

**JACKSON PARISH SHERIFF
JONESBORO, LOUISIANA**

**ANNUAL FINANCIAL REPORT
JUNE 30, 2021**

Jackson Parish Sheriff
Jonesboro, Louisiana
June 30, 2021

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
Required Supplementary Information		
Management's Discussion and Analysis	-	1-4
Independent Auditors' Report		5-7
Basic Financial Statements		
Government-Wide Financial Statements		
Statement of Net Position	A	10
Statement of Activities	B	11
Fund Financial Statements		
Balance Sheet-Governmental Funds	C	13
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	D	14
Statement of Revenues, Expenditures and Changes in Fund Balances	E	15-16
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities	F	17
Statement of Fiduciary Net Position-Fiduciary Funds	G	18
Statement of Changes in Fiduciary Net Position-Fiduciary Funds	H	19-20
Notes to Financial Statements	-	22-41
Other Required Supplementary Information		
Budgetary Comparison Schedule-General Fund	I	43-44
Schedule of Employer's Share of Net Pension Liability	J	45
Schedule of Employer Contributions	K	46
Schedule of Changes in Net OPEB Liability and Related Ratios	L	47

Jackson Parish Sheriff
Jonesboro, Louisiana
June 30, 2021

TABLE OF CONTENTS
(continued)

	<u>Exhibit</u>	<u>Page</u>
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	M	48
Justice System Funding Schedule – Receiving Entity	N	49
Justice System Funding Schedule – Collecting/Disbursing Entity	O	50-51
Annual Reporting Requirement of Sheriff as Ex Officio Tax Collector to Legislative Auditor	P	52
Other Reports		
Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	Q	54-55
Schedule of Audit Results	R	56

JACKSON PARISH SHERIFF

P. O. Box 303
Jonesboro, LA 71458-0303

MANAGEMENT'S DISCUSSION AND ANALYSIS

As Management of the Jackson Parish Sheriff, we offer readers of the Jackson Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Jackson Parish Sheriff as of and for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the Sheriff's basic financial statements and supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources. Certain comparative information is presented to provide an overview of the Sheriff's operations.

FINANCIAL HIGHLIGHTS

The Sheriff's assets exceeded its liabilities (Net Position) on June 30, 2021 and 2020, by \$7,942,887 and \$11,444,094, respectively. The Sheriff's net position decreased by \$3,501,206 as a result of this year's operations. Total Net Position is comprised of the following:

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Capital assets, net of accumulated depreciation	\$2,728,513	\$ 1,066,754
Unrestricted Net Position which represents the portion available to maintain continuing obligations to citizens and creditors	<u>5,214,374</u>	<u>10,377,340</u>
Total Net Position	<u>\$7,942,887</u>	<u>\$11,444,094</u>

GOVERNMENT-WIDE FINANCIAL STATEMENTS

This report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Sheriff as a whole and present a longer-term view of the Sheriff's finances. These statements tell how the services were financed in the short-term as well as what remains for future spending.

FUND FINANCIAL STATEMENTS

A fund is an accountability unit used to maintain control over resources segregated for specific activities. The Sheriff uses funds to ensure and demonstrate compliance with finance related laws and regulations. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources at the end of the year. As the Government-wide Financial Statements includes the long-term view, comparisons between these two views may provide insight into the long-term impact as short-term financing decreases. Both the governmental funds balance sheet and the governmental funds operating statement provide a reconciliation to assist in understanding the difference between these two views.

Fiduciary funds are reported in the fund financial statements and report taxes collected for other taxing bodies and deposits held pending court action. The Sheriff reports these as agency funds.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents Other Required Supplementary Information consisting of a comparison of budgeted revenues and expenditures to actual revenues and expenditures, schedules of employer's share of net pension liability and contributions, schedule of changes in net OPEB liability and related ratios, schedule of compensation, benefits and other payments to the sheriff, and annual reporting requirement of sheriff as ex officio tax collector to LLA.

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in Net Position may be observed and used to discuss the changing financial position of the Sheriff as a whole.

CAPITAL ASSETS

The Sheriff's investment in capital assets as of June 30, 2021 is \$2,728,513 (net of accumulated depreciation and amortization). This investment in capital assets includes office furniture, radios, vehicles and buildings. The Sheriff's major capital assets are vehicles and a new building. Additional information on the Sheriff's capital assets can be found on page 29 of this report.

LONG-TERM OBLIGATIONS

At the end of the fiscal year, the Sheriff had total long-term obligations of \$19,961,947, consisting of post-employment benefits, net pension liability, and capital lease obligation.

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Position

	<u>2021</u>	<u>2020</u>
ASSETS:		
Current Assets-		
Cash & Cash Equivalents	\$16,069,247	\$18,316,669
Receivables	2,961,209	3,063,409
Prepaid Expenses	127,567	0
Due from Other Funds	90	90
Non-current Assets-		
Capital Assets (net)	<u>3,048,944</u>	<u>1,066,754</u>
Total Assets	<u>\$22,207,057</u>	<u>\$22,446,922</u>
DEFERRED OUTFLOWS OF RESOURCES:	<u>\$12,660,762</u>	<u>\$ 6,834,558</u>
LIABILITIES:		
Current Liabilities-		
Accounts Payable	\$ 3,006,284	\$ 2,436,920
Accrued Expenses	12,737	289,884
Current Portion of Capital Lease	95,836	0
Non-current Liabilities-		
OPEB Payable	8,502,024	7,946,802
Net Pension Liability	11,139,492	5,080,502
Capital Lease Net of Current Portion	<u>224,595</u>	<u>0</u>
Total Liabilities	<u>\$22,980,968</u>	<u>\$15,754,108</u>
DEFERRED INFLOWS OF RESOURCES:	<u>\$ 3,943,964</u>	<u>\$ 2,083,278</u>
NET POSITION:		
Net Investment in Capital Assets	\$ 2,728,513	\$ 1,066,754
Unrestricted	<u>5,214,374</u>	<u>10,377,340</u>
Total Net Position	<u>\$ 7,942,887</u>	<u>\$11,444,094</u>

The Sheriff continues to maintain operations with no financing. This is an indication of the Sheriff's ability to pay obligations as they become due.

Summary of Statement of Activities

Comparative data for government-wide information is presented to assist analysis. The following table provides a summary of the Sheriff's changes in Net Position:

	<u>2021</u>	<u>2020</u>
REVENUES:		
Charges for Services/Fines	\$ 6,129,749	\$11,142,228
Operating and Capital Grants	29,012,998	24,117,025
Ad Valorem Taxes	4,190,194	4,179,341
Miscellaneous	<u>750,695</u>	<u>499,723</u>
Total Revenues	\$40,083,636	\$39,938,317
EXPENSES:		
Public Safety	<u>43,584,842</u>	<u>40,381,261</u>
Change in Net Position	\$ <u>(3,501,206)</u>	\$ <u>(442,944)</u>

The change in Net Position for 2021 is \$(3,501,206), which is a decrease of \$3,058,262 from the prior year. Total net position decreased by 27% in the current year.

GOVERNMENTAL FUNCTIONAL EXPENSES

The functions of the Sheriff are public safety and law enforcement activities and parish-wide tax collections.

GENERAL BUDGETARY HIGHLIGHTS

For the year ended June 30, 2021, revenues and expenditures were within the 5% variance allowed.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The fiscal year 2021-2022 budget is forecasted to provide \$33,753,363 in estimated surplus and revenues to fund costs of \$42,552,156. Capital Outlay is budgeted in the amount of \$7,060,000 to be used for the construction of the administrative offices and a new jail.

CONTACTING THE SHERIFF'S OFFICE

This financial report is designed to provide a general overview of the Sheriff's finances, compliance with governmental financial reporting laws and regulations and demonstrate the Sheriff's commitment to public accountability. If you have additional questions about this report or would like to request additional information, contact Andy Brown, Sheriff, 500 East Court Street, Jonesboro, LA 71251.

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation
Roger M. Cunningham, CPA - A Professional Corporation
Jessica H. Broadway, CPA - A Professional Corporation
Ryan E. Todtenbier, CPA - A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447
www.tcbtcpa.com

INDEPENDENT AUDITORS' REPORT

Andy Brown, Sheriff
of Jackson Parish
500 East Court Street
Jonesboro, LA 71251

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion 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 and the *Louisiana Governmental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, fiduciary funds, and the aggregate remaining fund information of the Sheriff as of June 30, 2021, 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.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 1 through 5 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Management's Discussion and Analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the Sheriff's primary government. The Budgetary Comparison Schedule, Schedule of Employer's Share of Net Pension Liability, Schedule of Employer Contributions, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer, Justice System Funding Schedules, and the Annual Reporting Requirement of Sheriff as Ex Officio Tax Collector listed as other supplementary information in the Table of Contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Budgetary Comparison Schedule, Schedule of Employer's Share of Net Pension Liability, Schedule of Employer Contributions, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer, Justice System Funding Schedules, and the Annual Reporting Requirement of Sheriff as Ex Officio Tax Collector, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedule, Schedule of Employer's Share of Net Pension Liability, Schedule of Employer Contributions, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer, Justice System Funding Schedules, and the Annual Reporting Requirement of Sheriff as Ex Officio Tax Collector are fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 6, 2021, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Thomas, Cunningham Broadway + Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

October 6, 2021

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

Jackson Parish Sheriff
Jonesboro, Louisiana
Statement of Net Position
June 30, 2021

	Governmental <u>Activities</u>
ASSETS:	
Current Assets-	
Cash & Cash Equivalents	\$16,069,247
Due from Other Funds	90
Revenue Receivable	2,961,209
Prepaid Expense	<u>127,567</u>
Total Current Assets	<u>\$19,158,113</u>
Non-current Assets-	
Right-of-Use Assets (Net)	\$ 325,700
Capital Assets (Net)	<u>2,723,244</u>
Total Non-current Assets	<u>\$ 3,048,944</u>
 Total Assets	 <u>\$22,207,057</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Pensions	\$ 8,984,867
OPEB	<u>3,675,895</u>
Total Deferred Outflows of Resources	<u>\$12,660,762</u>
LIABILITIES:	
Current Liabilities-	
Accounts Payable	\$ 3,006,284
Accrued Expenses	12,737
Current Portion of Capital Lease	<u>95,836</u>
Total Current Liabilities	<u>\$ 3,114,857</u>
Long-term Liabilities-	
Net OPEB Obligation	\$ 8,502,024
Net Pension Liability	11,139,492
Capital Lease Net of Current Portion	<u>224,595</u>
Total Long-term Liabilities	<u>\$19,866,111</u>
 Total Liabilities	 <u>\$22,980,968</u>
DEFERRED INFLOWS OF RESOURCES:	
Pensions	\$ 1,323,745
OPEB	<u>2,620,219</u>
Total Deferred Outflows of Resources	<u>\$ 3,943,964</u>
NET POSITION:	
Net Investment in Capital Assets	\$ 2,728,513
Unrestricted	<u>5,214,374</u>
Total Net Position	<u>\$ 7,942,887</u>

See independent auditors' report and notes to the financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
Statement of Activities
June 30, 2021

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
		<u>Fees, Fines Commissions, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
Public Safety	<u>\$43,584,842</u>	<u>\$6,129,749</u>	<u>\$29,007,388</u>	<u>\$5,610</u>	<u>\$ (8,442,095)</u>
		General Revenues:			
		Taxes-			
		Ad Valorem			\$ 4,190,194
		Non-employer Pension Revenue			719,860
		Miscellaneous			<u>30,835</u>
		Total General Revenues			<u>\$ 4,940,889</u>
		Change in Net Position			\$ (3,501,206)
		Net Position at Beginning of Year			<u>11,444,093</u>
		Net Position at End of Year			<u>\$ 7,942,887</u>

FUND FINANCIAL STATEMENTS

Jackson Parish Sheriff
Jonesboro, Louisiana
Balance Sheet-Governmental Funds
June 30, 2021

	<u>Major Fund</u> General Fund	<u>Nonmajor Fund</u> Jury Service Fund	Total Governmental Funds
ASSETS:			
Cash & Cash Equivalents	\$16,055,028	\$14,219	\$16,069,247
Due from Other Funds	0	90	90
Revenue Receivable	2,961,209	0	2,961,209
Prepaid Expenses	<u>127,567</u>	<u>0</u>	<u>127,567</u>
Total Assets	<u>\$19,143,804</u>	<u>\$14,309</u>	<u>\$19,158,113</u>
LIABILITIES:			
Accounts Payable	\$ 3,006,284	\$ 0	\$ 3,006,284
Accrued Expenses	<u>12,737</u>	<u>0</u>	<u>12,737</u>
Total Liabilities	<u>\$ 3,019,021</u>	<u>\$ 0</u>	<u>\$ 3,019,021</u>
FUND BALANCE:			
Nonspendable for Prepaid Expenses	\$ 127,567	\$ 0	\$ 127,567
Restricted for Jury Notices	0	14,309	14,309
Unassigned	<u>15,997,216</u>	<u>0</u>	<u>15,997,216</u>
Total Fund Balance	<u>\$16,124,783</u>	<u>\$14,309</u>	<u>\$16,139,092</u>
Total Liabilities and Fund Balance	<u>\$19,143,804</u>	<u>\$14,309</u>	<u>\$19,158,113</u>

See independent auditors' report and notes to the financial statements.

Jackson Parish Sheriff
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2021

Total Fund Balance for the Governmental Funds at June 30, 2021 \$16,139,092

Amounts reported for Governmental Activities
in the Statement of Net Position are different because:

The following used in Governmental Activities are not
current financial resources and, therefore, are not reported
in the Governmental Funds Balance Sheet:

Capital Assets	4,452,480
Less, Accumulated Depreciation	(1,729,236)
Right-of-Use Assets	365,529
Less, Accumulated Amortization	(39,829)
Deferred Outflows of Resources	12,660,762

The following are not due and payable in the current
period and, therefore, are not reported in the Governmental
Fund Balance Sheet:

Net OPEB Obligation	(8,502,024)
Net Pension Liability	(11,139,492)
Capital Leases	(320,431)
Deferred Inflows of Resources	<u>(3,943,964)</u>

Total Net Position of Governmental Activities at June 30, 2021 \$ 7,942,887

Jackson Parish Sheriff
Jonesboro, Louisiana
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2021

	<u>Major Fund</u> General <u>Fund</u>	<u>Nonmajor Fund</u> Jury Service <u>Fund</u>	Total Governmental <u>Funds</u>
REVENUES:			
Taxes-			
Ad Valorem	\$ 4,190,194	\$ 0	\$ 4,190,194
Fees, Fines, Commissions & Charges for Services-			
Civil & Criminal Fees	35,543	0	35,543
Commissions-Sheriff's Revenue Sharing	63,491	0	63,491
Commissions-Fines & Bonds	27,277	0	27,277
Commissions-Judicial Sales & Seizures	33,993	0	33,993
Commissions-Correctional Center	123,868	0	123,868
Prisoner Maintenance	28,686,969	0	28,686,969
Other Fees, Fines, Commissions & Charges for Services	335,110	1,411	336,521
Operating Grants & Contributions-			
Reimbursement-Correctional Center	5,509,055	0	5,509,055
State Supplemental Pay	280,117	0	280,117
State Revenue Sharing	40,302	0	40,302
Capital Grants & Contributions-			
Law Enforcement Grant	5,610	0	5,610
Miscellaneous-			
Interest	<u>30,807</u>	<u>27</u>	<u>30,834</u>
Total Revenues	<u>\$39,362,336</u>	<u>\$ 1,438</u>	<u>\$39,363,774</u>
EXPENDITURES:			
Public Safety-			
Current-			
Personnel Services & Related Benefits	\$10,586,558	\$ 0	\$10,586,558
Operating Services	28,929,127	405	28,929,532
Materials & Supplies	415,998	0	415,998
Travel & Other Charges	29,310	0	29,310
Debt Service	49,434	0	49,434
Capital Outlay	<u>2,232,743</u>	<u>0</u>	<u>2,232,743</u>
Total Expenditures	<u>\$42,243,170</u>	<u>\$ 405</u>	<u>\$42,243,575</u>

Continued next page

See independent auditors' report and notes to the financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
For the Year Ended June 30, 2021

	<u>Major Fund</u> General <u>Fund</u>	<u>Nonmajor Fund</u> Jury Service <u>Fund</u>	Total Governmental <u>Funds</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (2,880,834)	\$ 1,033	\$ (2,879,801)
OTHER FINANCING SOURCES:			
Proceeds from Capital Lease	<u>365,529</u>	<u>0</u>	<u>365,529</u>
Excess of Revenues and Other Sources over Expenditures and Other Uses	\$ (2,515,305)	\$ 1,033	\$ (2,514,272)
Fund Balance-Beginning of Year	<u>18,640,088</u>	<u>13,276</u>	<u>18,653,364</u>
Fund Balance-End of Year	<u>\$16,124,783</u>	<u>\$14,309</u>	<u>\$16,139,092</u>

See independent auditors' report and notes to the financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of the Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2021

Net Change in Fund Balance - Governmental Funds \$(2,514,272)

Amounts reported for Governmental Activities
in the Statement of Activities are different because:

Amounts reported for Governmental Activities in the Statement of
Activities are different because: Governmental Funds report
Capital Outlays as expenditures. However, in the Statement of
Activities, the cost of these assets is allocated over their estimated
useful lives as depreciation and amortization expense. The current
year amounts for these items were:

Capital Outlay	2,232,743
Depreciation Expense	(210,724)
Amortization Expense	(39,829)

Some revenues reported in the Statement of Activities do not
provide current financial resources and these are not reported
as revenues in governmental funds. Some expenses reported
in the Statement of Activities do not require the use of current
financial resources and, therefore, are not reported as expenditures
in governmental funds. These timing differences are summarized below:

Proceeds from Capital Lease	(365,529)
Capital Lease Payments	45,098
Non-Employer Pension Revenue	719,860
Pension Expense	(2,286,696)
OPEB Expense	<u>(1,081,857)</u>

Change in Net Position of Governmental Activities \$(3,501,206)

Jackson Parish Sheriff
Jonesboro, Louisiana
Fiduciary Fund Type-Agency Funds
Statement of Fiduciary Net Position (continued)
For the Year Ended June 30, 2021

	Sheriff's Civil <u>Fund</u>	Sheriff's Criminal <u>Fund</u>	Tax Collector <u>Fund</u>	<u>Total</u>
ASSETS:				
Cash & Cash Equivalents	<u>\$5,542</u>	<u>\$72,498</u>	<u>\$2,224,364</u>	<u>\$2,302,404</u>
LIABILITIES:				
Due to Other Funds	\$ 0	\$ 90	\$ 0	\$ 90
Due to Other Governments	<u>5,542</u>	<u>72,408</u>	<u>2,224,364</u>	<u>2,302,314</u>
Unsettled Deposits	<u>\$5,542</u>	<u>\$72,498</u>	<u>\$2,224,364</u>	<u>\$2,302,404</u>

See independent auditors' report and notes to the financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
Fiduciary Funds-Agency Funds
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2021

	Sheriff's Civil Fund	Sheriff's Criminal Fund	Tax Collector Fund	Total
Unsettled Balances-Beginning of Year	\$ <u>6,543</u>	\$ <u>77,172</u>	\$ <u>1,462,797</u>	\$ <u>1,546,512</u>
ADDITIONS:				
Deposits-				
Ad Valorem Taxes	\$ 0	\$ 0	\$21,419,359	\$21,419,359
State Revenue Sharing (see Note 11)	0	0	314,801	314,801
Interest- Demand Deposits	0	0	22,759	22,759
Sheriff's Sales	63,038	0	0	63,038
Garnishments	24,601	0	0	24,601
Bonds	0	80,835	0	80,835
Fines & Costs	0	229,516	0	229,516
Other Deposits	<u>30,304</u>	<u>4,127</u>	<u>3,216</u>	<u>37,647</u>
Total Additions	<u>\$117,943</u>	<u>\$314,478</u>	<u>\$21,760,135</u>	<u>\$22,192,556</u>
DEDUCTIONS:				
Deposits Settled to-				
Louisiana Department of Agriculture & Forestry	\$ 0	\$ 130	\$ 21,597	\$ 21,727
Jackson Parish-				
Police Jury	0	5,075	4,018,503	4,023,578
School Board	0	0	5,136,190	5,136,190
Sheriff	73,515	47,236	4,318,080	4,438,831
Recreation Department	0	0	870,756	870,756
Clerk of Court	16,270	19,725	4,095	40,090
Assessor	0	0	875,080	875,080
Ambulance Service District	0	0	1,036,812	1,036,812
Hospital Service District	0	0	2,174,004	2,174,004
Council on Aging	0	0	515,292	515,292
Quitman Fire Protection District No. 1	0	0	293,138	293,138
Ward 2 Fire Protection District	0	0	364,521	364,521
Ward 3 Fire Protection District	0	0	363,205	363,205
Ward 4 Fire Protection District	0	0	361,699	361,699

Continued next page

See independent auditors' report and notes to financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
Fiduciary Funds-Agency Funds
Combining Schedule of Changes in Net Position (continued)
For the Year Ended June 30, 2021

	Sheriff's Civil <u>Fund</u>	Sheriff's Criminal <u>Fund</u>	Tax Collector <u>Fund</u>	<u>Total</u>
Pension Funds	\$ 0	\$ 0	\$ 605,645	\$ 605,645
Louisiana Tax Commission	0	0	28,484	28,484
Second Judicial District-				
District Attorney	0	40,304	0	40,304
District Judges	0	89,509	0	89,509
Indigent Defender Board	0	44,320	0	44,320
Attorney's, Litigants, Appraiser, etc.	1,159	0	0	1,159
Garnishments	24,608	0	0	24,608
Refunds	0	0	0	0
Other Settlements	3,392	54,571	11,467	69,430
Claiborne Parish Police Jury	0	13,914	0	13,914
La. Commission Law Enforcement	<u>0</u>	<u>4,368</u>	<u>0</u>	<u>4,368</u>
 Total Deductions	 <u>\$118,944</u>	 <u>\$319,152</u>	 <u>\$20,998,568</u>	 <u>\$21,436,664</u>
 Unsettled Balances-End of Year	 <u>\$ 5,542</u>	 <u>\$ 72,498</u>	 <u>\$ 2,224,364</u>	 <u>\$ 2,302,404</u>

See independent auditors' report and notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

Introduction:

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas. As the ex-officio tax collector of the parish, the Sheriff is responsible for the collection and distribution of ad valorem property taxes and state revenue sharing funds.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility of 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, and other community-involvement programs. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

In accordance with certain laws the Sheriff accounts for the collection and disbursement of bonds, fines and costs and forfeitures imposed by the district court.

1. **Summary of Significant Accounting Policies:**

A. Reporting Entity-

For financial reporting purposes, the Sheriff includes all funds and activities that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish police jury as required by Louisiana law, the Sheriff is financially independent.

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

B. Basis of Presentation-

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

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

Governmental Funds-

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422 is the Sheriff's only major fund and is used to account for the operations of the Sheriff's office. The Sheriff's major sources of revenue are from revenues from the State of Louisiana for prisoner maintenance and US Department of Homeland Security for the detention and care of aliens. Other sources of revenue include ad valorem taxes, commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, and various other reimbursements, fees, grants, and commissions. General operating expenditures are paid from this fund.

Special Revenue Fund - Jury Service Fund

The special revenue fund is used to account for the proceeds of specific revenue sources. Those revenues are legally restricted to expenditures for specified purposes. Per criteria for Fund Financial Statements above, this fund is presented as a nonmajor fund in the governmental fund financial statements.

Fiduciary Funds-

Fiduciary Fund Financial Statements

Fiduciary Fund Financial Statements present a Statement of Fiduciary Net Position. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds, which are custodial in nature (assets equal liabilities); do not involve measurement of results of operations.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

Consequently, the agency funds have no measurement focus, but use the accrual basis of accounting.

C. Measurement Focus/Basis of Accounting-

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis - Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues "available" if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

D. Assets, Liabilities, and Equity-

Cash and Interest-Bearing Deposits

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the Sheriff.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$5,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

The range of useful lives by type of asset is as follows:

Furniture, computers	5 years
Vehicles	5 years
Radios	10 years
Buildings	25-40 years

Pensions

For purposes of measuring the Net Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions, and pension expense, information about the fiduciary net position of the Sheriffs' Pension and Relief Fund (System) and additions to/deductions from the System' fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Deferred Outflows/Inflows of Resources

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

Equity Classifications

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

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net position - All other net resources that do not meet the definition of "restricted" or "net investment in capital assets".

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose. Only the General Fund would report positive amounts in unassigned fund balance.

The General Fund has an unassigned fund balance of \$15,997,216. If applicable, the Sheriff would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

E. Budget-

Prior to the beginning of each fiscal year, the Sheriff adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

F. Estimates-

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

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

G. Compensated Absences-

Employees are not allowed to carry leave forward from year to year, therefore, no entry is made for compensated absences.

2. Levied Taxes:

The Sheriff levied the following millages for ad valorem taxes for 2020.

Constitutional	12.80	indefinite
Law Enforcement Sheriff	<u>8.62</u>	expires 2025
Total	21.42	

The taxes are normally collected in December of the current year and January and February of the ensuing year. Property taxes are recorded as receivables and revenues in the year assessed. The property tax calendar is as follows:

Assessment date	January 1
Levy date	June 30
Tax bills mailed	October 15
Total taxes due	December 31
Penalties & interest added	January 31 of ensuing year
Tax Sale	May 15 of ensuing year

Total assessed value was \$225,044,370 in 2020. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property tax. In 2020, this homestead exemption was \$22,464,780 of the total assessed value. The following are the principal taxpayers for the parish:

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Value</u>
ETC Tiger Pipeline, LLC	\$37,265,140	16.6%
Compass Energy Operating, LLC	\$32,800,930	14.6%
Westrock CP, LLC	\$21,070,370	9.4%
Regency Intrastate	\$20,051,540	8.9%
Enable Gas Transmission, LLC	\$ 9,967,160	4.4%

3. Cash and Cash Equivalents:

The cash and cash equivalents of the Sheriff are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Sheriff will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Sheriff's name.

At June 30, 2021, the Sheriff had cash and cash equivalents with a bank balances totaling \$18,801,356. Cash and cash equivalents are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts held by the Sheriff. All of the Sheriff's deposits were properly secured at June 30, 2021. Of the \$18,801,356 in bank balances, \$870,900 was secured by federal deposit insurance and \$17,930,456 was secured by pledged securities.

4. On-Behalf Payments:

Certain employees of the Jackson Parish Sheriff receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$280,117.

5. Receivables:

The Sheriff The following is a summary of receivables at June 30, 2021:

Class of Receivable – General Fund

Ad Valorem Taxes	\$ 6,208
Correctional Center	144,084
Fees, Charges and Commissions-	
Civil and Criminal Fees	3,700
Fines and Bonds	480
LACE	5,060
Feeding and Keeping Prisoners	2,788,114
Other Fees, Fines, and Commissions	<u>13,563</u>
 Total	 <u>\$2,961,209</u>

Substantially all receivables are considered to be fully collectible: therefore, no allowance for uncollectible accounts is used.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

6. Capital Assets:

Capital asset balances and activity for the year ended June 30, 2021, are as follows:

Governmental Activities	Balance <u>7-01-20</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>6-30-21</u>
Capital Assets Not Depreciated:				
Land	\$ 0	\$ 395,000	\$ 0	\$ 395,000
Construction in Progress	14,187	1,689,091	19,894	1,683,384
Capital Assets Depreciated:				
Office Furniture, Fixtures and Equipment	434,266	7,583	0	441,849
Radios	258,881	30,540	0	289,421
Vehicles	1,380,953	0	0	1,380,953
Buildings	<u>496,979</u>	<u>19,894</u>	<u>255,000</u>	<u>261,873</u>
Total Assets	<u>\$2,585,266</u>	<u>\$2,142,108</u>	<u>\$274,894</u>	<u>\$4,452,480</u>
Less, Accumulated Depreciation:				
Office Furniture, Fixtures and Equipment	\$ 361,722	\$ 30,338	\$ 0	\$ 392,060
Radios	180,150	13,724	0	193,874
Vehicles	947,824	159,921	0	1,107,745
Buildings	<u>28,816</u>	<u>6,741</u>	<u>0</u>	<u>35,557</u>
Total Depreciation	<u>\$1,518,512</u>	<u>\$ 210,724</u>	<u>\$ 0</u>	<u>\$1,729,236</u>
Net Capital Assets	<u>\$1,066,754</u>	<u>\$1,931,384</u>	<u>\$274,894</u>	<u>\$2,723,244</u>

Depreciation expense of \$210,724 for the year ended June 30, 2021, was charged to the Public Safety function.

7. Capital Leases:

The Jackson Parish Sheriff entered into lease agreements for vehicles for the department. The lease agreements for vehicles was obtained in December 2020 with three and four year lease terms, with an option to continue month-to-month for an unlimited period of time. The interest rate for all leases is 3.19%. Interest expense is \$4,336 for the year ended June 30, 2021, and was charged to the Public Safety function.

Right-of-use assets and amortization activity as of and for the year ended June 30, 2021, is as follows:

Governmental Activities	Balance <u>7/01/20</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>6/30/21</u>
Right-of-use Assets:				
Vehicles	\$0	\$365,529	\$0	\$365,529
Less, Accumulated Amortization:				
Vehicles	<u>0</u>	<u>39,829</u>	<u>0</u>	<u>39,829</u>
Net Right-of-Use Assets	<u>\$0</u>	<u>\$325,700</u>	<u>\$0</u>	<u>\$325,700</u>

Amortization expense of \$39,829 was charged to the Public Safety function.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

The changes in capital lease liabilities for June 30, 2021 are as follows:

Beginning Capital Lease Liabilities	\$ 0
Additions	365,529
Deletions	<u>(45,098)</u>
Ending Capital Lease Liabilities	<u>\$320,431</u>

The annual debt service requirements to maturity for these leases are as follows:

Year Ending <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 95,835	\$ 8,957	\$104,792
2023	98,984	5,808	104,792
2024	91,359	2,623	93,982
2025	<u>34,253</u>	<u>328</u>	<u>34,581</u>
Total	<u>\$320,431</u>	<u>\$17,716</u>	<u>\$338,147</u>

8. Operating Leases:

On September 12, 1985, the Jackson Parish Sheriff entered into a 99-year property lease of three acres of land to be used as a firearms and training complex. Total consideration on this lease is \$10 for the entire lease period.

The Jackson Parish Sheriff entered into two property lease agreements as of June 30, 2012. The first lease at Lots 4, 5, and 6 of Block 38, Town of Jonesboro, LA for the patrol and K-9 offices. The term of this lease is for a period of five years beginning March 1, 2016 and ending on February 28, 2021 for a monthly lease amount of \$1,250. There is an option to renew for an additional five years at an increased monthly rate of \$1,500. The second lease was for use as an animal control shelter. The terms of this lease are for a period of four years beginning June 1, 2011 and ending on June 1, 2015 for a monthly lease amount of \$900, which was renewed for an additional four years.

9. Pension Plan:

Plan Description

The Sheriff contributes to the Sheriffs' Pension and Relief Fund (System) which is a cost-sharing, multiple employer defined benefit pension plan established in accordance with the provisions of LA Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriffs' Pension and Relief Fund's office. Membership in the System is required for all eligible sheriffs and deputies. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System, which can be obtained at www.la.state.la.us.

Benefits Provided

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

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

Retirement

For members who become eligible for membership on or before December 31, 2011, members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to three and one-third percent of the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

For members whose first employment making them eligible for membership in the system began on or after January 1, 2012, members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service the accrual rate is three and one-third percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.

For a member whose first employment making him eligible for membership in the system began on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest thirty-six consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the thirty-six month period shall not exceed 125% of the preceding twelve-month period.

For a member whose first employment making him eligible for membership in the system began after June 30, 2006 and before July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty month period shall not exceed 125% of the preceding twelve-month period.

For a member whose first employment making him eligible for membership in the system began on or after July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty month period shall not exceed 115% of the preceding twelve-month period.

Disability Benefits

A member is eligible to receive disability benefits if he has at least ten years of creditable service when a non-service related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of 1) a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or 2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

Survivor Benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits

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

Deferred Retirement Option Plan (DROP)/Back Deferred Retirement Option Plan (Back-Drop)

For members retiring before July 1, 2001 in lieu of terminating employment and accepting a service retirement, members could elect to participate in the Deferred Retirement Option Plan (DROP). Upon entering the DROP employee and employer contributions cease. The monthly retirement contribution that would have been paid if the member retired is deposited into the DROP account for up to three years. Funds held in the DROP account earn interest and can be disbursed to the member upon request. Effective July 1, 2001, the Back-DROP program replaced the DROP program. In lieu of receiving a service retirement allowance, any member of the System who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. A member elects to "take" Back-DROP at the time of separation from employment to retire. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. A member's Back-DROP benefit is the maximum monthly retirement benefit multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the System during the Back-DROP period. The member's DROP and Back-DROP balances left on deposit are managed by a third party, fixed income investment manager. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

Permanent Benefit Increases/Cost of Living Adjustments

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), which are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature. Cost-of-living provisions for the System allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost-of-living adjustments is dependent on the funded ratio.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2020, the actual employer contribution rate was 12.25% with an additional -0-% allocated from the Funding Deposit Account.

In accordance with state statute, the System also receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2021. Non-employer contributions for the year ended June 30, 2021 were \$719,860.

The Sheriff's contractually required composite contribution rate for the year ended June 30, 2021 was 12.25% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Sheriff for the years ended June 30, 2021 and June 30, 2020 were \$1,004,867 and \$1,455,552 respectively.

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

At June 30, 2021 and 2020, the Sheriff reported a liability of \$11,139,492 and \$5,080,502 respectively, for its proportionate share of the Net Pension Liabilities. The Net Pension Liability was measured as of June 30, 2020 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the Net Pension Liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Sheriff's proportion was 1.609485%, which was an increase of .53544% from its proportion measured as of June 30, 2019.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

For the year ended June 30, 2021, the Sheriff recognized pension expense of \$2,727,361 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of \$562,370.

In addition to the pension expense referred to in the preceding paragraph, the Sheriff also pays the plan members' required contribution for any employee with at least two years of service if hired before March 2019. For the year ended June 30, 2021, this amount is \$376,129.

At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$1,301,981
Changes in assumption	2,737,979	0
Net difference between projected and actual earnings on pension plan investments	2,680,092	0
Changes in employer's proportion of beginning net pension liability	2,561,870	17,626
Differences between employer contributions and proportionate share of employer contributions	59	4,138
Subsequent Measurement Contributions	1,004,867	0
Total	\$8,984,867	\$1,323,745

The deferred outflows of resources related to pensions resulting from Jackson Parish Sheriff contributions subsequent to the measurement date in the amount of \$1,004,867, will be recognized as a reduction of the Net Pension Liabilities measured in the year of June 30, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended June 30:	
2022	\$1,148,747
2023	1,724,717
2024	1,834,562
2025	1,448,400
2026	499,828
Total	\$6,656,255

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

Actuarial Assumptions

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

Valuation Date	June 30, 2020
Actuarial Cost Method	Individual Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	7.00%, net of investment expense
Discount Rate	7.00%
Projected Salary Increases	5.500% (2.50% Inflation, 2.50% Merit)
Mortality Rates	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.</p>
Expected Remaining Service Lives	<p>2020 – 6 years</p> <p>2019 – 6 years</p> <p>2018 – 6 years</p> <p>2017 – 7 years</p> <p>2016 – 7 years</p> <p>2015 – 6 years</p>
Cost of Living Adjustments	<p>The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.</p>

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

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

Estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2020 were as follows:

<u>Asset Class</u>	<u>Expected Rate of Return</u>		
	<u>Target Asset Allocation</u>	<u>Real Return Arithmetic Basis</u>	<u>Long-term Expected Portfolio Real Rate of Return</u>
Equity Securities	62%	6.8%	4.2%
Fixed Income	23	2.4	0.6
Alternative Investments	<u>15</u>	4.7	<u>0.7</u>
Totals	100%		5.5%
Inflation			<u>2.4</u>
Expected Arithmetic Nominal Return			<u>7.9%</u>

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System'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.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

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

The following presents the Sheriff's proportionate share of the Net Pension Liability using the discount rate of 7.00%, as well as what the Sheriff's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (6.00%) or one percentage-point higher (8.00%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer's proportionate share of net pension liability	\$20,233,186	\$11,139,492	\$3,555,796

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Sheriffs' Pension and Relief Fund Annual Financial Report at www.la.la.gov.

10. Post-employment Benefits Other Than Pensions:

Plan description – The Jackson Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Jackson Parish Sheriff's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

Benefits Provided – Medical, dental, and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. The employer pays a 100% of the medical, dental and vision coverage for the retiree only (not dependents). Employees retirement eligibility (DROP entry) provisions are as follows: attainment of 30 years of service at any age; or, age 55 and 12 years of service if earlier; or, for employees hired after January 1, 2012, the earliest of age 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits.

Life insurance coverage is provided to retirees for the amount \$10,000 for all retirement ages, and 100% of the rate is paid by the employer.

Employees covered by benefit terms – At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	26
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>88</u>
	<u><u>114</u></u>

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

Total OPEB Liability

The Sheriff's total OPEB liability of \$8,502,024 was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Salary increases	3.00%, including inflation
Prior Discount rate	2.21%
Discount rate	2.16%
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	RP-2014 Table

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2021, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2021.

Changes in the Total OPEB Liability

Balance at June 30, 2019	\$ 7,946,802
Changes for the year:	
Service cost	863,436
Interest	185,165
Changes in Assumptions/Inputs	(1,767,720)
Differences between expected and actual experience	1,371,146
Benefit payments and net transfers	(96,805)
Net changes	555,222
Balance at June 30, 2021	\$ 8,502,024

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	1.0% Decrease (1.16%)	Current Discount Rate (2.16%)	1.0% Increase (3.16%)
Total OPEB liability	\$10,193,005	\$8,502,024	\$7,187,490

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$7,203,827	\$8,502,024	\$10,160,442

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

For the year ended June 30, 2021, the Sheriff recognized OPEB expense of \$1,178,663. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 830,016	\$2,376,240
Changes in Assumptions	2,845,879	243,979
Total	\$3,675,895	\$2,620,219

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

Years ending June 30:	
2022	\$130,061
2023	130,061
2024	130,061
2025	130,061
2026	130,061
Thereafter	405,371

11. State Revenue Sharing Funds:

The revenue sharing funds were distributed as follows:

Jackson Parish:	
Police Jury	\$ 93,417
School Board	82,943
Assessor	20,432
Ambulance Service District	4,348
Sheriff	103,793
Pension Funds	<u>9,868</u>
Total	<u>\$314,801</u>

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

12. Expenditures of the Sheriff's Office Paid by the Parish Police Jury:

The Sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the Jackson Parish Police Jury.

13. Related Parties:

There were no identified related party transactions.

14. Deferred Compensation Plan:

All the employees of the Jackson Parish Sheriff are eligible to participate in the State of Louisiana Public Employees Deferred Compensation Plan which is defined by Internal Revenue Code Section 457. Employees may contribute a portion of their salary to the plan on a pre-tax basis. The contributions are fully vested immediately and are remitted to a third-party administrator each pay period, where they are deposited to an account in the employee's name. The Jackson Parish Sheriff does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the current year, the Sheriff elected to match 60% of contributions for employees with twelve years of service. The contribution match increases by 5% each additional year of service, with a maximum of 100% match. During the current year, the Sheriff's contribution was \$56,373.

15. Ex-officio Tax Collector:

The amount of cash on hand at year-end was \$2,223,026. The amount of taxes collected by taxing authority was:

Jackson Parish Police Jury	\$ 3,885,207
Jackson Parish School Board	5,002,156
Jackson Parish Sheriff	4,306,972
Jackson Parish Hospital	2,152,020
Jackson Parish Assessor	878,687
Jackson Parish Ambulance Service District	1,022,024
Jackson Parish Recreation District	861,933
Jackson Parish Council on Aging	510,081
LA Forestry Commission	25,171
LA Tax Commission	28,297
Jackson Parish Fire Districts	1,389,452
Pension Funds	595,777
Purchased Protested Tax CD's	<u>761,583</u>
 Total	 <u>\$21,419,360</u>

All assessed taxes after change orders approved by the LA Tax Commission were collected as of June 30, 2021.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2021

16. Subsequent Events:

Management has evaluated subsequent events through October 6, 2021, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

Jackson Parish Sheriff
Jonesboro, Louisiana
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2021

	<u>Budget</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes-				
Ad Valorem	\$ 4,000,000	\$ 4,190,625	\$ 4,190,194	\$ (431)
Fees, Fines, Commissions & Charges for Services-				
Civil & Criminal Fees	36,350	34,350	35,543	1,193
Sheriff's Revenue Sharing	0	0	63,491	63,491
Fines & Bonds	0	0	27,277	27,277
Judicial Sales & Seizures	127,830	127,830	33,993	(93,837)
Correctional Center	160,000	110,540	123,868	13,328
Prisoner Maintenance	26,394,000	28,174,350	28,686,969	512,619
Other Fees, Fines, Commissions & Charges for Services	145,860	277,406	335,110	57,704
Operating Grants & Contributions-				
State Supplemental Pay	285,700	321,816	280,117	(41,699)
State Revenue Sharing	39,117	40,302	40,302	0
Reimbursement-Correctional Center	10,523,500	5,502,215	5,509,055	6,840
Capital Grants & Contributions	0	5,610	5,610	0
Interest	<u>31,440</u>	<u>30,511</u>	<u>30,807</u>	<u>296</u>
Total Revenues	<u>\$41,743,797</u>	<u>\$38,815,555</u>	<u>\$39,362,336</u>	<u>\$ 546,781</u>
EXPENDITURES:				
Public Safety-				
Current-				
Personnel Services & Related Benefits	\$14,870,869	\$ 9,837,632	\$10,586,558	\$ (748,926)
Operating Services	26,866,100	29,425,909	28,929,127	496,782
Materials & Supplies	259,800	369,000	415,998	(46,998)
Travel & Other Charges	11,500	14,000	29,310	(15,310)
Debt Service	0	0	49,434	(49,434)
Capital Outlay	<u>2,230,000</u>	<u>3,267,628</u>	<u>2,232,743</u>	<u>1,034,885</u>
Total Expenditures	<u>\$44,238,269</u>	<u>\$42,914,169</u>	<u>\$42,243,170</u>	<u>\$ 670,999</u>

Continued next page

See independent auditor's report and notes to the financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
General Fund
Budgetary Comparison Schedule (continued)
For the Year Ended June 30, 2021

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
Excess of Revenues over Expenditures	\$ (2,494,472)	\$ (4,098,614)	\$ (2,880,834)	\$1,217,780
OTHER FINANCING				
SOURCES (USES):				
Proceeds from Capital Lease	<u>5,000</u>	<u>5,000</u>	<u>365,529</u>	<u>360,529</u>
Excess of Revenues and Other Sources over Expenditures and Other Uses	\$ (2,489,472)	\$ (4,093,614)	\$ (2,515,305)	\$1,578,309
Fund Balance - Beginning of Year	<u>18,640,088</u>	<u>18,640,088</u>	<u>18,640,088</u>	<u>0</u>
Fund Balance - End of Year	<u>\$16,150,616</u>	<u>\$14,546,474</u>	<u>\$16,124,783</u>	<u>\$1,578,309</u>

See independent auditor's report and notes to the financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
Schedule of Employer's Share of Net Pension Liability
For the Year Ended June 30, 2021

<u>Year</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability</u>
<i>Sheriff's Pension and Relief Fund</i>					
2015	.775523%	\$ 3,689,858	\$ 5,129,060	59.88%	87.34%
2016	.774088%	\$ 3,450,509	\$ 4,900,340	70.41%	99.23%
2017	.762368%	\$ 4,838,669	\$ 5,543,450	87.29%	82.10%
2018	.800980%	\$ 3,468,463	\$ 6,107,923	56.79%	88.49%
2019	.889675%	\$ 3,411,591	\$ 7,520,475	45.36%	90.41%
2020	1.074050%	\$ 5,080,502	\$11,882,061	42.76%	88.91%
2021	1.609485%	\$11,139,492	\$ 8,202,993	135.80%	84.73%

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

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

See independent auditors' report and notes to the financial statements.

Jackson Parish Sheriff
Schedule of Employer Contributions
For the Year Ended June 30, 2021

<u>Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
<i>Sheriff's Pension and Relief Fund</i>					
2015	\$ 731,357	\$ 731,357	\$0	\$ 5,129,060	14.26%
2016	\$ 715,909	\$ 715,909	\$0	\$ 4,900,340	14.61%
2017	\$ 735,108	\$ 735,108	\$0	\$ 5,543,450	13.26%
2018	\$ 778,760	\$ 778,760	\$0	\$ 6,107,923	12.75%
2019	\$ 921,258	\$ 921,258	\$0	\$ 7,520,475	12.25%
2020	\$1,455,552	\$1,455,552	\$0	\$11,882,061	12.25%
2021	\$1,004,867	\$1,004,867	\$0	\$ 8,202,993	12.25%

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

Changes of Assumptions:

- There were no changes of benefit assumptions for the year ended June 30, 2021.

Jackson Parish Sheriff
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2021

	6/30/21	6/30/20	6/30/19	6/30/18
Total OPEB Liability				
Service Cost	\$ 863,436	\$ 299,773	\$ 573,931	\$ 409,771
Interest	185,165	187,938	231,421	213,037
Changes of Benefit Terms	0	0	0	0
Differences between Expected and Actual Experience	(1,767,720)	412,875	(897,476)	578,515
Changes in Assumptions	1,371,146	1,934,218	(278,833)	0
Benefit Payments	(473,203)	(107,764)	(102,146)	(603,429)
Net Change in Total OPEB Liability	\$ 555,222	\$ 2,727,040	\$ (473,103)	\$ 597,894
Total OPEB Liability - Beginning	\$ 7,946,902	\$ 5,219,862	\$ 5,692,965	\$5,095,071
Total OPEB Liability - Ending	\$ 8,502,024	\$ 7,946,902	\$ 5,219,862	\$5,692,965
Covered-Employee Payroll	\$ 3,948,857	\$10,776,895	\$10,463,005	\$6,350,925
Net OPEB Liability as a Percentage of Covered-Employee Payroll	215.30%	73.74%	49.89%	89.64%

Notes to Schedule:

Benefit Changes. There were no changes of benefit terms for the year ended June 30, 2021.

Changes of Assumptions. The discount rate changed in the current year to 2.16%, which is a .05% decrease from the prior year.

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

See independent auditors' report and notes to the financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended June 30, 2021

Agency Head Name: Andrew Brown, Sheriff

<u>Purpose</u>	<u>Amount</u>
Salary	\$150,790
Sheriff's Expense Account	15,079
Benefits-Insurance	21,969
Benefits-Retirement	45,076
Deferred Compensation	3,760
Dues	199
Registration fees	<u>385</u>
Total	<u>\$237,258</u>

See independent auditors' report.

Jackson Parish Sheriff
Jonesboro, Louisiana
Justice System Funding Schedule – Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2021

Cash Basis Presentation

First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 06/30/2021
--	---

Receipts From: *(Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)*

Second Judicial District Attorney - Asset Forfeiture/Sale

-	2,992
---	-------

Subtotal Receipts

-	2,992
---	-------

Ending Balance of Amounts Assessed but Not Received *(only applies to those agencies that assess on behalf of themselves, such as courts)*

-	-
---	---

Collection Types to be used in the "Receipts From:" section above
Civil Fees
Bond Fees
Asset Forfeiture/Sale
Pre-Trial Diversion Program Fees
Criminal Court Costs/Fees
Criminal Fines - Contempt
Criminal Fines - Other
Restitution
Probation/Parole/Supervision Fees
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
Interest Earnings on Collected Balances
Other <i>(do not include collections that fit into more specific categories above)</i>

See independent auditors' report.

Jackson Parish Sheriff
Jonesboro, Louisiana
Justice System Funding Schedule – Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2021

	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 06/30/2021
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	101,720	82,804
Add: Collections		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	45,914	72,029
Bond Fees	40,165	40,670
Asset Forfeiture/Sale	1,083	1,400
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	92,121	110,364
Criminal Fines - Contempt	-	-
Criminal Fines - Other	12,229	16,240
Restitution	-	-
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	2,821	1,139
Interest Earnings on Collected Balances	81	85
Other (do not include collections that fit into more specific categories above)	-	-
Subtotal Collections	194,415	241,928
Less: Disbursements To Governments & Nonprofits: (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)		
Jackson Parish Police Jury - Criminal Court Costs/Fees	2,113	2,963
Jackson Parish Clerk of Court - Criminal Court Costs/Fees	9,499	10,226
Second Judicial District Attorney - Bond Fees	10,540	6,998
Second Judicial District Attorney - Criminal Court Costs/Fees	5,905	7,200
Second Judicial District Attorney - Criminal Fines-Other	5,533	4,129
Second Judicial District Court Fund - Bond Fees	10,540	6,998
Second Judicial District Court Probation Fund - Criminal Court Costs/Fees	1,922	3,522
Second Judicial District Court Fund - Criminal Court Costs/Fees	2,478	3,208
Second Judicial District Court Fund - Criminal Fines-Other	28,989	31,852
Second Judicial District Indigent Defender Board - Bond Fees	10,540	6,998
Second Judicial District Indigent Defender Board - Criminal Court Costs/Fees	11,962	14,820
Claiborne Parish Police Jury - Criminal Fines-Other	5,472	8,443
Louisiana Commission on Law Enforcement - Criminal Court Costs/Fees	1,939	2,429
North Louisiana Crime Lab - Criminal Court Costs/Fees	20,612	22,465
Louisiana Supreme Court - Criminal Court Costs/Fees	823	1,086
Louisiana Department of Wildlife and Fisheries - Criminal Court Costs/Fees	65	65
Louisiana Traumatic Head & Spinal Cord Fund - Criminal Court Costs/Fees	755	895

See independent auditors' report.

Jackson Parish Sheriff
Jonesboro, Louisiana
Justice Funding Schedule – Collecting/Disbursing Entity (continued)
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2021

Louisiana State Police - Criminal Court Costs/Fees	850	300
Town of Jonesboro - Criminal Court Costs/Fees	760	-
Town of Hodge - Criminal Court Costs/Fees	-	380
North Hodge Police Department - Criminal Court Costs/Fees	380	-
Louisiana Department of State Treasury - Criminal Court Costs/Fees	25	-
Crime Stoppers - Criminal Court Costs/Fees	508	624
Second Judicial District Attorney - Asset Forfeiture/Sale	5,134	
East Baton Rouge Sheriff's Department - Civil Fees	117	-
Jackson Parish Clerk of Court - Civil Fees	5,858	5,321
Jefferson Parish Sheriff's Department - Civil Fees	30	30
Natchitoches Parish Sheriff's Department - Civil Fees	32	-
Orleans Parish Sheriff's Department - Civil Fees	39	60
Ouachita Parish Sheriff's Department - Civil Fees	71	66
Town of Jonesboro - Civil Fees	458	-
Winn Parish Sheriff's Department - Civil Fees	103	113
Caddo Parish Sheriff's Department - Civil Fees	-	39
Lincoln Parish Sheriff's Department - Civil Fees	-	62
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	2,451	929
Jackson Parish Sheriff - Bond Fees	12,505	8,588
Jackson Parish Sheriff - Criminal Court Costs/Fees	6,886	7,375
Jackson Parish Sheriff Jury Service Fund - Criminal Court Costs/Fees	805	711
Jackson Parish Sheriff - Criminal Fines-Other	5,994	4,777
Jackson Parish Sheriff - Service/Collection Fees	520	210
Jackson Parish Sheriff - Civil Fees	24,826	24,991
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	1,333	794
Bond Fee Refunds	-	-
Restitution Payments to Individuals (additional detail is not required)	12,592	39,587
Other Disbursements to Individuals (additional detail is not required)	1,369	1,053
Payments to 3rd Party Collection/Processing Agencies	-	-
Subtotal Disbursements/Retainage	213,331	230,305
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	82,804	94,426
Ending Balance of "Partial Payments" Collected but not Disbursed <i>(only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.</i>	-	-

See independent auditors' report.

Jackson Parish Sheriff
Jonesboro, Louisiana
Annual Reporting Requirement of Sheriff as Ex Officio
Tax Collector to Legislative Auditor
As Required by Act 711 of the 2010 Regular Legislative Session
For the Year Ended June 30, 2021

STATE OF LOUISIANA
PARISH OF JACKSON

AFFIDAVIT

The Honorable Andrew N. Brown, Sheriff of Jackson Parish

BEFORE ME, the undersigned authority, personally came and appeared, Andrew N. Brown, the sheriff of Jackson Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$2,224,364 is the amount of cash on hand in the tax collector account on June 30, 2021;

He further deposed and said:

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

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

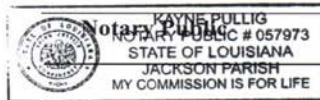


Sheriff of Jackson Parish

SWORN to and subscribed before me, Notary, this 6th day of October 2021, in my office in Jonesboro, Louisiana.
(City/Town)

 (Signature)

(Print), # _____



(Commission)

OTHER REPORTS

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation
Roger M. Cunningham, CPA - A Professional Corporation
Jessica H. Broadway, CPA - A Professional Corporation
Ryan E. Todtenbier, CPA - A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447
www.tcbtcpa.com

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

Andy Brown, Sheriff
of Jackson Parish
500 East Court Street
Jonesboro, LA 71251

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 and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the major fund, fiduciary funds and the aggregate remaining fund information as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Jackson Parish Sheriff's (Sheriff) basic financial statements and have issued our report thereon dated October 6, 2021.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free 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 is 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. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 25:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

October 6, 2021

Jackson Parish Sheriff
Schedule of Audit Results
Year Ended June 30, 2021

I. SUMMARY OF AUDIT RESULTS

The following summarize the audit results:

1. An unmodified opinion was issued on the financial statements of the Jackson Parish Sheriff as of and for the year ended June 30, 2021.
2. The audit did not disclose any material weaknesses in internal control.
3. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

No findings identified.

III. PRIOR YEAR AUDIT FINDINGS

No findings identified.