%</b>
Net OPEB Liability	\$ 3,762,918	\$ 3,185,418	\$ 2,730,954

### **NOTE 11 – INTERNAL BALANCES**

Internal balances include interfund receivables and payables as well as operating transfers. These various types of internal balances are presented as follows:

#### **Interfund Receivables and Payables**

In the ordinary course of business funds engage in transactions on behalf of other funds resulting in various interfund obligations that are summarized as follows:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

	Governmental Funds				Fiduciary Funds	Total
	General Fund	Emergency 911 Fund	Non-Major Funds	Total		
<b><u>Interfund Receivables</u></b>						
The General Fund is legally entitled to resources held by various special revenue funds	\$ 4,475	\$ ----	\$ ----	\$ 4,475	\$ ----	\$ 4,475
Certain resources held by fiduciary funds were collected on behalf of the general fund	137,029	----	----	137,029	----	137,029
Total	<u>\$ 141,504</u>	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$ 141,504</u>	<u>\$ ----</u>	<u>\$ 141,504</u>
<b><u>Interfund Payables</u></b>						
These funds currently hold resources that the general fund is legally entitled to receive.	\$ ----	\$ ----	\$ 4,475	\$ 4,475	\$ ----	\$ 4,475
Certain resources held by fiduciary funds were collected on behalf of the general fund	----	----	----	----	137,029	137,029
Total	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$ 4,475</u>	<u>\$ 4,475</u>	<u>\$ 137,029</u>	<u>\$ 141,504</u>

### **Operating Transfers**

In the ordinary course of business, resources are transferred between funds for various reasons. A description of the transfers and the purpose for the transfers is presented as follows:

	General Fund	Emergency 911 Fund	Non-Major Funds	Total
<b><u>Transfers In</u></b>				
The Emergency 911 Fund has transferred resources to the general fund in order to offset cost incurred by the General Fund that benefit 911 operations	\$ 250,000	\$ ----	\$ ----	\$ 250,000
Excess Funds remaining in the inmate fund were transferred to the General Fund	31,604	----	----	31,604
Total Transfers In	<u>\$ 281,604</u>	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$ 281,604</u>

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

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	<u>General Fund</u>	<u>Emergency 911 Fund</u>	<u>Non-Major Funds</u>	<u>Total</u>
<b><u>Transfers Out</u></b>				
The Emergency 911 Fund has transferred resources to the general fund in order to offset cost incurred by the General Fund that benefit 911 operations	\$ ----	\$ 250,000	\$ ----	\$ 250,000
Excess Funds remaining in the inmate fund were transferred to the General Fund	----	----	31,604	31,604
Total Transfers Out	<u>\$ ----</u>	<u>\$ 250,000</u>	<u>\$ 31,604</u>	<u>\$ 281,604</u>

### **NOTE 12 – CONTINGENCIES:**

Existing conditions that may have financial consequences are referred to as contingencies. Contingencies existing at June 30, 2019 are described as follows:

#### **Litigation:**

Like most governmental units with extensive and diverse operations, the Sheriff's Office is occasionally named as a defendant in litigation. The Sheriff's Office has insurance to protect against the possibility of unfavorable judgments and at year end management does not expect any financial exposure related to litigation.

#### **Grant Compliance:**

The Sheriff's Office receives state and federal assistance through various grant programs. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

### **NOTE 13 – EX-OFFICIO TAX COLLECTOR (AD VALOREM TAX COLLECTIONS AND DISTRIBUTIONS)**

Disclosures related to the Sheriff's function as ex officio tax collector required by Louisiana Law are presented as follows:

- The amount of cash on hand in the tax collector account at June 30, 2019 was \$25,205.
- Taxes collected and taxes assessed that remain uncollected are provided below:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

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<b>Taxing Authority</b>	<b>Taxes</b>	
	<b>Taxes Collected</b>	<b>Assessed and Uncollected</b>
Grant Parish Police Jury	\$ 1,612,277	\$ 231
Grant Parish School Board	3,246,338	491
Grant Parish Assessor	424,107	61
Grant Parish Sheriff	2,608,733	376
Red River Waterway Commission	127,005	19
Nineteenth Louisiana Levee District	77,009	----
Grant Parish Hospital District Number 1	56,766	----
Grant Parish Hospital District Number 7	16,209	----
Grant Parish Recreational District Number 2	25,371	----
Louisiana Department of Agriculture and Forestry	14,615	----
Grant Parish Fire District Number 1	305,574	----
Grant Parish Fire District Number 2	37,792	----
Grant Parish Fire District Number 3	84,673	----
Grant Parish Fire District Number 4	25,136	----
Grant Parish Fire District Number 5	235,333	96
Grant Parish Fire District Number 6	132,397	----
Grant Parish Fire District Number 7	17,875	----
Louisiana Tax Commission	7,955	----
	<u>\$ 9,055,165</u>	<u>\$ 1,274</u>

### **NOTE 14 – OTHER TAX COLLECTIONS AND DISTRIBUTIONS)**

In addition to the ad valorem taxes described in the preceding note, the Grant Parish Sheriff's Office collects various taxes on behalf of an assortment of taxing authorities. An analysis of collections and distributions attributable to these taxes is presented as follows:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

	<u>Total Collections</u>	<u>Collection Cost</u>	<u>Refunds</u>	<u>Final Distribution</u>
<b><u>Sales Taxes:</u></b>				
Grant Parish School Board	\$ 1,326,311	\$ 34,861	\$ 291	\$ 1,291,159
GPSB Transportation	1,326,311	34,861	291	1,291,159
Town of Colfax	337,738	8,879	----	328,859
Town of Pollock	72,224	1,899	----	70,325
Village of Georgetown	23,250	611	----	22,639
Village of Georgetown – Sewer	23,250	611	----	22,639
Village of Creola	67,127	1,765	----	65,362
Town of Montgomery	52,735	1,386	21	51,328
Grant Parish Police Jury	1,326,311	34,861	291	1,291,159
Village of Dry Prong	61,863	1,626	----	60,237
Total Sales Taxes	<u>\$ 4,617,120</u>	<u>\$ 121,360</u>	<u>\$ 894</u>	<u>\$ 4,494,866</u>
<b><u>Alcohol Permits</u></b>				
Grant Parish Police Jury	<u>\$ 2,372</u>	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$ 2,372</u>
<b><u>Hotel / Motel Tax</u></b>				
Grant Parish Police Jury	<u>\$ 2,166</u>	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$ 2,166</u>

### **NOTE 15 – FUND EQUITY**

Subdivisions of fund equity are limited to resources accumulated from sources restricted for emergency communications and chapel activities. Restricted resources are typically utilized whenever expenditures are incurred and both restricted and unrestricted resources are available.

### **NOTE 16 – CAPITAL LEASE OBLIGATIONS**

Long-term debt activity is limited to capital lease obligations that were executed in order to acquire vehicles for law enforcement activities. Details related to these obligations are provided as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b><u>Governmental Activities</u></b>				
Capital Lease Obligations	\$ 212,325	\$ ----	\$ 76,903	\$ 135,422

The capital lease obligations included in the summary presented above consist of the agreements described below.

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2019**

---

Revolving lease arrangement to acquire vehicles from a fleet management program, payable in varying monthly installments with the final payment due in 2022.	\$ 135,422
Current Portion	<u>68,170</u>
Long Term Portion	<u>\$ 67,252</u>

Future minimum lease payments associated with the lease obligations described above are presented as follow:

<u>Year Ended December 31<sup>st</sup></u>	
2020	\$ 71,276
2021	45,742
2022	16,533
2023	6,832
2024	---
Total Minimum Lease Payments	<u>140,383</u>
Amounts Representing Interest	4,961
Present Value of Future Minimum Lease Payments	<u>\$ 135,422</u>

# **Grant Parish Sheriff**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **General Fund**

**For the Year Ended June 30, 2019**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>				
Taxes	\$ 3,700,000	\$ 3,981,300	\$ 3,900,049	\$ (81,251)
Intergovernmental	200	417,710	527,213	109,503
Fees, Charges, Fines and Forfeitures	2,400,000	1,671,877	1,379,582	(292,295)
Other	37,000	44,608	132,714	88,106
Total revenues	<u>6,137,200</u>	<u>6,115,495</u>	<u>5,939,558</u>	<u>(175,937)</u>
<b><u>Expenditures:</u></b>				
Current				
Public Safety				
Grant Parish				
Personnel Services	4,100,000	4,301,405	4,324,760	(23,355)
Operating Services	918,600	854,683	960,137	(105,454)
Materials and Supplies	653,000	537,573	727,258	(189,685)
Other Expenses	113,000	90,666	107,389	(16,723)
Capital Expenditures	175,000	185,679	80,159	105,520
Debt Service	165	-	84,429	(84,429)
Total expenditures	<u>5,959,765</u>	<u>5,970,006</u>	<u>6,284,132</u>	<u>(314,126)</u>
Excess (Deficiency) of Revenues Over Expenditures	177,435	145,489	(344,574)	(490,063)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	-	-	281,604	281,604
<b>Net Change in Fund Balances</b>	<u>\$ 177,435</u>	<u>\$ 145,489</u>	<u>\$ (62,970)</u>	<u>\$ (208,459)</u>

# **Grant Parish Sheriff**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **Major Special Revenue Funds**

**For the Year Ended June 30, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Emergency 911 Fund</u></b>				
<b><u>Revenues:</u></b>				
Fees, Charges, Fines and Forfeitures	\$ 225,000	\$ 230,000	\$ 293,673	\$ 63,673
Other	15,000	22,000	2,927	(19,073)
Total revenues	<u>240,000</u>	<u>252,000</u>	<u>296,600</u>	<u>44,600</u>
<b><u>Expenditures:</u></b>				
Public Safety				
Operating Services	800	1,104	1,104	-
Capital Expenditures	-	-	-	-
Total expenditures	<u>800</u>	<u>1,104</u>	<u>1,104</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	239,200	250,896	295,496	44,600
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers Out	<u>(230,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 9,200</u>	<u>\$ 896</u>	<u>\$ 45,496</u>	<u>\$ 44,600</u>

# **Grant Parish Sheriff**

## ***Schedule of Changes in Net OPEB Liability Retiree Healthcare Plan***

	<b>For the Year Ended June 30, 2019</b>	<b>For the Year Ended June 30, 2018</b>
<b><u>Total OPEB Liability</u></b>		
Beginning Balance	\$ 2,426,992	\$ 2,193,411
Service Cost	161,068	226,354
Interest	102,016	78,417
Economic and Demographic Gains or Losses	43,055	-
Changes in Assumptions or Inputs	528,354	-
Benefit Payments	<u>(76,067)</u>	<u>(71,190)</u>
Ending Balance	<u>3,185,418</u>	<u>2,426,992</u>
<b><u>Fiduciary Net Position</u></b>		
Beginning Balance	-	-
Employer Contributions	76,067	71,190
Benefit Payments	<u>(76,067)</u>	<u>(71,190)</u>
Ending Balance	<u>-</u>	<u>-</u>
<b>Net OPEB Liability</b>	<b><u>\$ 3,185,418</u></b>	<b><u>\$ 2,426,992</u></b>
Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%
Covered Payroll	2,798,789	2,791,943
Net OPEB Liability as a Percentage of Covered Payroll	113.8%	86.9%

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

There are no assets accumulated in a trust that meets criteria established by Governmental Accounting Standards to pay related benefits. In addition, there are no known factors that can be expected to significantly effect the amounts reported.

## **Grant Parish Sheriff**

### **Schedule of Net Pension Liability Data** **Cost Sharing Retirement Systems**

Retirement System / Measurement Date	Share of Collective		Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Pension Plans Fiduciary Net Position as a Percentage of Total Pension Liability
	Net Pension Liability				
	Percent	Amount			
Louisiana Sheriffs Pension and Relief Fund					
June 30, 2014	0.34%	1,336,027	2,115,656	63.1%	87.3%
June 30, 2015	0.35%	1,579,013	2,169,207	72.8%	86.6%
June 30, 2016	0.37%	2,371,282	2,525,062	93.9%	82.1%
June 30, 2017	0.37%	1,606,848	2,571,626	62.5%	88.5%
June 30, 2018	0.39%	1,494,968	2,679,304	55.8%	90.4%

Notes to Schedule:

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

# **Grant Parish Sheriff**

## **Schedule of Employer Contributions** **Cost Sharing Retirement Systems**

---

Retirement System / Measurement Date	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Louisiana Sheriffs Pension and Relief Fund					
June 30, 2014	301,481	301,481	-	2,115,656	14.25%
June 30, 2015	301,481	334,741	(33,260)	2,192,589	15.27%
June 30, 2016	347,196	351,182	(3,986)	2,525,060	13.91%
June 30, 2017	340,741	340,490	251	2,571,626	13.24%
June 30, 2018	341,611	342,413	(802)	2,679,304	12.78%

Notes to Schedule:

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

# **Grant Parish Sheriff**

## **Combining Balance Sheet - Non-Major Governmental Funds June 30, 2019**

	Inmate Fund	Toys For Kids	Chapel Fund	Total Other Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 9,519	\$ 14,449	\$ 22,264	\$ 46,232
Receivables	-	-	-	-
Due From Fiduciary Funds	-	-	-	-
Due From Other Funds	-	-	-	-
<b>Total assets</b>	<u>\$ 9,519</u>	<u>\$ 14,449</u>	<u>\$ 22,264</u>	<u>\$ 46,232</u>
<b>Liabilities and Fund Balance</b>				
<b><u>Liabilities</u></b>				
Accounts Payable	\$ 5,044	\$ -	\$ -	\$ 5,044
Due to Other Funds	4,475	-	-	4,475
<b>Total liabilities</b>	<u>9,519</u>	<u>-</u>	<u>-</u>	<u>9,519</u>
<b><u>Fund Balance</u></b>				
Restricted For:				
Youth Programs	-	14,449	-	14,449
Chappel Operation and Maintenance	-	-	22,264	22,264
<b>Total Fund Balances</b>	<u>-</u>	<u>14,449</u>	<u>22,264</u>	<u>36,713</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 9,519</u>	<u>\$ 14,449</u>	<u>\$ 22,264</u>	<u>\$ 46,232</u>

# **Grant Parish Sheriff**

## ***Combining Statement of Revenue, Expenditures and Changes in Fund Balance - Non-Major Governmental Funds For the Year Ended June 30, 2019***

	<u>Inmate Fund</u>	<u>Toys For Kids</u>	<u>Chapel Fund</u>	<u>Total Other Governmental Funds</u>
<b><u>Revenues:</u></b>				
Fees, Charges, Fines and Forfeitures	\$ 31,604	\$ -	\$ -	\$ 31,604
Other	-	21,536	-	21,536
Total revenues	<u>31,604</u>	<u>21,536</u>	<u>-</u>	<u>53,140</u>
<b><u>Expenditures:</u></b>				
Current				
Public Safety				
Materials and Supplies	-	7,087	1,403	8,490
Capital Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>7,087</u>	<u>1,403</u>	<u>8,490</u>
Excess (Deficiency) of Revenues Over Expenditures	31,604	14,449	(1,403)	44,650
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	-	-	-	-
Transfers Out	<u>(31,604)</u>	<u>-</u>	<u>-</u>	<u>(31,604)</u>
Net Change in Fund Balances	-	14,449	(1,403)	13,046
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>23,667</u>	<u>23,667</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ 14,449</u>	<u>\$ 22,264</u>	<u>\$ 36,713</u>

# **Grant Parish Sheriff**

## **Combining Statement of Fiduciary Net Position - Agency Funds**

**June 30, 2019**

	Agency Funds					
	Bonds and Fines Fund	Cash Bonds Fund	Civil Fund	Property Tax Collections	Sales Tax Collections	Total
<b><u>Assets</u></b>						
Cash and Cash Equivalents	\$ 59,264	\$ 129,812	\$ 58,037	\$ 122,372	\$ 496,803	\$ 866,288
Receivables	-	629	-	1,493	-	2,122
Total Assets	<u>\$ 59,264</u>	<u>\$ 130,441</u>	<u>\$ 58,037</u>	<u>\$ 123,865</u>	<u>\$ 496,803</u>	<u>\$ 868,410</u>
<b><u>Liabilities</u></b>						
Due to Taxing Bodies and Others	\$ 50,172	\$ 127,478	\$ 55,716	\$ 118,511	\$ 379,504	\$ 731,381
Due to Other Funds	9,092	2,963	2,321	5,354	117,299	137,029
Total Liabilities	<u>\$ 59,264</u>	<u>\$ 130,441</u>	<u>\$ 58,037</u>	<u>\$ 123,865</u>	<u>\$ 496,803</u>	<u>\$ 868,410</u>

**Grant Parish Sheriff**

***Schedule of Compensation, Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the year ended June 30, 2019***

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**Agency Head (Sheriff) - Steven McCain**

**Purpose:**

Compensation \$ 160,338

Benefits

Health Insurance

9,503

Retirement

40,674

50,177

Travel Reimbursements

1,009



**Rozier McKay  
& Willis** | CERTIFIED PUBLIC  
ACCOUNTANTS

November 7, 2019

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 Steven McCain  
Grant Parish Sheriff

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 Grant Parish Sheriff's Office, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Grant Parish Sheriff's basic financial statements, and have issued our report thereon dated November 7, 2019.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the Grant Parish Sheriff Office'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 Grant Parish Sheriff Office's internal control. Accordingly, we do not express an opinion on the effectiveness of The Grant Parish Sheriff Office's internal control.

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

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



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any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**COMPLIANCE AND OTHER MATTERS**

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

**PURPOSE OF THIS REPORT**

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



Rozier, McKay & Willis  
Certified Public Accountants

# **GRANT PARISH SHERIFF**

## ***SCHEDULE OF FINDINGS***

***For the Year Ended June 30, 2019***

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### **PART I - SUMMARY OF AUDITOR'S RESULTS:**

- The Independent Auditors' Report on the basic financial statements of the Grant Parish Sheriff as of June 30, 2019 and for the year then ended expressed an unmodified opinion.
- The audit did not disclose any audit findings which are considered to be significant deficiencies or material weaknesses.
- The results of the audit disclosed no instances of noncompliance required to be reported.

### **PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:**

- None

# **GRANT PARISH SHERIFF**

## **MANAGEMENT'S CORRECTIVE ACTION PLAN**

**For the Year Ended June 30, 2019**

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<b>SECTION I</b> <b>Internal Control And Compliance Material To The Financial Statements.</b>	
No findings were reported in the schedule of findings.	Response – N/A
<b>SECTION II</b> <b>Internal Control and Compliance Material to Federal Awards</b>	
No findings were reported in the schedule of findings.	Response – N/A
<b>SECTION III</b> <b>Management Letter</b>	
No management letter was issued with this report.	Response – N/A

# **GRANT PARISH SHERIFF**

## **SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES**

<b>SECTION I</b> <b>Internal Control And Compliance Material To The Financial Statements.</b>	
No findings were reported in the schedule of findings.	Response – N/A
<b>SECTION II</b> <b>Internal Control and Compliance Material to Federal Awards</b>	
No findings were reported in the schedule of findings.	Response – N/A
<b>SECTION III</b> <b>Management Letter</b>	
No management letter was issued with this report.	Response – N/A

**APPENDIX A**  
**Statewide Agreed-Upon Procedures**



Independent Accountant's Report  
On Applying Agreed-Upon Procedures

To the Grant Parish Sheriff's Office and  
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Grant Parish Sheriff's Office (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2018 through June 30, 2019. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are presented in the accompanying Schedule of Procedures, Results and Managements' Response.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Rozier, McKay and Willis  
Certified Public Accountants  
Alexandria, Louisiana  
December 4, 2019



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***Grant Parish Sheriff's Office***

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response***

<b>Written Policies and Procedures</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories. <ul style="list-style-type: none"><li>• Budgeting</li><li>• Purchasing</li><li>• Disbursements</li><li>• Receipts</li><li>• Payroll/Personnel</li><li>• Contracting</li><li>• Credit Cards</li><li>• Travel and expense reimbursements</li><li>• Ethics</li><li>• Debt</li><li>• Disaster Recover/Business Continuity</li></ul>	Due to an absence of exceptions resulting from procedures applied in the previous year, it was not necessary to apply procedures to this category for the current period.	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>

**Grant Parish Sheriff's Office**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response**

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>2 Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:</p> <p>a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.</i></p>	<p>Procedures related to board and committee activities were not applicable because the Sheriff independently governs operations without input from any board or committee.</p>	<p><b><i>N/A - The results did not include any findings or issues requiring a response.</i></b></p>

**Grant Parish Sheriff's Office**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Board (or Finance Committee)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.		

**Grant Parish Sheriff's Office**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response**

<b>Bank Reconciliations</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>Evidence indicates that timely reconciliations were performed.</p> <p>No evidence of review by management was included on the reconciliation documents.</p> <p>No documentation supporting a research process has been provided.</p>	<p><b><i>N/A - The results did not include any findings or issues requiring a response.</i></b></p> <p>Bank reconciliations were completed by an independent consultant with no access to the Offices money. Management has periodically evaluated the reconciliations but the process was not documented.</p> <p>Transactions outstanding for more than one year consist of a limited number of small transactions. Accordingly, a research process was not considered necessary.</p>

**Grant Parish Sheriff's Office**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response**

Collections		
Agreed-Upon Procedure	Results	Managements' Response
<p>4 Obtain a listing of <u>deposit sites</u> for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).</p>	<p>Procedures related to board and committee activities were not applicable because the Sheriff independently governs operations without input from any board or committee.</p>	<p><b><i>N/A - The results did not include any findings or issues requiring a response.</i></b></p>
<p>5 For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:</p> <p>a) Employees that are responsible for cash collections do not share cash drawers/registers.</p>	<p>See Above</p>	<p><b><i>N/A - The results did not include any findings or issues requiring a response.</i></b></p>

**Grant Parish Sheriff's Office**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Collections		
Agreed-Upon Procedure	Results	Managements' Response
b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	See Above	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	See Above	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	See Above	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	See Above	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as		

**Grant Parish Sheriff's Office**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Collections		
Agreed-Upon Procedure	Results	Managements' Response
<p>a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:</p> <p>a. Observe that receipts are sequentially pre-numbered.</p> <p>b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.</p> <p>c. Trace the deposit slip total to the actual deposit per the bank statement.</p> <p>d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).</p> <p>e. Trace the actual deposit per the bank statement to the general ledger.</p>	<p>See Above</p> <p>See Above</p> <p>See Above</p> <p>See Above</p> <p>See Above</p>	<p><i><b>N/A - The results did not include any findings or issues requiring a response.</b></i></p> <p><i><b>N/A - The results did not include any findings or issues requiring a response.</b></i></p> <p><i><b>N/A - The results did not include any findings or issues requiring a response.</b></i></p> <p><i><b>N/A - The results did not include any findings or issues requiring a response.</b></i></p> <p><i><b>N/A - The results did not include any findings or issues requiring a response.</b></i></p>

# **Grant Parish Sheriff's Office**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response**

<b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).	Management provided a list and representations.	<b><i>N/A – The results did not include any findings or issues requiring a response.</i></b>
9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:		
a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.	Purchases require involvement from multiple parties.	<b><i>N/A – The results did not include any findings or issues requiring a response.</i></b>
b) At least two employees are involved in processing and approving payments to vendors.	Processing and approval involve multiple parties.	<b><i>N/A – The results did not include any findings or issues requiring a response.</i></b>
c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.	Personnel responsible for initiating payments have access necessary to add vendors.	Due to the size of the staff and design of the computer system, it is not considered practical to restrict access to components of the computer system. Management compensates for this limitation by monitoring purchasing activities to detect any unauthorized activity.
d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.	Employees with signature authority are in charge of the mailing process.	<b><i>N/A – The results did not include any findings or issues requiring a response.</i></b>

**Grant Parish Sheriff's Office**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p>	<p>Payments are supported by invoices.</p> <p>Personnel with signature authority have the ability to approve certain purchases and record certain transactions.</p>	<p><b><i>N/A - The results did not include any findings or issues requiring a response.</i></b></p> <p>Due to the size of the staff and limited resources, it is not practical to assign separate people to each individual task. The limitation is addressed by monitoring of purchasing activity to ensure purchases are authorized.</p>

**Grant Parish Sheriff's Office**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response**

<b>Credit Cards/Debit Cards/Fuel Cards/P-Cards</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>11 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.</p>	<p>Procedures related to board and committee activities were not applicable because the Sheriff independently governs operations without input from any board or committee.</p>	<p><b><i>N/A - The results did not include any findings or issues requiring a response.</i></b></p>
<p>12 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:</p> <p>a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.</p>	<p>See Above</p>	<p><b><i>N/A - The results did not include any findings or issues requiring a response.</i></b></p>
<p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>	<p>See Above</p>	<p><b><i>N/A - The results did not include any findings or issues requiring a response.</i></b></p>

**Grant Parish Sheriff's Office**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
13 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	See Above	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>

***Grant Parish Sheriff's Office***

***Statewide Agreed-Upon Procedures***

***Schedule of Procedures, Results and Managements' Response***

<b>Travel and Expense Reimbursement</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>14 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (<a href="http://www.gsa.gov">www.gsa.gov</a>).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).</p> <p>d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p>	<p>Procedures related to board and committee activities were not applicable because the Sheriff independently governs operations without input from any board or committee.</p> <p>See Above</p> <p>See Above</p> <p>See Above</p>	<p><b><i>N/A – The results did not include any findings or issues requiring a response.</i></b></p> <p><b><i>N/A – The results did not include any findings or issues requiring a response.</i></b></p> <p><b><i>N/A – The results did not include any findings or issues requiring a response.</i></b></p> <p><b><i>N/A – The results did not include any findings or issues requiring a response.</i></b></p>

**Grant Parish Sheriff's Office**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

<b>Contracts</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p>15 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p> <p>d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.</p>	<p>See Above</p> <p>See Above</p> <p>See Above</p> <p>See Above</p>	<p><i><b>N/A - The results did not include any findings or issues requiring a response.</b></i></p> <p><i><b>N/A - The results did not include any findings or issues requiring a response.</b></i></p> <p><i><b>N/A - The results did not include any findings or issues requiring a response.</b></i></p> <p><i><b>N/A - The results did not include any findings or issues requiring a response.</b></i></p>

# **Grant Parish Sheriff's Office**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response**

<b>Payroll and Personnel</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
16 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	Procedures related to board and committee activities were not applicable because the Sheriff independently governs operations without input from any board or committee.	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>
17 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:		
a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).	See Above	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>
b. Observe that supervisors approved the attendance and leave of the selected employees/officials.	See Above	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>
c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	See Above	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>
18 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials'	See Above	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>

**Grant Parish Sheriff's Office**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
authorized pay rates in the employee/officials' personnel files.  19 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	See Above	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>

# **Grant Parish Sheriff's Office**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response**

<b>Ethics</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
20 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:  a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.  b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.	Due to an absence of exceptions resulting from procedures applied in the previous year, it was not necessary to apply procedures to this category for the current period.  See Above	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>  <b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>

# **Grant Parish Sheriff's Office**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response**

<b>Debt Service</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
21 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	There were no bonds or notes issued or outstanding.	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>
22 Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	There were no bonds or notes issued or outstanding.	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>

# **Grant Parish Sheriff's Office**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response**

<b>Other</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
23 Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	No misappropriations were reported.	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>
24 Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	Due to an absence of exceptions resulting from procedures applied in the previous year, it was not necessary to apply procedures to this category for the current period.	<b><i>N/A - The results did not include any findings or issues requiring a response.</i></b>

# APPENDIX B

Information Required By Louisiana Revised Statute 24:513B(1)

STATE OF LOUISIANA, PARISH OF GRANT

AFFIDAVIT

Steven McCain, Sheriff of Grant Parish

BEFORE ME, the undersigned authority, personally came and appeared, Steven McCain, the Sheriff of Grant Parish, State of Louisiana, who after being duly sworn, deposed and said:

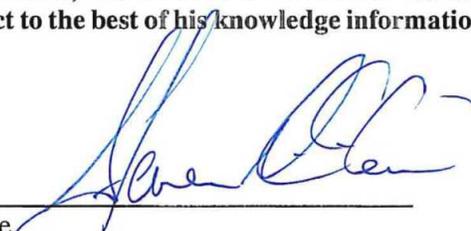
**The following information is true and correct, to the best of his knowledge, information and belief:**

**\$25,205 is the amount of cash on hand in the tax collector account on June 30, 2019.**

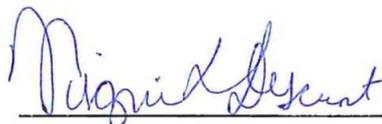
**He further deposed and said:**

**All itemized statements of the amount of taxes collected for the tax year 2018, by taxing authority are true and correct, to the best of his knowledge, information and belief.**

**All itemized statements of all taxes assessed and uncollected, which indicate the reason for the failure to collect, by taxing authority are true and correct to the best of his knowledge information and belief.**

  
\_\_\_\_\_  
Signature  
Sheriff of Grant Parish

Sworn to and subscribed before me, Notary this 18 day of December, 2019, in my office in Colfax, Louisiana.

  
\_\_\_\_\_  
(Signature)

Virginia R. Descant Print # 60343

Grant Parish, LA (Commission)