

**CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana**

**Financial Report
For the Year Ended June 30, 2017**

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INDEPENDENT AUDITORS' REPORT

Calcasieu Parish Sheriff
Lake Charles, Louisiana

We have audited the accompanying basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff, as of June 30, 2017, 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 7 – 13, budgetary comparison information on page 56, the schedule of employer's proportionate share of net pension liability on page 57, the schedule of employer's contribution on page 58, and the schedule of funding progress of OPEB plan on page 59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Calcasieu Parish Sheriff's basic financial statements. The nonmajor and agency fund financial statements, budgetary comparison schedule – other governmental funds, Calcasieu Parish Sheriff's sworn statement, the Calcasieu Parish Tax Collector's tax roll status report and the schedule of compensation, benefits and other payments to agency head, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The other supplementary information on pages 62 through 75 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Calcasieu Parish Sheriff.

The schedule of expenditures of federal awards, on pages 76 through 78, is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a and is also not a required part of the basic financial statements.

The nonmajor and agency fund financial statements, budgetary comparison schedule – other governmental funds, Calcasieu Parish Sheriff's sworn statement, the Calcasieu Parish Tax Collector's tax roll status report, the schedule of compensation, benefits and other payments to agency head and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 27, 2017, on our consideration of the Calcasieu Parish Sheriff's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, grants, 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 the 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 Calcasieu Parish Sheriff's internal control over financial reporting and compliance.

Joyce Williams, CPA, #88

December 27, 2017

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis

Within this section of the Calcasieu Parish Sheriff's ("Sheriff") annual financial report, the Sheriff's management is providing this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2017. The following information is provided by the current administration and is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

The Sheriff's assets exceeded its liabilities by \$40,465,723 (net position) for the fiscal year reported.

Total revenues of \$92,053,939 exceeded expenditures of \$85,940,236, which resulted in current year excess of revenues over expenditures \$6,113,703.

The Sheriff's net position is comprised of the following:

- (1) Capital assets of \$27,008,688 included property and equipment of \$75,133,565, net of accumulated depreciation of \$48,851,010, and land of \$726,133.
- (2) Unrestricted net position of \$13,457,035.

The Sheriff's governmental funds reported total ending fund balance of \$78,002,999 this year. This compares to the prior year ending fund balance of \$72,070,684, reflecting an increase of \$5,932,315 during the current year.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$45,642,494, or 50.2% of total General Fund expenditures and 53.4% of total General Fund revenues including transfers.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

Overview of the Financial Statements

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Government-wide Financial Statements

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

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

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

The government-wide financial statements are presented on pages 15 and 16 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Sheriff uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Sheriff's most significant funds rather than the Sheriff as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The Sheriff uses governmental funds and fiduciary funds as follows:

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financial decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 19 through 22 of this report.

Individual fund information for non-major governmental funds is found in combining statements in a later section of this report.

Fiduciary funds are reported in the fund financial statements and report taxes collected for other taxing bodies, deposits held pending court action and the individual prison inmate accounts. The Sheriff only reports agency funds.

The basic agency fund financial statements are presented on page 23 of this report.

Notes to the basic financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 24 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning the Sheriff's budget presentations. Budgetary comparison statements are included as "required supplementary information" for the general fund. These schedules demonstrate compliance with the Sheriff's adopted and final revised budget. Beginning with the fiscal year ended June 30, 2009, the Sheriff is recognizing his future OPEB (Other Post Employment Benefits) obligations as required by GASB Statement 45. The actuarial unfunded liability as determined as of the actuarial valuation date at July 1, 2016 is \$55.2 million. GASB 45 attempts to record future costs for post retirement benefits in the periods in which they are earned, as opposed to when actually paid. Beginning with the fiscal year ended June 30, 2015, the Sheriff adopted GASB Statements 68 and 71. These standards require the Sheriff's office to record its proportional share of each of the pension plans Net Pension Liability. As of June 30, 2017, the Sheriff's pension liability is \$38.6 million. Required supplementary information can be found starting on page 56 of this report.

As discussed, the Sheriff reports major funds in the basic financial statement. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report beginning on page 62.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Financial Analysis of the Sheriff as a Whole

The Sheriff implemented the new financial reporting model used in this report beginning with the fiscal year ended June 30, 2003. 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.

The Sheriff's net position at fiscal year-end is \$40,465,723. The following table provides a summary of the Sheriff's net position:

	<u>2017</u>	<u>Percentage</u>	<u>2016</u>	<u>Percentage</u>
Assets:				
Current assets	\$ 82,475,581	63.95%	\$ 74,534,390	69.43%
Capital assets	<u>27,008,688</u>	<u>20.94%</u>	<u>24,657,033</u>	<u>22.97%</u>
Total Assets	109,484,269	84.89%	99,191,423	92.40%
Deferred outflows of resources	<u>19,480,448</u>	<u>15.11%</u>	<u>8,162,021</u>	<u>7.60%</u>
Total assets and deferred outflows of resources	<u>128,964,717</u>	100.00%	<u>107,353,444</u>	100.00%
Liabilities:				
Current liabilities	4,827,980	5.46%	2,779,684	3.82%
Long-term liabilities	<u>79,505,806</u>	<u>89.84%</u>	<u>63,748,334</u>	<u>87.32%</u>
Total liabilities	84,333,786	95.29%	66,528,018	91.13%
Deferred inflows of resources	<u>4,165,208</u>	<u>4.71%</u>	<u>6,473,406</u>	<u>8.87%</u>
Total liabilities and deferred inflows of resources	<u>88,498,994</u>	100.00%	<u>73,001,424</u>	100.00%
Net position:				
Investment in capital assets	27,008,688		24,657,033	
Unrestricted	<u>13,457,035</u>		<u>9,694,987</u>	
Total net assets	<u>\$ 40,465,723</u>		<u>\$ 34,352,020</u>	

The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 17.08-to-1 for the current year compared to 26.81-to-1 for the previous year.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Approximately 66.74% of the governmental activities' net position is invested in capital assets. The Sheriff uses these capital assets to provide services to its citizens.

Overall, the Sheriff's office reports a net position of \$40,465,723. This amount is \$6,113,703 more than last year. The Sheriff's office has \$27.0 million invested in capital assets. The Sheriff's overall financial position increased during fiscal year 2017 due largely to increases in ad valorem tax and sales taxes.

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

	<u>2017</u>	<u>Percentage</u>	<u>2016</u>	<u>Percentage</u>
Revenues:				
Program:				
Charges for services/fines	\$ 16,975,751	18.44%	\$ 15,939,175	18.37%
Operating grants and contributions	1,384,387	1.50%	1,437,099	1.66%
General:				
Sales taxes	48,779,042	52.99%	45,696,427	52.67%
Property taxes	19,954,988	21.68%	18,547,016	21.38%
State supplemental pay	3,839,120	4.17%	3,831,615	4.42%
State revenue sharing	386,658	0.42%	369,328	0.43%
Interest	340,000	0.37%	227,604	0.26%
Gain (loss) on sale of assets	(30,478)	-0.03%	60,351	0.07%
Insurance proceeds	151,489	0.16%	401,946	0.46%
Miscellaneous	272,982	0.29%	252,116	0.30%
Total revenues	<u>92,053,939</u>	100.00%	<u>86,762,677</u>	100.00%
Program expenses:				
Public safety	<u>85,940,236</u>	100.00%	<u>80,014,837</u>	100.00%
Total expenses	<u>85,940,236</u>	100.00%	<u>80,014,837</u>	100.00%
Change in net position	6,113,703		6,747,840	
Beginning net position	<u>34,352,020</u>		<u>27,604,180</u>	
Ending net position	<u>\$ 40,465,723</u>		<u>\$ 34,352,020</u>	

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Governmental Revenues

The Sheriff is heavily reliant on property and sales taxes as well as service fees and fines to support its operation. Service fees and fines provided 18.44%, property taxes provided 21.68% and sales taxes provided 52.99% of the Sheriff's total revenues. Overall revenues increased approximately \$5.3 million over the previous year.

Governmental Functional Expenses

The total function of the Sheriff's office is public safety activities. Total actual expenditures of \$85.9 million was approximately \$1.1 million less than anticipated expenditures of \$87.0 million on the amended budget.

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported an ending balance of \$78,002,999. The ending fund balance consists \$485,951 of nonspendable, \$1,700,000 assigned for legal contingencies, \$26,917,563 assigned for emergencies and \$3,256,991 assigned for other law enforcement activities. As a result, the unassigned fund balance is \$45,642,494. The unassigned fund balance increased by \$7,248,980 from the previous year.

Major Governmental Funds

The General Fund is the Sheriff's primary operating fund and the largest source of day-to-day service delivery. The General Fund's balance increased by \$5,435,425. In fiscal year 2017, revenues increased \$4.8 million over the prior year, overall expenditures increased by \$8.0 million with an increase of \$2.4 million in personnel services and related benefits, an increase of \$1.4 million in operating services, an increase of \$0.7 million in material and supplies and an increase of \$3.4 million in capital outlay.

Budgetary Highlights

The General Fund – Overall the actual revenues exceeded the budgeted amounts and expenditures were less than expected as displayed on page 56.

Capital Assets

The Sheriff's investment in capital assets, net of accumulated depreciation as of June 30, 2017, was \$27,007,688. See Note 6 for additional information about changes in capital assets during the fiscal year and the end of the year. The following table provides a summary of capital asset activity.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

	<u>2017</u>	<u>2016</u>
Nondepreciable assets:		
Land	<u>\$ 726,133</u>	<u>\$ 726,133</u>
Depreciable assets:		
Building and improvements	\$ 23,929,795	\$ 23,503,549
Equipment and furniture	35,564,819	31,802,694
Vehicles	<u>15,638,951</u>	<u>14,062,403</u>
Total depreciable assets	75,133,565	69,368,646
Less accumulated depreciation	<u>48,851,010</u>	<u>45,437,746</u>
Book value-depreciable assets	<u>\$ 26,282,555</u>	<u>\$ 23,930,900</u>
Percentage depreciated	65%	66%
Book value-all assets	<u>\$ 27,008,688</u>	<u>\$ 24,657,033</u>

Contacting the Sheriff's Financial Management

This financial report is designed to provide a general overview of the Sheriff's finances, comply with finance-related laws and regulations, and demonstrate the Sheriff's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the Sheriff's office, Mrs. Sharon Cutrera, CFO at (337)491-3690.

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF NET POSITION

June 30, 2017

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 76,202,875
Receivables, net allowance for doubtful accounts of \$864,431	3,175,314
Investments	2,611,441
Prepaid items	446,056
Inventory	39,895
Capital assets:	
Land	726,133
Capital assets, net	<u>26,282,555</u>
 Total assets	 109,484,269
DEFERRED OUTFLOWS OF RESOURCES	
Pension related	<u>19,480,448</u>
 Total assets and deferred outflows of resources	 <u><u>\$ 128,964,717</u></u>
 LIABILITIES	
Accounts payable and accrued liabilities	\$ 4,472,582
Long-term liabilities:	
Due within one year	355,398
Due after one year	40,860,134
Net pension liability	<u>38,645,672</u>
 Total liabilities	 84,333,786
DEFERRED INFLOWS OF RESOURCES	
Pension related	4,165,208
NET POSITION	
Invested in capital assets	27,008,688
Unrestricted	<u>13,457,035</u>
 Total net position	 <u>40,465,723</u>
 Total liabilities, deferred inflows of resources and net position	 <u><u>\$ 128,964,717</u></u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2017

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position Governmental Activities
		Fees, Fines, And Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Public safety	\$ 85,940,236	\$ 16,975,751	\$ 1,384,387	\$ (67,580,098)
 Total Governmental Activities	 <u>\$ 85,940,236</u>	 <u>\$ 16,975,751</u>	 <u>\$ 1,384,387</u>	 (67,580,098)
 General revenues:				
Taxes -				
Property taxes, levied for general purposes				19,954,988
Sales and use taxes, levied for general purposes				48,779,042
State supplemental pay				3,839,120
State revenue sharing				386,658
Interest and investment earnings				340,000
Insurance proceeds				151,489
Loss on sale of assets				(30,478)
Miscellaneous				272,982
Total general revenues				<u>73,693,801</u>
 Change in net position				 6,113,703
 Net position at beginning of year				 <u>34,352,020</u>
 Net position - June 30, 2017				 <u>\$ 40,465,723</u>

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

To account for resources traditionally associated with governments, which are not required to be accounted for in another fund.

Other Governmental

To account for the special revenue funds, which are considered governmental funds, and are also considered to be non-major funds.

Fiduciary Funds

To account for the funds held for others.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2017

	General	Other Governmental	Total
ASSETS			
Cash and interest-bearing deposits	\$ 73,023,029	\$ 3,179,846	\$ 76,202,875
Receivables, net allowance for doubtful accounts of \$864,431	3,050,463	124,851	3,175,314
Investments	2,611,441	-	2,611,441
Prepaid items	442,971	3,085	446,056
Inventory	39,895	-	39,895
	<u>\$ 79,167,799</u>	<u>\$ 3,307,782</u>	<u>\$ 82,475,581</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 4,424,876	\$ 47,706	\$ 4,472,582
	<u>4,424,876</u>	<u>47,706</u>	<u>4,472,582</u>
FUND BALANCES			
Nonspendable	482,866	3,085	485,951
Assigned for legal contingencies	1,700,000	-	1,700,000
Assigned for emergencies	26,917,563	-	26,917,563
Assigned for other law enforcement activities	-	3,256,991	3,256,991
Unassigned	45,642,494	-	45,642,494
	<u>74,742,923</u>	<u>3,260,076</u>	<u>78,002,999</u>
Total liabilities and fund balances	<u>\$ 79,167,799</u>	<u>\$ 3,307,782</u>	<u>\$ 82,475,581</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

June 30, 2017

Total fund balances for governmental funds at June 30, 2017 \$ 78,002,999

Total net position reported for governmental activities in the Statement of Net
Position is different because:

Certain long-term assets are not reported in the fund financial statements
because they are not available to pay current-period expenditures, but
they are reported as assets in the statement of net position.

Deferred outflows - pension related 19,480,448

Capital assets used in governmental activities are not financial resources
and, therefore, are not reported in the funds. Those assets consist of:

Land	726,133	
Capital assets, net of \$48,851,010 accumulated depreciation	<u>26,282,555</u>	27,008,688

Long-term liabilities are not reported in the fund financial statements
because they are not due and payable in the current-period, but they
are present as liabilities in the statement of net position.

Long-term liabilities at June 30, 2017:

Compensated absences payable	(2,141,632)	
Other post retirement benefits	(39,073,900)	
Net pension liability	(38,645,672)	
Deferred inflows - pension related	<u>(4,165,208)</u>	(84,026,412)

Total net position of governmental activities at June 30, 2017 \$ 40,465,723

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

For the Year Ended June 30, 2017

	General	Other Governmental	Totals
REVENUES			
Ad valorem taxes	\$ 19,954,988	\$ -	\$ 19,954,988
Intergovernmental	5,070,260	289,447	5,359,707
Commissions, fees and charges	15,652,954	1,322,797	16,975,751
Interest	336,315	3,685	340,000
Sales taxes	48,779,042	-	48,779,042
Proceeds from sale of assets	105,439	-	105,439
Insurance proceeds	401,946	-	401,946
Other	221,847	3,500	225,347
Total revenues	90,522,791	1,619,429	92,142,220
EXPENDITURES			
Public safety:			
Personnel services and related benefits	61,836,043	-	61,836,043
Operating services	10,572,662	775,929	11,348,591
Materials and supplies	5,565,503	167,209	5,732,712
Travel and other charges	374,391	7,707	382,098
Capital outlay	6,738,767	171,694	6,910,461
Total expenditures	85,087,366	1,122,539	86,209,905
EXCESS OF REVENUES OVER EXPENDITURES	5,435,425	496,890	5,932,315
OTHER FINANCING SOURCES (USES)			
Operating transfers in	400,000	-	400,000
Operating transfers (out)	(400,000)	-	(400,000)
Total other financing sources (uses)	-	-	-
NET CHANGES IN FUND BALANCE	5,435,425	496,890	5,932,315
FUND BALANCES AT BEGINNING OF YEAR	69,307,498	2,763,186	72,070,684
FUND BALANCES AT END OF YEAR	\$ 74,742,923	\$ 3,260,076	\$ 78,002,999

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

For the Year Ended June 30, 2017

Total net changes in fund balances at June 30, 2017 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 5,932,315
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The change in net position reported for governmental activities in the
Statement of Activities is different because:

Revenues that are not available to pay current obligations are not reported
in the fund financial statements, but they are presented as revenues in the
statement of activities.

Non-employer contributions to cost-sharing pension plan	2,365,267
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Governmental funds report capital outlays as expenditures. However,
in the Statement of Activities, the cost of those assets is allocated over
their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	6,910,461	
Depreciation expense for the year ended June 30, 2017	(4,470,524)	
	2,439,937	

Governmental funds report proceeds from the sale of capital assets. However, in the Statement of Activities, the loss on the disposal of capital assets is reported. The change in net assets differs from the change in fund balance by the carrying value of capital assets disposed.	(88,282)
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Government funds do not report changes in long-term liabilities as
expenditures. However, the following changes in long-term liabilities do
appear in the Statement of Activities since the liabilities are reported
on the Statement of Net Position

Change in compensated absences	31,266	
Change in other post retirement benefits	(4,158,280)	
Pension contribution subsequent to the measurement date	5,738,502	
Pension expense	(6,147,022)	
	(4,535,534)	

Total changes in net position at June 30, 2017 per Statement of Activities	\$ <u>6,113,703</u>
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The accompanying notes are an integral part of the basic financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

June 30, 2017

ASSETS

Cash and interest-bearing deposits

\$ 3,378,793

LIABILITIES

Due to taxing bodies and others

\$ 3,378,793

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

INTRODUCTION

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

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

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

The accounting and reporting policies of the Calcasieu Parish Sheriff ("Sheriff") conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures conform to the requirements of the industry audit guide, *Audits of State and Local Governments*.

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

A. *REPORTING ENTITY*

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, 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 operation of his office, which includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and receipt and disbursements 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 parish Sheriff.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

I. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

B. BASIS OF PRESENTATION

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

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. They include all funds of the Sheriff, which are considered to be governmental activities. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

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

Fund Financial Statements (FFS)

The Sheriff 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's 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 Sheriff's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the Sheriff are described as follows:

Governmental Fund Types

General Funds – The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Sheriff and is used to account for the operations of the Sheriff's office. The various fees and charges due to the Sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

I. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

B. BASIS OF PRESENTATION (Continued)

Governmental Fund Types (Continued)

Special Revenue Fund – The Regional Law Enforcement Training Academy Fund accounts for the collection of training fees from students attending the Calcasieu Regional Law Enforcement Training Academy. Expenditures of the fund include instructor fees, materials, and supplies for the academy.

As provided by Louisiana Revised Statute 40:2266.1-3, the Southwest Louisiana Criminalistics Laboratory is operated by the Sheriff of Calcasieu Parish for Allen, Beauregard, Calcasieu, Cameron and Jefferson Davis Parishes. Laboratory services for crime detection, prevention, investigation, and other related activities in connection with criminal investigation are provided. The fund accounts for the collection of criminal fees from the aforementioned parishes and the related operating expenditures.

Fiduciary Fund Type – Agency Funds

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Accordingly, it presents only a statement of fiduciary net position and does not present a statement of changes in fiduciary net position. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Sheriff's own programs. Fiduciary funds are presented on an economic resources measurement focus and the modified accrual basis of accounting.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

The amounts reflected in the governmental fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Sheriff operations.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

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

The government-wide financial statements are accounted for using an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

The government-wide financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar-year basis, become due on November 15 of each year, and become delinquent by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

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

Interest income on deposits is recorded when interest is earned. Substantially all other revenues are recorded when received.

Expenditures

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfers are authorized by the Sheriff.

Deferred Revenues

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

D. BUDGET PRACTICES

1. The proposed budget for the general fund is submitted to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff.

E. CASH AND INTEREST-BEARING DEPOSITS

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits and time deposits. They are stated at cost, which approximates market.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

F. INVESTMENTS

The Sheriff's investment program is authorized and limited by state statute to purchases of securities issued or guaranteed by the U.S. government and its agencies or instrumentalities and participation in the Louisiana Asset Management Pool (LAMP). LAMP is a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local governmental investment pool equivalent to a money market fund. LAMP invests in short-term instruments as permitted by statute.

G. RECEIVABLES

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Receivables are reported net of an allowance for uncollectible accounts and revenues are reported net of uncollectible amounts. Allowances are reported when accounts are proven to be uncollectible.

H. INVENTORY

All inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. Inventory consists mainly of vehicle parts.

I. CAPITAL ASSETS

Capital assets are capitalized at historical cost. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	25-40
Office equipment and furniture	5-12
Vehicles	5

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

I. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

J. LONG-TERM LIABILITIES

All long-term liabilities to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term liabilities consists of compensated absences payable, other post-retirement benefits and net pension liability.

K. VACATION AND SICK LEAVE

All permanent, full-time employees earn from 10-20 days of vacation leave each year, depending upon length of service. Vacation leave is available for use by employees in the fiscal year succeeding the year it was earned and cannot be accumulated. Upon resignation, termination, or retirement, unused vacation leave up to 20 days is paid to the employee at the employee's current rate of pay.

Sick leave is earned at the rate of 12 days per year by permanent, full-time employees. Unused sick leave may be accumulated from year to year. However, unused sick leave is forfeited upon termination.

At June 30, 2017, employees of the Sheriff's office have accumulated \$2,141,632 in leave privileges; \$355,398 in current liabilities and \$1,786,234 in long-term liabilities.

L. EQUITY CLASSIFICATIONS

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

- a. Invested in capital assets, net of related debt – 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 position with constraints placed on the use by either (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

M. FUND EQUITY

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

M. FUND EQUITY (Continued)

In the fund financial statements, governmental fund equity is classified as fund balance. The Sheriff adopted GASB Statement 54 in the year ended June 30, 2011. As such, fund balances of governmental funds are classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because constraints that externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the Sheriff. The Sheriff is the highest level of decision-making authority for the Sheriff's Office. Commitments may be established, modified, or rescinded only through resolutions approved by the Sheriff.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Under the Sheriff's adopted policy, only he may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Sheriff considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Sheriff considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Sheriff has provided otherwise in his commitment or assignment actions.

N. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

I. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

O. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. At June 30, 2017 the Sheriff's deferred outflows and inflows of resources are attributable to its pension plan.

P. ESTIMATES

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

Q. RECLASSIFICATION

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements

R. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENT

In June 2015, the Governmental Accounting Standards Board (GASB) approved Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits other than Pensions." GASB Statement No. 75 replaces the requirements of Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits other than Pensions." GASB Statement No. 75 improves accounting and financial reporting by state and local governments for postemployment benefits other than pensions. The provisions of GASB Statement No. 75 must be implemented by the Sheriff for the year ending June 30, 2018. The effect of implementation of this statement on the Sheriffs financial statements has not yet been determined.

In January 2017, the Governmental Accounting Standards Board (GASB) approved Statement No. 84, "Fiduciary Activities." GASB Statement No. 84 establishes general criteria for determining when a governmental unit has a fiduciary role for managing certain types of assets. GASBS No. 84 replaces *agency funds* with *custodial funds*, which generally are used to report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. The provisions of GASB Statement No. 84 must be implemented by the Sheriff for periods beginning after December 15, 2018, with earlier application encouraged. The effect of implementation of this statement on the Sheriffs financial statements has not yet been determined.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

2. *CASH AND INTEREST-BEARING DEPOSITS*

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2017, the Sheriff has cash and cash equivalents (book balances) totaling \$79,581,668 as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Assets and Liabilities	Total
Demand deposits	\$ 24,332,284	\$ 2,778,508	\$ 27,110,792
Time deposits	51,870,591	600,285	52,470,876
Total	\$ 76,202,875	\$ 3,378,793	\$ 79,581,668

These deposits are stated at cost, which approximates market. Custodial credit risk is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned to it. The Sheriff does not have a policy for custodial credit risk, however, under state laws, 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 the amount on deposit with the fiscal agent. 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.

At June 30, 2017, the Sheriff has \$75,870,653 in deposits (collected bank balances). These deposits are secured from risk by \$21,628,305 of federal deposit insurance and \$67,947,415 of pledged securities held by the custodial banks in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 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 has failed to pay deposited funds upon demand.

3. *INVESTMENTS*

Investments held at June 30, 2017 consist of \$2,611,441 in the Louisiana Asset Management Pool, a local government investment pool.

In accordance with GASB Codification Section 150.128, the investment in Louisiana Asset Management Pool (LAMP) is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in a pool of funds and thereby not evidenced by securities that exist in physical or book entry form.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

3. *INVESTMENTS (Continued)*

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2955. GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7 like investment pools:

- Credit Risk: LAMP is rated AAAM by Standard and Poor's.
- Custodial Credit Risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Interest Rate Risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments is 60 days as of June 30, 2017.
- Foreign Currency Risk: Not applicable to 2a7-like pools.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

At June 30, 2017, the Sheriff's investment in LAMP of \$2,611,441 is carried at cost, which approximates fair market value.

The Calcasieu Parish Sheriff places no limit on the amount invested in any one financial institution.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

4. *RECEIVABLES*

The receivables of \$3,175,314 at June 30, 2017, are as follows:

	Governmental Activities
<i>Due from other governmental units</i>	
Ad valorem taxes	\$ 55,000
Intergovernmental	1,543,353
Commission, fees and charges	1,666,994
<i>Due from non governmental units</i>	
Commission, fees and charges	311,979
Interest	76,335
Insurance	380,929
Other	5,155
	4,039,745
Allowance for doubtful accounts	(864,431)
	\$ 3,175,314

Uncollectible amounts netted with revenues were \$864,431 for the year ended June 30, 2017.

5. *AD VALOREM TAXES*

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

Ad valorem taxes are budgeted and recorded in the year for which levied and billed. For the year ended June 30, 2017, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 9.85 mills on property with an assessed valuations totaling \$2,048,915,100.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

5. *AD VALOREM TAXES (Continued)*

The following is a summary of authorized and levied (tax rate per \$1,000 assessed value) ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
1 Regular Law Enforcement District	5.23	5.23	Permanent
2 Special Law Enforcement District	4.62	4.62	2020
	<u>9.85</u>	<u>9.85</u>	

6. *CAPITAL ASSETS*

Capital asset activity for the year ended June 30, 2017 was as follows:

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 726,133	\$ -	\$ -	\$ 726,133
Other capital assets:				
Building and improvements	23,503,549	426,246	-	23,929,795
Vehicles	14,062,403	2,091,678	(515,130)	15,638,951
Equipment and furniture	31,802,694	4,392,537	(630,412)	35,564,819
Total	<u>70,094,779</u>	<u>6,910,461</u>	<u>(1,145,542)</u>	<u>75,859,698</u>
Less accumulated depreciation				
Building and improvements	(10,618,647)	(668,775)	-	(11,287,422)
Vehicles	(9,050,690)	(1,847,694)	492,653	(10,405,731)
Equipment and furniture	(25,768,409)	(1,954,055)	564,607	(27,157,857)
	<u>(45,437,746)</u>	<u>(4,470,524)</u>	<u>1,057,260</u>	<u>(48,851,010)</u>
Net capital assets	<u>\$ 24,657,033</u>	<u>\$ 2,439,937</u>	<u>\$ (88,282)</u>	<u>\$ 27,008,688</u>

Depreciation expense in the amount of \$4,471,396 was charged to public safety. During the year ended June 30, 2017 the Calcasieu Parish Sheriff sold or removed obsolete inventory items with a net book value of \$88,229 and received approximately \$57,804 for their sale at auction.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

7. *DEFERRED COMPENSATION PLAN*

Certain employees of The Calcasieu Parish Sheriff's Department participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. In accordance, with provisions of GASB Statement No. 32, plan balances and activities are not reflected in the Calcasieu Parish Sheriff's Department or its political subdivisions' financial statements. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

8. *LONG-TERM LIABILITIES*

Long-term liability activity for the year ended June 30, 2017 is as follows:

	6/30/2016			6/30/2017	Due within
	Balance	Additions	Reductions	Balance	One Year
Accrued compensated absences	\$ 2,172,898	\$ 2,851,593	\$ (2,882,858)	\$ 2,141,633	\$ 355,398
Unfunded pension liability	26,975,794	20,611,420	(8,941,543)	38,645,671	-
Other post retirement benefits	34,915,620	7,205,271	(3,046,991)	39,073,900	-
Total long-term liabilities	<u>\$ 64,064,312</u>	<u>\$ 30,668,284</u>	<u>\$ (14,871,392)</u>	<u>\$ 79,861,204</u>	<u>\$ 355,398</u>

9. *OTHER POSTEMPLOYMENT BENEFITS*

In adopting the requirements of GASB Codification Section P50, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions* (GASB Codification Section P50) during the year ended June 30, 2009, the Sheriff began to recognize the cost of postemployment healthcare in the year when employee services are received, to report the accumulated liability from prior years, and to provide information useful in assessing potential demands on the Sheriff's future cash flows. Because the Sheriff is adopting the requirements of GASB Codification Section P50 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability.

Plan Description – The Calcasieu Parish Sheriff's Office's medical and life insurance benefits are provided to employees upon actual retirement.

The employer pays 100% of the medical/dental coverage for the retiree only (not dependents). Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) age is 55 and completion of 15 years of service. Retirees may choose to continue coverage for their spouse at the retiree's expense. The plan is a multiple-employer defined benefit health care plan administered by BlueCross BlueShield of Louisiana. The Sheriff has the authority to establish and amend the benefit provisions of the plan. The plan does not issue a publicly available financial report.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

9. *OTHER POSTEMPLOYMENT BENEFITS (Continued)*

The employer pays for \$10,000 of life insurance after retirement for retirees but it is based on the blended active/retired rate and there is thus an implied subsidy. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described below to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

Contribution Rates – Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Fund Policy – Until 2008, the Calcasieu Parish Sheriff recognized the cost of providing post-employment medical and life insurance benefits (the Calcasieu Parish Sheriff's portion of the retiree medical and life insurance benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2017 and 2016, the Calcasieu Parish Sheriff's portion of health care and life insurance funding cost for retired employees totaled \$1,027,817 and \$864,496, respectively.

Annual Required Contribution – The Calcasieu Parish Sheriff's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB Codification Section P50. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB Codification Section P50) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

	6/30/2017	6/30/2016
Normal cost	\$ 2,737,573	\$ 3,457,707
Amortization of the UAAL	3,071,073	3,507,744
Annual required contribution	\$ 5,808,646	\$ 6,965,451

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

9. *OTHER POSTEMPLOYMENT BENEFITS (Continued)*

Net Post-employment Benefit Obligation (Asset) – The table below shows the Calcasieu Parish Sheriff's Net Other Post-employment Benefit (OPEB) Obligation for fiscal years ending:

	<u>6/30/2017</u>	<u>6/30/2016</u>
Beginning net OPEB obligation	\$ 34,915,620	\$ 29,571,301
Annual required contribution	5,808,646	6,965,451
Interest on Net OPEB Obligation	1,396,625	1,182,852
Adjustment to ARC	<u>(2,019,174)</u>	<u>(1,939,488)</u>
Annual OPEB Cost	5,186,097	6,208,815
Contribution to Irrevocable Trust	-	-
Current year retiree premium	<u>(1,027,817)</u>	<u>(864,496)</u>
Change in Net OPEB Obligation	<u>4,158,280</u>	<u>5,344,319</u>
Ending net OPEB obligation	<u>\$ 39,073,900</u>	<u>\$ 34,915,620</u>

The following table shows the Calcasieu Parish Sheriff's annual other post-employment benefits (OPEB) cost, percentage of the cost contributed, and the net other post-employment benefits (OPEB) liability:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>% of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
June 30, 2017	\$ 5,186,097	19.82%	\$ 39,073,900
June 30, 2016	\$ 6,208,815	13.92%	\$ 34,915,620
June 30, 2015	\$ 6,351,433	12.24%	\$ 29,571,301

Funded Status and Funding Progress – In 2017 and 2016, the Calcasieu Parish Sheriff made no contributions to its post-employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the July 1, 2016 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year June 30, 2017 was \$55,229,230 which is defined as that portion, as determined by a particular actuarial cost method (the Calcasieu Parish Sheriff uses the Projected Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

9. *OTHER POSTEMPLOYMENT BENEFITS (Continued)*

	6/30/2017	6/30/2016
Actuarial accrued liability (AAL)	\$ 55,229,230	\$ 51,373,657
Actuarial value of plan assets (AVP)	-	-
Unfunded actuarial accrued liability (UAAL)	\$ 55,229,230	\$ 51,373,657
Funded ratio	0.00%	0.00%
Annual Covered payroll	43,164,938	41,584,344
(UAAL) as a percentage of covered payroll	127.95%	123.54%

Actuarial Methods and Assumptions – Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Calcasieu Parish Sheriff and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Calcasieu Parish Sheriff and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Calcasieu Parish Sheriff and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method – The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality and turnover.

Actuarial Value of Plan Assets – There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Codification Section P50.

Turnover Rate – An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 9%.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

9. *OTHER POSTEMPLOYMENT BENEFITS (Continued)*

Post-employment Benefit Plan Eligibility Requirements – Based on historical trends, we have assumed that actual retirement (and commencement of OPEB benefits) occurs at four years after the later of completion of 30 years of service and age 60 and 15 years of service. The four years consists of four year "back" D.R.O.P. Medical benefits are provided to employees upon actual retirement.

Investment Return Assumption (Discount Rate) – GASB Codification Section P50 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

Health Care Cost Trend Rate – The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

Inflation Rate - Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

Mortality Rate - The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates, is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

Method of Determining Value of Benefits – The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The medical rates provided are "blended" rates for active and retired before Medicare eligibility, so we have estimated the total "unblended" rates for retirees before Medicare as 130% of the blended rate, as required by GASB 45 for valuation purposes. The retiree pays for dependent coverage after retirement but based on the blended rates before age 65. The employer subsidy is then the unblended rate less the amount, if any, paid by the retiree. Unblended rates were provided and used after age 65.

Projected Salary Increases - This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

Post-retirement Benefit Increases - The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

9. *OTHER POSTEMPLOYMENT BENEFITS (Continued)*

Below is a summary of OPEB cost and contributions for the last three fiscal calendar years.

	OPEB Costs and Contributions		
	6/30/2017	6/30/2016	6/30/2015
OPEB Cost	\$ 5,186,097	\$ 6,208,815	\$ 6,351,433
Contribution	-	-	-
Retiree premium	1,027,817	864,496	777,577
Total contribution and premium	1,027,817	864,496	777,577
Change in net OPEB obligation	\$ 4,158,280	\$ 5,344,319	\$ 5,573,856
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	19.82%	13.92%	12.24%

10. *PENSION PLAN*

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

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

Summary of Significant Accounting Policies:

The Sheriffs' Pension and Relief Fund prepares its employer schedules in accordance with Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. It also provides methods to calculate participating employer's proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

Basis of Accounting:

The Sheriff's Pension and Relief Fund's employer schedules were prepared using the accrual basis of accounting. Employer contributions, for which the employer allocations are based, are recognized in the period in which the employee is compensated for services performed.

Fund Employees:

The Fund is not allocated a proportionate share of the net pension liability related to its employees. The net pension liability attributed to the Fund's employees is allocated to the remaining employers based on their respective employer allocation percentage.

Plan Fiduciary Net Position:

Plan fiduciary net position is a significant component of the Fund's collective net pension liability. The Fund's plan fiduciary net position was determined using the accrual basis of accounting. The Fund's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the Fund's investments. The measurement period used is June 30, 2016. Accordingly, actual results may differ from estimated amounts.

Pension Amount Netting:

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

Plan Description:

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

Benefits Provided:

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.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

Disability Benefits:

A member is eligible to receive disability benefits if the member has at least 10 years of creditable service when a non-service related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Survivor Benefits:

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under 18 years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than 4 children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit.

The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-two, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits:

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

Back Deferred Retirement Option Plan (Back-DROP):

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement the member's maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Cost of Living Adjustments:

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

Employer Contributions:

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2016, the actual employer contribution rate was 13.75% with an additional 0.00% allocated from the Funding Deposit Account. The Sheriff's statutorily required composite contribution rate for the year ended June 30, 2017 was 13.75% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year. Employee contributions are based on the employee's annual covered salary and are established by the board of trustees. For the year ended June 30, 2017, the employee contribution rate was 10.25%. Contributions to the pension plan from the Sheriff were \$5,738,502.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2016.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

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

At June 30, 2017, the Sheriff reported a liability of \$38,645,672 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2016 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, 2016, the Sheriff's proportion was 6.088910%, which was an increase of 0.037157% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the Sheriff recognized pension expense of \$6,147,022. The Sheriff recognized revenue of \$2,365,267 as its proportionate share of non-employer contributions for the year ended June 30, 2017.

At June 30, 2017, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 4,053,503
Change of assumptions	3,157,232	-
Net difference between projected and actual earnings on pension plan investments	9,678,818	-
Change in proportion and differences between employer contributions and proportionate share of contributions	905,896	111,705
Employer contributions subsequent to the measurement date	5,738,502	-
Total	<u>\$ 19,480,448</u>	<u>\$ 4,165,208</u>

The Sheriff reported a total of \$5,738,502 as deferred outflow of resources related to pension contributions made subsequent to the measurement date which will be recognized as a reduction in net pension liability in the year ended June 30, 2017.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

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

For the year ending June 30,

2018		\$ 1,287,882
2019		1,287,882
2020		4,107,128
2021		2,680,607
2022		106,621
2023		106,621
		\$ 9,576,740

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2016 is as follows:

Valuation Date June 30, 2016

Actuarial Cost Method Entry Age Normal

Actuarial Assumptions:

Expected Remaining Service Lives 2016 – 7 years
2015 – 6 years
2014 – 6 years

Investment Rate of Return 7.60%, net of investment expense

Projected salary increases 5.5% (2.875% inflation, 2.625% merit)

Mortality RP-2000 Combined Healthy with Blue Collar Adjustment Sex District Table for active members, healthy annuitants and beneficiaries

RP-2000 Disabled Lives Mortality Table

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

Actuarial Assumptions (Continued)

Cost of Living Adjustment

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 projected benefit payments 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.

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

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

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CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

Estimates of arithmetic real rates of return for each major asset class based on Fund's target asset allocation as of June 30, 2016 were as follows:

Asset Class	Expected Rate of Return		
	Target Asset Allocation	Real Rate Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity securities	60.0%	6.4%	3.9%
Bonds	25.0%	1.9%	0.5%
Alternative investments	15.0%	4.3%	0.6%
Cash and cash equivalents	0.0%	0.0%	0.0%
Totals	100.0%		5.0%
Inflation			2.7%
Expected arithmetic nominal return			7.7%

The discount rate used to measure the total pension liability was 7.5%. 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, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

	Change in Discount Rate:		
	2016		
	1%	Current	1%
	Decrease	Discount	Increase
	6.5%	7.5%	8.5%
Employer's proportionate share of the net pension liability	65,566,322	38,645,672	16,425,869

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in a separately issued annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

Payables to the pension plan. The Sheriff has a statutorily required contribution payable to the plan, for the month of June 2017, in the amount of \$853,934 as of June 30, 2017.

11. *RISK MANAGEMENT*

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Sheriff.

12. *CONTINGENCIES AND COMMITMENTS*

The Sheriff is a defendant in a number of lawsuits that have arisen in the normal course of operations, which are in various stages of completion. The Sheriff has established a fund balance reserve for legal contingencies in the amount of \$1,700,000 for potential losses on those cases, which may result in judgments in excess of insurance coverage or in denial of insurance coverage. As of the date of this report, the Sheriff's legal counsel believes that, for all other lawsuits, final and probable judgments as a result of these suits would be covered by insurance and would not have a material adverse effect on the Sheriff's financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

13. *CHANGES IN AGENCY FUND BALANCES*

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

	Beginning of Year	Additions	Reductions	End of Year
Cash Appearance Bond	\$ 407,995	\$ 912,922	\$ (824,634)	\$ 496,283
Fines and Costs	165,571	2,192,958	(2,184,903)	173,626
Civil Suits	579,005	7,855,246	(7,913,293)	520,958
Work Release Programs	42,971	213,777	(177,712)	79,036
Inmate Deposits	354,294	1,952,038	(1,967,576)	338,756
Tax Collector	1,290,045	225,580,222	(225,522,037)	1,348,230
Evidence	438,619	1,342,315	(1,359,030)	421,904
	<u>\$3,278,500</u>	<u>\$ 240,049,478</u>	<u>\$ (239,949,185)</u>	<u>\$3,378,793</u>

14. *ON-BEHALF PAYMENTS*

The Sheriff's office is located within the Administrative Complex and Calcasieu Correctional Center on East Broad Street. Substantially all the utilities and maintenance costs of the administrative complex and correctional center are paid for by the Calcasieu Parish Police Jury.

15. *SALES TAXES*

On July 15, 2006, the voters of Calcasieu Parish approved a new 1/2% sales tax increase for the Law Enforcement District of Calcasieu Parish. Collection of the sales tax began October 1, 2006. On March 28, 2015 the voters of Calcasieu Parish approved to extend this 1/2% sales tax for an additional ten-year period beginning October 1, 2016 and expiring on September 30, 2026.

The sales tax is to provide for a new salary schedule for deputies; the funding of an increase in the Patrol and Corrections Divisions and related law enforcement functions; capital improvements expenditures not to exceed nine million dollars and the creation of an Emergency Fund Balance or Reserve to be utilized in the event of an emergency and to provide continuity in operations. The Emergency Reserve Fund balance at June 30, 2017 was \$26,917,563.

In accordance with the covenant agreement recorded with the Calcasieu Parish Clerk of Court, once the above criteria are met, the Calcasieu Parish Law Enforcement District millage numbers 1 and 2 shall be rolled back (reduced) in an amount to equal approximately nine million dollars. After the roll back, increases in the Law Enforcement District millage numbers 1 and 2 shall be limited to a maximum increase of one mill per year per district, up to the maximum millage authorized by law. These millage increases shall not begin for a period of five years from the date of the first collection of the new sales tax, and only after a public hearing held for the purpose of receiving public participation.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

15. *SALES TAXES (Continued)*

For the year ended June 30, 2017, \$32,544,947 was collected. Of this amount, \$-0- was used to purchase capital assets, \$21,297,472 for payroll and \$230,012 for collection fees and refunds.

The remaining amount was either invested or expended in the operations of the General Fund as more fully described below.

Since inception, a total of \$255,864,889 has been collected. The breakdown of usage of this sales tax is as follows:

Usage	Amount
Capital assets	\$ 9,000,000
Payroll	153,311,408
Collections fees and refunds	2,200,015
	\$ 164,511,423

The remaining balance of \$91,353,467 consists of the following:

LAMP and CD's (principal)	\$ 26,116,647
LAMP and CD's (interest)	800,917
Invested in LAMP and CD's (reserved for emergencies)	26,917,564
Available for operations	64,435,903
	\$ 91,353,467

16. *LEASES*

The Sheriff's office has entered into a number of operating leases throughout the year to lease various facilities and equipment. For the year ended June 30, 2017, lease expenditures approximated \$77,957 for all types of leases. Majority of these leases are year to year leases. The minimum lease payments under multiple year leases are as follow:

For year end June 30,	
2018	\$ 20,410
2019	\$ 20,410
2020	\$ 20,410
2021	\$ 19,200
2022	\$ 10,200

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

17. *SUBSEQUENT EVENTS*

The Calcasieu Parish Sherriff's office has evaluated its June 30, 2017 financial statements for subsequent events through December 27, 2017, the date the financial statements were available to be issued. The Calcasieu Parish Sheriff's office is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY
INFORMATION

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the Year Ended June 30, 2017

	GENERAL FUND			
	BUDGET		Actual	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Ad valorem taxes	\$ 18,810,000	\$ 19,900,000	\$ 19,954,988	\$ 54,988
Intergovernmental	4,146,103	4,941,456	5,070,260	128,804
Commissions, fees and charges	15,102,417	16,278,557	15,652,954	(625,603)
Interest	224,435	340,647	336,315	(4,332)
Sales taxes	47,850,000	47,850,000	48,779,042	929,042
Proceeds from sale of assets	50,000	56,525	105,439	48,914
Insurance proceeds	-	-	401,946	401,946
Other	4,000	13,950	221,847	207,897
Total revenues	<u>86,186,955</u>	<u>89,381,135</u>	<u>90,522,791</u>	<u>1,141,656</u>
EXPENDITURES				
Public safety:				
Personnel services and related benefits	62,420,899	61,819,525	61,836,043	(16,518)
Operating services	11,162,319	10,658,593	10,572,662	85,931
Materials and supplies	4,705,924	5,289,926	5,565,503	(275,577)
Travel and other charges	478,407	364,992	374,391	(9,399)
Capital outlay	7,410,700	7,723,031	6,738,767	984,264
Total expenditures	<u>86,178,249</u>	<u>85,856,067</u>	<u>85,087,366</u>	<u>768,701</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	8,706	3,525,068	5,435,425	1,910,357
OTHER FINANCING SOURCES (USES)				
Operating transfers in	400,000	400,000	400,000	-
Operating transfers (out)	(400,000)	(400,000)	(400,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	8,706	3,525,068	5,435,425	1,910,357
FUND BALANCES AT BEGINNING OF YEAR,	<u>69,307,498</u>	<u>69,307,498</u>	<u>69,307,498</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 69,316,204</u>	<u>\$ 72,832,566</u>	<u>\$ 74,742,923</u>	<u>\$ 1,910,357</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2017

Year Ended	Proportion of the net pension liability	Proportionate share of the net pension liability	Coverd employee payroll	Share of the net pension liability as a percentage of its covered employee payroll	Plan fiduciary net position as a percentage of the total pension liability
June 30, 2015	6.075504%	\$24,059,034	\$40,124,083	59.96%	87.34%
June 30, 2016	6.051753%	\$26,975,794	\$41,584,344	64.87%	86.61%
June 30, 2017	6.088910%	\$38,645,672	\$43,309,409	89.23%	82.10%

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

See accompanying Independent Auditors' Report.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EMPLOYER'S CONTRIBUTION
FOR THE YEAR ENDED JUNE 30, 2017

Year Ended	Contractually required contribution	Contributions in relation to contractual required contribution	Contribution deficiency (excess)	Employer's covered employee payroll	Contribuions as a % of covered employee payroll
June 30, 2015	\$ 5,717,683	\$ 5,717,683	\$ -	\$40,124,083	14.2500%
June 30, 2016	\$ 5,717,846	\$ 5,717,846	\$ -	\$41,584,344	13.7500%
June 30, 2017	\$ 5,738,502	\$ 5,738,502	\$ -	\$43,309,409	13.2500%

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

See accompanying Independent Auditors' Report.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF FUNDING PROGRESS OF OPEB PLAN
For the Year Ended June 30, 2017

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Projected Unit Cost	Unfunded AAL ((UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
<u> </u>	<u>(a)</u>	<u>(b)</u>	<u>(b-a)</u>	<u>(a/b)</u>	<u>(c)</u>	<u>[(b-a)/c]</u>
7/1/2016	\$ -	\$55,229,230	\$55,229,230	-	\$43,164,938	128%
7/1/2014	\$ -	\$51,373,657	\$51,373,657	-	\$40,124,083	128%
7/1/2012	\$ -	\$43,264,042	\$43,264,042	-	\$36,788,090	118%

See accompanying Independent Auditors' Report.

OTHER SUPPLEMENTARY INFORMATION

NONMAJOR FUND DESCRIPTIONS - SPECIAL REVENUE FUNDS

REGIONAL LAW ENFORCEMENT TRAINING ACADEMY FUND

The Regional Law Enforcement Training Academy Fund accounts for the collection of training fees from students attending the Calcasieu Regional Law Enforcement Training Academy. Expenditures of the fund include instructor fees, materials, and supplies for the academy.

SOUTHWEST LOUISIANA CRIMINALISTIC LABORATORY FUND

As provided by Louisiana Revised Statute 40:2266.1-3, the Southwest Louisiana Criminalistics Laboratory is operated by the Sheriff of Calcasieu Parish for Allen, Beauregard, Calcasieu, Cameron and Jefferson Davis Parishes. Laboratory services for crime detection, prevention, investigation, and other related activities in connection with criminal investigation are provided. The fund accounts for the collection of criminal fees from the aforementioned parishes and the related operating expenditures.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

June 30, 2017

	<u>Regional Law Enforcement Training Academy</u>	<u>Southwest Louisiana Criminalistic Laboratory</u>	<u>Total</u>
ASSETS			
Cash and interest-bearing deposits	\$ 238,464	\$ 2,941,382	\$ 3,179,846
Receivables	10,146	114,705	124,851
Prepays	<u>3,085</u>	<u>-</u>	<u>3,085</u>
 Total assets	 <u>\$ 251,695</u>	 <u>\$ 3,056,087</u>	 <u>\$ 3,307,782</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	<u>\$ 4,235</u>	<u>\$ 43,471</u>	<u>\$ 47,706</u>
Total liabilities	4,235	43,471	47,706
 Fund balances:			
Nonspendable	3,085	-	3,085
Assigned	<u>244,375</u>	<u>3,012,616</u>	<u>3,256,991</u>
Total fund balance	247,460	3,012,616	3,260,076
 TOTAL LIABILITIES AND FUND EQUITY	 <u>\$ 251,695</u>	 <u>\$ 3,056,087</u>	 <u>\$ 3,307,782</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2017

	Regional Law Enforcement Training Academy	Southwest Louisiana Criminalistic Laboratory	<u>Total</u>
REVENUES			
Training fees	\$ 106,690	\$ -	\$ 106,690
Crime laboratory fees	-	1,200,897	1,200,897
Interest earnings	69	3,616	3,685
Grants	-	289,447	289,447
Bonding fees	-	15,210	15,210
Other	2,479	1,021	3,500
Total revenues	<u>109,238</u>	<u>1,510,191</u>	<u>1,619,429</u>
EXPENDITURES			
Public safety:			
Operating services	37,517	738,412	775,929
Materials and supplies	47,668	119,541	167,209
Travel and other charges	436	7,271	7,707
Capital outlay	-	171,694	171,694
Total expenditures	<u>85,621</u>	<u>1,036,918</u>	<u>1,122,539</u>
EXCESS OF EXPENDITURES OVER REVENUES	23,617	473,273	496,890
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	23,617	473,273	496,890
FUND BALANCES AT BEGINNING OF YEAR	<u>223,843</u>	<u>2,539,343</u>	<u>2,763,186</u>
FUND BALANCES AT END OF YEAR	<u>\$ 247,460</u>	<u>\$ 3,012,616</u>	<u>\$ 3,260,076</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BUDGETARY COMPARISON SCHEDULE - OTHER GOVERNMENTAL

For the Year Ended June 30, 2017

	OTHER GOVERNMENTAL			
	BUDGET		Actual	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental	\$ 201,506	\$ 289,447	\$ 289,447	\$ -
Commissions, fees and charges	1,011,000	1,252,400	1,322,797	70,397
Interest	3,500	3,680	3,685	5
Other	1,400	3,392	3,500	108
Total revenues	<u>1,217,406</u>	<u>1,548,919</u>	<u>1,619,429</u>	<u>70,510</u>
EXPENDITURES				
Public safety:				
Operating services	794,840	736,864	775,929	(39,065)
Materials and supplies	214,500	179,971	167,209	12,762
Travel and other charges	20,000	50,098	7,707	42,391
Capital outlay	247,000	171,695	171,694	1
Total expenditures	<u>1,276,340</u>	<u>1,138,628</u>	<u>1,122,539</u>	<u>16,089</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(58,934)	410,291	496,890	86,599
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	(58,934)	410,291	496,890	86,599
FUND BALANCES AT BEGINNING OF YEAR,	<u>2,763,186</u>	<u>2,763,186</u>	<u>2,763,186</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 2,704,252</u>	<u>\$ 3,173,477</u>	<u>\$ 3,260,076</u>	<u>\$ 86,599</u>

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

FIDUCIARY FUND TYPE - AGENCY FUNDS

CASH APPEARANCE BOND FUND

The Cash Appearance Bond Fund accounts for the collection of bonds and payment of these collections to the general fund and other recipients in accordance with applicable laws.

FINES AND COSTS FUND

The Fines and Costs Fund accounts for the collection of fines and costs and payment of these collections to the general fund and other recipients in accordance with applicable laws.

WORK RELEASE PROGRAMS FUND

The Work Release Program Fund accounts for the wages earned by inmates who are employed through the program while they are serving their sentences. The inmate deposits his wages in the fund and the Sheriff disburses the funds according to applicable laws.

INMATE DEPOSIT FUND

The Inmate Deposit Fund accounts for deposits made by and for prisoners to their individual accounts. The prisoners make purchases of personal items from the commissary with these funds and any remainder of their individual account is disbursed to them upon release from prison.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

June 30, 2017

	<u>Cash Appearance Bond</u>	<u>Fines and Costs</u>	<u>Civil Suits</u>	<u>Work Release DOC</u>
ASSETS				
Cash and interest-bearing deposits	<u>\$ 496,283</u>	<u>\$ 173,626</u>	<u>\$ 520,958</u>	<u>\$ 38,581</u>
LIABILITIES				
Due to taxing bodies and others	<u>\$ 496,283</u>	<u>\$ 173,626</u>	<u>\$ 520,958</u>	<u>\$ 38,581</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES (CONTINUED)

June 30, 2017

	<u>Work Release CCC</u>	<u>Inmate Deposit</u>	<u>Tax Collector</u>	<u>Evidence</u>	<u>TOTAL</u>
ASSETS					
Cash and interest-bearing deposits	<u>\$ 40,455</u>	<u>\$ 338,756</u>	<u>\$ 1,348,230</u>	<u>421,904</u>	<u>\$ 3,378,793</u>
LIABILITIES					
Due to taxing bodies and others	<u>\$ 40,455</u>	<u>\$ 338,756</u>	<u>\$ 1,348,230</u>	<u>\$ 421,904</u>	<u>\$ 3,378,793</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

For the Year Ended June 30, 2017

	Cash Appearance Bond	Fines and Costs	Civil Suits	Work Release CCC
BALANCES AT BEGINNING OF YEAR	\$ 407,995	\$ 165,571	\$ 579,005	\$ 33,369
ADDITIONS				
Appearance bonds	912,922	-	-	-
Suits, sales, seizures, etc.	-	-	7,855,246	-
Fines and costs	-	2,192,903	-	-
Taxes, fees, etc., paid to tax collector	-	-	-	-
Inmate receipts	-	-	-	137,287
Other additions	-	55	-	-
Total additions	912,922	2,192,958	7,855,246	137,287
REDUCTIONS				
Taxes, fees, etc., distributed to taxing bodies and others	-	-	-	-
District Attorney's General Fund	167,433	231,004	-	-
Sheriff's General Fund	167,433	159,149	-	-
Calcasieu Parish Police Jury	-	724,085	-	-
Indigent Defender Fund	167,433	282,623	-	-
Clerk of Court	-	157,847	-	-
Southwest Louisiana Regional Crime Lab	-	312,179	-	-
Judicial Expense Fund	167,433	40,500	-	-
Crime Victims Reparation	-	21,861	-	-
Criminal Indigent Transcript Fund	-	31,332	-	-
Calcasieu Parish Coroner's Office	-	11,448	-	-
Louisiana Commission on Law Enforcement	-	12,507	-	-
Bond refunds	154,902	-	-	-
Remittance of civil suits:				
General Fund	-	-	1,542,323	-
Clerk of Court	-	-	271,428	-
Other sheriffs and clerks	-	-	6,867	-
Litigants	-	-	5,554,347	-
Attorneys, appraisers, and other costs	-	-	194,531	-
Refunds	-	-	343,797	-
Inmate disbursements	-	-	-	132,075
Other settlements	-	200,368	-	-
Total reductions	824,634	2,184,903	7,913,293	132,075
BALANCES AT END OF YEAR	<u>\$ 496,283</u>	<u>\$ 173,626</u>	<u>\$ 520,958</u>	<u>\$ 38,581</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES (CONTINUED)

For the Year Ended June 30, 2017

	Work Release DOC	Inmate Deposit	Tax Collector	Evidence	TOTAL
BALANCES AT BEGINNING OF YEAR	\$ 9,602	\$ 354,294	\$ 1,290,045	\$ 438,619	\$ 3,278,500
ADDITIONS					
Appearance bonds	-	-	-	-	912,922
Suits, sales, seizures, etc.	-	-	-	-	7,855,246
Fines and costs	-	-	-	-	2,192,903
Taxes, fees, etc., paid to tax collector	-	-	225,551,263	1,342,315	226,893,578
Inmate receipts	76,490	1,952,038	-	-	2,165,815
Other additions	-	-	28,959	-	29,014
Total additions	76,490	1,952,038	225,580,222	1,342,315	240,049,478
REDUCTIONS					
Taxes, fees, etc., distributed to taxing bodies and others	-	-	225,522,037	-	225,522,037
District Attorney's General Fund	-	-	-	-	398,437
Sheriff's General Fund	-	-	-	-	326,582
Calcasieu Parish Police Jury	-	-	-	-	724,085
Indigent Defender Fund	-	-	-	-	450,056
Clerk of Court	-	-	-	-	157,847
Southwest Louisiana Regional Crime Lab	-	-	-	-	312,179
Judicial Expense Fund	-	-	-	-	207,933
Crime Victims Reparation	-	-	-	-	21,861
Criminal Indigent Transcript Fund	-	-	-	-	31,332
Calcasieu Parish Coroner's Office	-	-	-	-	11,448
Louisiana Commission on Law Enforcement	-	-	-	-	12,507
Bond refunds	-	-	-	-	154,902
Remittance of civil suits:					
General Fund	-	-	-	-	1,542,323
Clerk of Court	-	-	-	-	271,428
Other sheriffs and clerks	-	-	-	-	6,867
Litigants	-	-	-	-	5,554,347
Attorneys, appraisers, and other costs	-	-	-	-	194,531
Refunds	-	-	-	-	343,797
Inmate disbursements	-	1,899,383	-	-	2,031,458
Other settlements	45,637	68,193	-	1,359,030	1,673,228
Total reductions	45,637	1,967,576	225,522,037	1,359,030	239,949,185
BALANCES AT END OF YEAR	<u>\$ 40,455</u>	<u>\$ 338,756</u>	<u>\$ 1,348,230</u>	<u>\$ 421,904</u>	<u>\$ 3,378,793</u>

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

Sheriff



Calcasieu Parish Sheriff's Office

SHERIFF AND EX-OFFICIO TAX COLLECTOR

PARISH OF CALCASIEU

P. O. BOX 1787

LAKE CHARLES, LOUISIANA 70602

STATE OF LOUISIANA, PARISH OF CALCASIEU

AFFIDAVIT

Tony Mancuso, Sheriff of Calcasieu

BEFORE ME, the undersigned authority, personally came and appeared Tony Mancuso, the Sheriff of Calcasieu Parish, State Of Louisiana, who after being duly sworn, deposed and said:

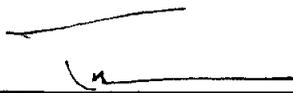
The following information is true and correct:

\$2371.27 is the amount of cash on hand in the tax collector account on June 30, 2017.

He further deposed and said:

All itemized statements of the amount of taxes collected for the year 2016 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 the taxing authority, are true and correct.



Signature

Sheriff of Calcasieu Parish

SWORN to and subscribed before me, Notary this 11th day of July, 2017 in
My office in Lake Charles, Louisiana

 (Signature)

Heather Michelle Simon (Print), # 054298

Expires @ death (Commission)

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

TAX ROLL STATUS REPORT - 2016 TAX ROLL YEAR
AS OF JUNE 30, 2017

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated /		2016 Collectable Tax	Collections	Refunds	Refunds To		Lft To Collect	Collectible Tax Roll Not Yet Collected
				Exempt	Roll				Process	Net Collections		
(005) SP-SC MT #1 (ALL)	36,293,687.89	7,194.88	(193,795.44)	(18,348,145.75)	17,758,941.58	17,751,924.23	60,259.42	(0.05)	\$ 17,691,665	\$ 67,277	0.38%	
(005) SP-SC MT #2 (ALL)	13,838,004.29	2,743.26	(73,890.04)	(6,995,754.20)	6,771,103.31	6,768,427.74	22,975.62	(0.02)	6,745,452	25,651	0.38%	
(019) SCHOOL #34 SK (*3,*3L)	2,948,364.20	939.78	7,782.16	(640,369.97)	2,316,716.17	2,314,919.48	3,557.93	-	2,311,362	5,355	0.23%	
(019) SCHOOL #34 SK (*3,*3L)	155,177.06	49.46	409.59	(33,703.68)	121,932.43	121,837.87	187.26	-	121,651	282	0.23%	
(023) SCHOOL #23 SK (*4,*4S,4W)	10,527,028.18	1,348.17	(10,196.12)	(7,766,003.81)	2,752,176.42	2,753,979.19	4,849.55	(0.01)	2,749,130	3,047	0.11%	
(023) SCHOOL #23 SK (*4,*4S,4W)	6,777,675.68	868.00	(6,564.63)	(5,000,029.85)	1,771,949.20	1,773,109.90	3,122.31	-	1,769,988	1,962	0.11%	
(025) SCHOOL #25 SK (*2,8,8I)	723,132.92	87.07	(4,605.66)	(149,879.97)	568,734.36	567,737.19	1,169.76	-	566,567	2,167	0.38%	
(025) SCHOOL #25 SK (*2,8,8I)	1,199,615.85	144.44	(7,640.39)	(248,638.08)	943,481.82	941,827.61	1,940.54	-	939,887	3,595	0.38%	
(026) SCHOOL #26 SK (7,7V)	693,240.16	-	(8,077.58)	(71,632.98)	613,529.60	606,289.30	187.13	-	606,102	7,427	1.21%	
(026) SCHOOL #26 SK (7,7V)	1,083,067.72	-	(12,619.82)	(111,914.12)	958,533.78	947,222.06	292.37	-	946,930	11,604	1.21%	
(028) SCHOOL #28 SK (*2)	238,704.04	-	(614.27)	(20,653.90)	217,435.87	217,291.35	101.23	-	217,190	246	0.11%	
(028) SCHOOL #28 SK (*2)	274,287.25	-	(705.83)	(23,732.75)	249,848.67	249,682.61	116.33	-	249,566	282	0.11%	
(030) SCHOOL #30 SK (*4,*4S)	775,383.57	65.17	(10,132.10)	(268,026.84)	497,289.80	500,708.93	4,698.64	-	496,010	1,280	0.26%	
(030) SCHOOL #30 SK (*4,*4S)	1,620,678.77	136.21	(21,177.75)	(560,220.03)	1,039,417.20	1,046,563.75	9,820.94	(0.01)	1,036,743	2,674	0.26%	
(030) SCHOOL #30 SK (*4,*4S)	3,648,116.12	306.60	(47,670.71)	(1,261,044.28)	2,339,707.73	2,355,794.51	22,106.73	(0.01)	2,333,688	6,020	0.26%	
(030) SCHOOL #30 SK (*4,*4S)	374,980.58	31.51	(4,899.95)	(129,619.54)	240,492.60	242,146.13	2,272.30	-	239,874	619	0.26%	
(034) WCCH MT (4,4S,4W,7,7V)	19,185,973.67	2,204.85	(76,770.87)	(12,135,217.15)	6,976,190.50	6,993,473.81	33,482.68	(0.02)	6,959,991	16,199	0.23%	
(034) WCCH SK (4,4S,4W,7,7V)	7,343,120.86	843.87	(29,382.81)	(4,644,557.93)	2,670,023.99	2,676,638.89	12,814.96	(0.01)	2,663,824	6,200	0.23%	
(041) COM CTR #3 MT#1A (7,7V)	363,582.94	(0.01)	(3,569.40)	(37,569.33)	321,777.20	317,979.89	98.15	-	317,882	3,895	1.21%	
(041) COM CTR #3 MT#1B (7,7V)	121,621.05	(0.01)	(1,417.10)	(12,567.20)	107,636.74	106,366.52	32.83	-	106,334	1,303	1.21%	
(043) COM CTR #4 MT#1 (1)	749,827.03	112.65	(7,070.17)	(298,406.14)	444,463.37	440,773.03	1,017.08	-	439,756	4,707	1.06%	
(043) COM CTR #4 MT#2 (1)	1,499,654.05	225.29	(14,140.33)	(596,812.29)	888,926.72	881,546.07	2,034.16	-	879,512	9,415	1.06%	
(043) COM CTR #4 MT#3 (1) SR	299,930.81	45.06	(2,828.07)	(119,362.46)	177,785.34	176,309.21	406.83	-	175,902	1,883	1.06%	
(050) FP #2 MT #2 (*4,*4S)	1,209,881.97	73.71	(22,083.03)	(225,079.95)	962,792.70	963,538.94	3,577.73	-	959,961	2,831	0.29%	
(050) FP #2 MT (*4,*4S)	1,582,153.35	96.39	(28,877.80)	(294,335.33)	1,259,036.61	1,260,012.42	4,678.57	-	1,255,334	3,703	0.29%	
(056) FP #3 MT #1 (*4,*4S,*4W)	835,731.45	15.23	(1,223.45)	(164,113.13)	670,410.10	670,232.58	262.37	-	669,970	440	0.07%	
(056) FP #3 MT #2 (*4,*4S,*4W)	635,822.27	11.59	(930.79)	(124,856.84)	510,046.23	509,911.17	199.61	-	509,712	335	0.07%	
(058) WW #8 MT (*3,*8)	127,517.05	-	(1,808.82)	(12,659.46)	113,048.77	108,612.07	333.66	-	108,278	4,770	4.22%	
(058) WW #8 SK (*3,*8)	82,669.07	-	(1,172.66)	(8,207.11)	73,289.30	70,413.01	216.31	-	70,197	3,093	4.22%	
(059) WW #11 MT (*4,*7)	285,840.08	205.11	(3,911.98)	(67,142.63)	214,990.58	214,981.34	367.06	-	214,614	376	0.18%	
(059) WW #11 SK (*4,*7)	54,653.93	39.22	(747.99)	(12,837.98)	41,107.18	41,105.42	70.18	-	41,035	72	0.18%	
(064) WW #14 MT (*5)	559,473.92	290.47	(31,752.68)	(41,380.31)	486,631.40	484,530.91	242.68	-	484,288	2,343	0.48%	
(064) WW #14 SK (*5)	98,345.02	51.06	(5,581.52)	(7,273.88)	85,540.68	85,171.45	42.66	-	85,129	412	0.48%	
(064) WTR WKS #5 MT (*3*3L*8)	233,853.34	-	(1,175.33)	(44,443.42)	188,234.59	185,449.42	54.13	-	185,395	2,839	1.51%	
(064) WTR WKS #5 SK (*3*3L*8)	11,157.12	-	(56.08)	(2,120.39)	8,980.65	8,847.77	2.58	-	8,845	135	1.51%	
(072) REC #1 MT (3,3L)	5,679,283.63	2,394.39	(36,515.84)	(1,411,256.57)	4,233,905.61	4,223,413.45	8,901.62	(0.01)	4,214,512	19,394	0.46%	
(072) REC #1 SK (3,3L)	2,754,558.92	1,161.32	(17,710.87)	(684,485.87)	2,053,523.50	2,048,434.60	4,317.45	-	2,044,117	9,406	0.46%	
(080) FP #1 MT #1 (1)	686,841.14	103.19	(6,476.25)	(273,340.05)	407,128.03	403,747.66	931.63	-	402,816	4,312	1.06%	
(080) FP #1 MT #2 (1)	874,297.78	131.35	(8,243.78)	(347,941.59)	518,243.76	513,940.80	1,185.90	-	512,755	5,489	1.06%	
(080) FP #1 MT #3 (1)	950,780.10	142.85	(8,964.93)	(378,379.02)	563,579.00	558,899.62	1,289.63	-	557,610	5,969	1.06%	
(082) FIRE PRO #2 MT #1 (8*)	495,244.79	-	(3,850.82)	(87,803.92)	403,590.05	402,306.95	738.98	-	401,568	2,022	0.50%	
(082) FIRE PRO #2 SK (8*)	92,046.22	-	(715.71)	(16,319.24)	75,011.27	74,772.80	137.35	-	74,635	376	0.50%	
(083) FP #1 MT (2)	205,572.40	-	(488.35)	(16,674.75)	188,409.30	188,292.48	80.48	-	188,212	197	0.10%	
(083) FP #1 SK (2)	110,816.37	-	(263.25)	(8,988.74)	101,564.38	101,501.41	43.39	-	101,458	106	0.10%	

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

TAX ROLL STATUS REPORT - 2016 TAX ROLL YEAR - (Continued)
AS OF JUNE 30, 2017

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated /		2016 Collectable Tax	Collections	Refunds	Refunds To		Left To Collect	Collectible Tax Roll Not Yet Collected
				Exempt	Roll				Process	Net Collections		
(101) L.C. CITY GEN ALMNY MT	5,181,737.36	2,534.94	(27,184.89)	(959,320.53)		4,197,766.88	4,190,256.80	6,076.98	(0.01)	4,184,180	13,587	0.32%
(101) L.C. CITY PLAY/REC MT	1,454,673.78	711.64	(7,631.64)	(269,310.91)		1,178,442.87	1,176,334.53	1,706.00	-	1,174,629	3,814	0.32%
(101) L.C. CITY POLICE MT	4,501,741.93	2,202.28	(23,617.43)	(833,429.63)		3,646,897.15	3,640,372.58	5,279.50	(0.01)	3,635,093	11,804	0.32%
(101) LC BLDS/STS/BRIDGS MT	1,971,126.01	964.29	(10,341.09)	(364,924.26)		1,596,824.95	1,593,968.10	2,311.67	-	1,591,656	5,169	0.32%
(141) SULPHUR CITY FIRE MT	947,820.64	203.81	(8,186.51)	(174,587.04)		765,250.90	765,110.78	4,949.34	(0.01)	760,161	5,089	0.67%
(141) SULPHUR GEN ALMNY MT	1,046,270.43	224.97	(9,036.83)	(192,721.32)		844,737.25	844,582.58	5,463.43	-	839,119	5,618	0.67%
(141) SULPHUR STREET MT	947,820.64	203.81	(8,186.51)	(174,587.04)		765,250.90	765,110.78	4,949.34	(0.01)	760,161	5,089	0.67%
(146) WESTLAKE CITY FIRE MT	447,945.85	322.50	(757.79)	(139,304.39)		308,206.17	307,322.99	42.00	-			
(146) WESTLAKE CITY GEN ALMNY MT	286,685.35	206.40	(484.99)	(89,154.81)		197,251.95	196,686.71	26.88	-			
(146) WESTLAKE CITY POLICE MT	447,945.85	322.50	(757.79)	(139,304.38)		308,206.17	307,322.98	42.00	-			
001 PAR TX MT(12345678,81)	13,162,547.40	1,317.68	(60,180.51)	(7,831,907.31)		5,271,777.26	5,272,649.12	18,118.21	(0.01)	5,254,531	17,246	0.33%
003 PARTXMT(3L4S4W6D7V)	2,077,836.70	1,057.87	(16,146.32)	(461,628.70)		1,601,119.55	1,599,008.79	5,317.60	-	1,593,691	7,428	0.46%
004 CONSTSCHOOL MT(ALL)	21,254,154.14	4,213.55	(113,488.35)	(10,744,976.36)		10,399,902.98	10,395,793.15	35,288.64	-	10,360,505	39,398	0.38%
008 ROAD MAINT MT (ALL)	16,075,306.47	3,186.74	(85,836.73)	(8,126,806.13)		7,865,850.35	7,862,741.52	26,690.54	(0.02)	7,836,051	29,799	0.38%
009 CAL-LC HEALTH MT(ALL)	9,819,212.56	1,946.67	(52,432.05)	(4,964,053.17)		4,804,674.01	4,802,776.00	16,303.51	(0.03)	4,786,473	18,202	0.38%
010 JUV DET HOME MT (ALL)	13,796,598.27	2,735.20	(73,669.63)	(6,974,808.12)		6,750,855.72	6,748,187.93	22,906.94	(0.09)	6,725,281	25,575	0.38%
012 MOSQ CONT MT(ALL)	9,529,135.47	1,889.24	(50,881.49)	(4,817,433.55)		4,662,709.67	4,660,867.12	15,821.33	(0.03)	4,645,046	17,664	0.38%
013 ASSESSOR MT (ALL)	5,261,771.31	1,043.24	(28,095.35)	(2,660,062.67)		2,574,656.53	2,573,638.47	8,736.22	(0.07)	2,564,902	9,754	0.38%
017 CRIMINAL JUST MT(ALL)	12,512,211.99	2,480.52	(66,810.65)	(6,325,502.47)		6,122,379.39	6,119,961.00	20,774.53	(0.10)	6,099,187	23,193	0.38%
018 SCHOOL #33 SK (*3,*3L)	2,927,938.90	2,877.60	(95,047.86)	(666,994.19)		2,168,774.45	2,209,878.57	53,913.65	(1,831.37)	2,157,796	14,641	0.68%
020 FIRE DIST #2 MT (*3)	2,722,987.29	278.89	(15,916.77)	(478,570.68)		2,228,778.73	2,215,421.64	3,432.07	-	2,211,990	16,789	0.75%
021 SCHOOL #21 SK (6,6D)	871,657.74	135.00	(6,059.16)	(144,911.81)		720,821.77	714,414.67	1,333.26	-	713,081	7,740	1.07%
024 SCHOOL #24 SK (5)	282,507.49	146.55	(16,020.98)	(20,878.77)		245,754.29	244,694.46	122.45	-	244,572	1,182	0.00%
031 COLLECTION FEE	15,682.17	-	(413.55)	(5,453.07)		9,815.55	9,193.57	-	-	9,194	622	6.34%
032 FIRE PRO #4 MT (*4)	442,576.77	339.25	(2,830.64)	(110,552.22)		329,533.16	329,511.86	591.15	(0.02)	328,921	612	0.19%
033 GRAV 2 MT (7,7V)	622,827.75	(0.03)	(7,257.15)	(64,357.22)		551,213.35	544,708.51	168.17	-	544,540	6,673	1.21%
035 GRAV 4 MT (3,3L)	6,157,868.32	2,596.34	(39,591.77)	(1,530,183.53)		4,590,689.36	4,579,313.03	9,651.66	(0.01)	4,569,661	21,028	0.46%
036 COM CTR#3 MT#2(7,7V)	187,553.27	-	(2,185.40)	(19,379.93)		165,987.94	164,029.16	50.66	-	163,979	2,009	1.21%
037 GRAV 5 MT (4,4S,4W)	12,269,348.28	1,443.47	(46,866.22)	(7,914,543.14)		4,309,382.39	4,323,738.85	21,841.54	(0.03)	4,301,897	7,485	0.17%
038 GRAV 9 MT (2)	384,912.86	-	(914.42)	(31,221.67)		352,776.77	352,558.05	150.70	-	352,407	369	0.10%
039 COM CTR #1 MT (6,6D)	219,368.16	34.01	(1,524.82)	(36,469.51)		181,407.84	179,795.36	335.51	-	179,460	1,948	1.07%
042 LIBRARY MT (ALL)	22,828,581.64	4,525.44	(121,895.83)	(11,540,901.44)		11,170,309.81	11,165,894.60	37,903.51	(0.05)	11,127,991	42,319	0.38%
044 REC #1 MT (*4,4W)	18,996,938.80	377.73	(9,111.28)	(15,728,187.80)		3,260,017.45	3,259,413.57	817.94	-	3,258,596	1,422	0.04%
045 AIRPORT MT (3,3L,*4)	1,931,612.32	382.84	(6,187.63)	(1,144,955.11)		780,852.42	781,448.04	2,781.84	(0.02)	778,666	2,186	0.28%
046 VINTON H&T MT (7,7V)	145,305.10	0.03	(1,693.11)	(15,014.51)		128,597.51	127,079.91	39.23	-	127,041	1,557	1.21%
047 LCH&T(*13,3L*4*4S4W*6)	8,549,002.43	1,702.68	(35,810.03)	(4,931,399.70)		3,583,495.38	3,585,725.41	12,653.35	(0.01)	3,573,072	10,423	0.29%
048 FIRE PRO#1 MT#2(*8,81)	84,147.21	31.76	(358.87)	(24,373.27)		59,446.83	59,524.21	173.02	-	59,351	96	0.16%
051 FIRE PRO#1 MT#1(*8,81)	84,147.21	31.76	(358.87)	(24,373.27)		59,446.83	59,524.21	173.02	-	59,351	96	0.16%
052 FOREST ACS MT(ALL)	17,414.35	0.11	(3.72)	(128.26)		17,282.48	17,276.61	0.96	-	17,276	7	0.04%
053 GRAV DRG#6 MT(5,6,6D)	786,818.86	244.82	(22,283.67)	(99,603.16)		665,176.85	660,609.50	833.11	(0.01)	659,776	5,400	0.81%
054 GRAV DRG#8 MT (1)	1,655,616.68	248.75	(15,611.04)	(658,880.80)		981,373.59	973,225.52	2,245.80	-	970,980	10,394	1.06%
055 FIRE PRO #1 MT (6)	377,373.53	0.02	(3,566.55)	(15,875.24)		357,931.76	356,739.10	642.49	-	356,097	1,835	0.51%
057 WTR WKS #9 (*4)	446,725.65	27.24	(8,153.71)	(83,106.47)		355,492.71	355,768.19	1,320.99	-	354,447	1,046	0.29%
060 WTR WKS #7 MT (*4,*6)	355,252.03	0.01	(715.62)	(11,944.05)		342,592.37	342,008.12	305.74	-	341,702	890	0.26%
061 SCHOOL #31 SK (*3,*3L)	4,744,793.51	785.38	(30,016.06)	(1,681,230.04)		3,034,332.79	3,004,777.76	7,952.83	-	2,996,825	37,508	1.24%

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

TAX ROLL STATUS REPORT - 2016 TAX ROLL YEAR - (Continued)
AS OF JUNE 30, 2017

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated /	2016 Collectable Tax	Collections	Refunds	Refunds To		Collectible Tax	
				Exempt				Roll	Process	Net Collections	Left To Collect
062 LAW ENF #1 MT(ALL)	21,668,535.32	4,295.52	(115,703.28)	(10,954,430.92)	10,602,696.64	10,598,508.00	35,978.02	(0.05)	10,562,530	40,167	0.38%
063 FIRE PRO #1 MT (5)	210,331.04	109.13	(11,927.95)	(15,544.51)	182,967.71	182,178.68	91.19	-	182,087	880	0.48%
066 WTR WKS #12 MT W (*3)	1,564,348.94	132.90	(5,503.25)	(790,335.48)	768,643.11	769,194.05	1,404.94	-	767,789	854	0.11%
067 COLISEUM MT (ALL)	5,924,643.40	1,174.73	(31,634.78)	(2,995,187.95)	2,898,995.40	2,897,850.64	9,837.33	(0.03)	2,888,013	10,982	0.38%
068 WTR WKS #2 (*4)	538,357.37	-	(399.86)	(7,067.29)	530,890.22	530,867.34	26.47	-	530,841	49	0.01%
075 GRAV #7 MT #2 (8,81)	154,439.33	19.31	(1,021.19)	(33,134.57)	120,302.88	120,082.58	259.37	-	119,823	480	0.40%
076 GRAV #7 MT #1 (8,81)	471,961.46	59.00	(3,120.39)	(101,257.29)	367,642.78	366,969.36	792.52	-	366,177	1,466	0.40%
078 SEWER #11 MT (*3,*8)	198,781.39	-	(1,390.80)	(10,289.27)	187,101.32	183,412.34	71.96	-	183,340	3,761	2.01%
081 FIRE PRO #1 SK (1)	242,950.88	36.47	(2,290.80)	(96,683.61)	144,012.94	142,817.28	329.56	-	142,488	1,525	1.06%
086 CHENLT AUTH MT(ALL)	22,580,011.89	4,476.52	(120,569.63)	(11,415,228.38)	11,048,690.40	11,044,325.18	37,491.23	(0.03)	11,006,834	41,856	0.38%
087 CRTHSE JAIL MT(ALL)	12,926,519.25	2,562.49	(69,023.18)	(6,534,955.58)	6,325,102.98	6,322,604.49	21,462.84	(0.04)	6,301,142	23,961	0.38%
088 FIRE PRO #1 MT #1 (7)	511,993.56	-	(5,349.26)	(12,868.70)	493,775.60	487,427.33	49.20	-	487,378	6,397	1.30%
090 LAW ENF #2 MT(ALL)	19,141,227.76	3,794.42	(102,207.58)	(9,676,762.70)	9,366,051.90	9,362,350.94	31,781.28	(0.01)	9,330,570	35,482	0.38%
091 NIBLTS BLF PK MT(7.7V)	377,025.31	(0.03)	(4,393.10)	(38,958.25)	333,673.93	329,736.22	101.80	-	329,634	4,040	1.21%
093 COMM CTR #2 (*4,4S)	9,709,854.54	2,895.38	(96,978.40)	(2,984,721.69)	6,631,049.83	6,663,961.90	48,431.67	(0.01)	6,615,530	15,520	0.23%
094 TC FEE PU, RS	116,365.66	-	-	-	116,365.66	116,365.66	-	-	116,366	-	0.00%
095 TC FEE PP BANKS	2,860.90	-	-	-	2,860.90	2,860.90	-	-	2,861	-	0.00%
099 PARISH LIENS	104,546.96	-	(2,757.00)	(36,353.50)	65,436.46	61,289.96	-	-	61,290	4,147	6.34%
121 L. C. CITY GRASS LIENS	125,898.40	27,248.97	(4,526.32)	(53,092.31)	95,528.74	88,851.67	-	-	88,852	6,677	6.99%
140 DEQUINCY CITY TAXES	127,014.26	-	(2.70)	(40,664.59)	86,346.97	84,660.16	0.01	-	84,660	1,687	1.95%
150 VINTON CITY TAXES	80,947.32	(0.01)	(975.51)	(29,380.06)	50,591.74	50,455.58	63.54	-	50,392	200	0.39%
155 IOWA CITY TAXES	105,548.86	35.80	(148.15)	(27,484.68)	77,951.83	77,868.59	24.62	-	77,844	108	0.14%
161 SULPHUR CITY LIENS	44,361.00	-	(1,850.00)	(18,401.00)	24,110.00	23,950.00	-	-	23,950	160	0.66%
166 WESTLAKE CITY LIENS	27,676.25	217.50	(1,165.00)	(7,520.00)	19,208.75	16,761.25	-	-	16,761	-	0.00%
175 IOWA CITY LIENS	-	-	-	-	-	3.44	-	-	-	-	0.00%
180 DEQUINCY LIEN	-	245.00	-	(245.00)	-	-	-	-	-	-	0.00%
TOTALS	\$ 434,089,096	\$ 113,343	\$ (2,429,856)	\$ (212,811,381)	\$ 218,961,202	\$ 218,834,983	\$ 763,656	\$ (1,832)	\$ 218,073,160	\$ 891,706	0.41%

* Note: This schedule includes only the activity related to the 2016 tax roll (i.e., the current tax roll). Activity related to prior years' tax rolls is not presented.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

TAX ROLL STATUS REPORT - 2016 TAX ROLL YEAR - (Continued)
AS OF JUNE 30, 2017

Per the above schedule, approximately 0.41 percent of the total tax levied has yet to be collected. Reason for not collecting total roll include:

- > Adjudications
- > Bankruptcies
- > NSF payments
- > Dual assessments
- > Assessments under review
- > Insufficient notice on tax sale
- > Businesses closed
- > Pending court cases

The Sheriff continues to make collections on this tax roll as the above noted items are resolved.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

June 30, 2017

Agency Head Name / Title: Tony Mancuso, Sheriff

Purpose:	<u>Amount Paid</u>
Salary	\$ 159,538
Benefits - insurance	10,027
Benefits - retirement	37,361
Benefits - deferred compensation	8,748
Benefits - medicare	2,602
Fuel and registrations	2,020
Membership dues	14,080
Travel	1,346
Cell phone	539
Conference travel	434
Continuing professional education fees	385
	<u>237,080</u>
	<u>\$ 237,080</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2017

Federal Grantor/Pass- Through Grantor/Program Title	Recovery Act	Federal CFDA Number	Pass- Through Grantors Number	Expenditures
<u>Other Programs</u>				
<i>Department of Transportation Programs - Passed-through</i>				
<i>STATE OF LOUISIANA</i>				
State and Community Highway Safety		20.600	2016-30-16	\$ 9,676
State and Community Highway Safety		20.600	2017-30-17	27,639
<i>Total Department of Transportation Programs - Passed-through</i>				<i>STATE OF LOUISIANA</i>
				37,315
<i>Department of Transportation Pass-Through Programs</i>				
<i>STATE OF LOUISIANA</i>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated		20.608	2016-30-16	14,514
Minimum Penalties for Repeat Offenders for Driving While Intoxicated		20.608	2017-30-17	41,458
<i>Total Highway Planning and Construction - Passed-through</i>				<i>STATE OF LOUISIANA</i>
				55,972
<i>Department of Homeland Security Direct Programs</i>				
Port Security Grant Program		97.056		1,803
<i>Total Department of Homeland Security Direct Programs</i>				1,803
<i>Department of Homeland Security Direct Programs - Passed-through</i>				
<i>STATE OF LOUISIANA</i>				
Homeland Security Grant Program		97.067	EMW-2014-SS-00045-S01	7,350
Homeland Security Grant Program		97.067	EMW-2015-SS-00043-S01	5,968
Homeland Security Grant Program		97.067	EMW-2016-SS-00018-S01	51,572
<i>Total Department of Homeland Security Direct Programs - Passed-through</i>				<i>STATE OF LOUISIANA</i>
				64,890
<i>Passed-through JEFFERSON PARISH SHERIFFS OFFICE</i>				
High Intensity Drug Trafficking Areas Program		95.001	G16GC001A	106,806
High Intensity Drug Trafficking Areas Program		95.001	G17GC001A	99,948
<i>Total High Intensity Drug Trafficking Areas Program - Passed-through</i>				<i>JEFFERSON PARISH SHERIFFS OFFICE</i>
				206,754

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
For the Year Ended June 30, 2017

Federal Grantor/Pass- Through Grantor/Program Title	Recovery Act	Federal CFDA Number	Pass- Through Grantors Number	Expenditures
<i>United States Department of Justice Direct Programs</i>				
Edward Byrne Memorial Justice Assistance Grant Program		16.738		71,300
<i>Total United States Department of Justice Direct Programs</i>				<u>71,300</u>
<i>United States Department of Justice Pass-Through Programs</i>				
<u>STATE OF LOUISIANA</u>				
Juvenile Justice and Delinquency Prevention Allocation to States		16.540	2015-JF-27-3284	44,716
Total Juvenile Justice and Delinquency Prevention Allocation to States				44,716
Crime Victim Assistance		16.575	2014-VA-04-2605	9,206
Crime Victim Assistance		16.575	2015-VA-01/03/04-2837	81,769
Crime Victim Assistance		16.575	2015-VA-04-3204	9,251
Total Crime Victim Assistance				<u>100,226</u>
Violence Against Women Formula Grants		16.588	2015-WF-01-2995	24,827
Violence Against Women Formula Grants		16.588	2016-WF-01-3595	27,392
Total Violence Against Women Formula Grants				<u>52,219</u>
<i>Total United States Department of Justice Programs - Pass-Through STATE OF LOUISIANA</i>				<u>197,161</u>
<u>LOUISIANA STATE POLICE CRIME LAB</u>				
DNA Backlog Reduction Program		16.741	2014-DN-BX-0071	98,716
DNA Backlog Reduction Program		16.741	2015-DN-BX-0042	93,284
DNA Backlog Reduction Program		16.741	2016-DN-BX-0047	97,447
<i>Total DNA Backlog Reduction Program - Passed-through LOUISIANA STATE POLICE CRIME LAB</i>				<u>289,447</u>
<i>Total Other Programs</i>				<u>924,642</u>
<i>Total Expenditures of Federal Awards</i>				<u>\$ 924,642</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
For the Year Ended June 30, 2017

NOTES TO SCHEDULE:

A) BASIS OF PRESENTATION

The schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Calcasieu Parish Sheriff under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Calcasieu Parish Sheriff, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Calcasieu Parish Sheriff.

B) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

C) INDIRECT COST RATE

The Calcasieu Parish Sheriff has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance for the year ended June 30, 2017.

COMPLIANCE
AND
INTERNAL CONTROL



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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*

Calcasieu Parish Sheriff
Lake Charles, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Calcasieu Parish Sheriff's basic financial statements, and have issued our report thereon dated December 27, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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.

Joyce Williams, CPA, FSA

Lake Charles, Louisiana
December 27, 2017



Langley, Williams & Company, L.L.C.

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

Calcasieu Parish Sheriff
Lake Charles, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Calcasieu Parish Sheriff's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Calcasieu Parish Sheriff's major federal programs for the year ended June 30, 2017. Calcasieu Parish Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Calcasieu Parish Sheriff, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance.

Report on Internal Control Over Compliance

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

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

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

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



December 27, 2017

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2017

SECTION 1 – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued: Unmodified opinion

Internal control over financial reporting:

Material weaknesses identified? Yes No

Significant deficiency identified not considered to be material weaknesses? Yes No

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

Material weaknesses identified? Yes No

Significant deficiency identified not considered to be material weaknesses? Yes None reported

Type of auditors’ report issued on compliance for major programs: Unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Section.510 (a) Yes No

Identification of major programs:

For the year ended June 30, 2017, there were no Type A major programs. As required, the programs that were tested as major programs for the year ended June 30, 2017 were as follows:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
16.741 DOJ DNA Backlog Reduction Program	DNA Backlog Reduction Program

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan

For the Year Ended June 30, 2017 and 2016

SECTION II - FINANCIAL STATEMENT FINDINGS

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
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Current year (06/30/17)

Internal Control:

There were no findings with regards to internal control.

Compliance:

There were no findings with regards to compliance.

Prior year (06/30/16)

Internal Control:

There were no findings with regards to internal control.

Compliance:

There were no findings with regards to compliance.

CALCASIEU PARISH SHERIFF

Lake Charles, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan - Continued

For the Year Ended June 30, 2017 and 2016

SECTION III - FEDERAL AWARDS FINDINGS

Current year (06/30/17)

Compliance:

There were no matters involving compliance to be reported.

Internal Control Over Compliance:

There were no items involving internal control over compliance to be reported.

Prior Year (06/30/16)

Compliance:

There were no matters involving compliance to be reported.

Internal Control Over Compliance:

There were no items involving internal control over compliance to be reported.



Langley, Williams & Company, L.L.C.

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Calcasieu Parish Sheriff
Lake Charles, Louisiana

We have performed the procedures enumerated below, which were agreed to by Calcasieu Parish Sheriff's Office (CPSO) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2016 through June 30, 2017. The Entity's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving
 - d) **Receipts**, including receiving, recording, and preparing deposits

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.
- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

We obtained a copy of the entity's written policies and procedures and tested them for the above items.

Exceptions: The written policy did not address the payment of personal time to terminated employees. Debt service was also not addressed but it is not applicable.

Management's response: The written policies and procedures are in the process of being updated to address the payment of personal time to terminated employees.

Board (or Finance Committee, if applicable)

2. Obtain and review the board/committee minutes for the fiscal period, and:

- a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

The entity does not have a board or finance committee, as the Sheriff is an elected official responsible for all oversight of the entity. Therefore, this procedure was not applicable.

- b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).

The entity does not have a board or finance committee, as the Sheriff is an elected official responsible for all oversight of the entity. Therefore, these procedures were not applicable.

- If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.

The entity does not have a board or finance committee, as the Sheriff is an elected official responsible for all oversight of the entity. Therefore, these procedures were not applicable.

- c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

The entity does not have a board or finance committee, as the Sheriff is an elected official responsible for all oversight of the entity. Therefore, these procedures were not applicable.

Bank Reconciliations

3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

We obtained a list of bank accounts from our bank confirmations and management's representation that the list was complete.

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity fund accounts may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

- a) Bank reconciliations have been prepared;

There were no exceptions noted as a result of applying this procedure.

- b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and

Exception: Prior to February 2017 bank reconciliations did not include evidence that a member of management (with no involvement in the transactions associated with the bank account) had reviewed each bank reconciliation. After the entity received the state agreed upon procedures in February, a member of management (with no involvement in the transactions associated with the bank account) included documentation on the bank reconciliation that they had reviewed it.

Management's response: SAUPs were received in February 2017 at which time procedures were updated to require documentation of management's review of reconciliations.

- c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

There were no items that were outstanding more than 6 months. Therefore, this procedure was not applicable

Collections

- 5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

We obtained a listing of cash collection locations and management's representation that the list was complete.

- 6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity funds may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement. For each cash collection location selected:*

- a) Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

- 1) **Each person responsible for collecting cash is bonded.**
- 2) **Four out of the five locations, we found that each person responsible for collection cash is not responsible for depositing the cash in bank, recording the related transaction, or reconciling the related bank account.**

Exception: One out of the five locations, the person responsible for collecting cash was responsible for depositing the cash in the bank, recording the related transaction, and reconciling the related bank account.

Management response: Due to the limited size of staff at the DOC/CCC, the person collecting cash is the same person depositing cash, recording the related transaction and reconciling the bank account, however, there is another person that prepares the deposit ticket and a supervisor that reviews the bank reconciliations and general ledger details. Management believes that there are adequate compensating control activities over these transactions and the reconciliation of the bank accounts.

- 3) **Each person responsible for collecting cash is not required to share the same cash register or drawer with another employee.**
- b) Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

The entity has a formal process to reconcile cash collection to the general ledger and subsidiary ledgers, by revenue source, by a person who is not responsible for cash collections in the cash collection locations selected.

- c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:

- Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.

Deposits were made within one day of collection.

- Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

There no exceptions noted as a result of applying these procedures.

7. Obtain existing written documentation (e.g. policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation) by a person who is not responsible for collections.

The entity has a process specifically defined to determine completeness of all collections, including electronic transfers for each revenue source by a person who is not responsible for collections.

Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)

8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

We obtained a listing of disbursements and management's representation that the list was complete.

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:

- a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

There were no exceptions noted as a result of applying this procedure.

- b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

There were no exceptions noted as a result of applying this procedure.

- c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

There were no exceptions noted as a result of applying this procedure.

- 10. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

The person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

- 11. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

There were no exceptions noted as a result of applying this procedure.

- 12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

The supply of unused checks is maintained in a locked location. This locked location is under the control and access of a person who does not have signatory authority.

13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

The entity does not use a signature stamp or signature machine, therefore making this procedure was not applicable.

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

14. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

We obtained a listing of active credit cards, bank debit cards, fuel cards and the name of the person who maintains possession of the cards and management's representation that the list was complete.

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]]

On the month tested for each card, evidence was available to support that the supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.

- b) Report whether finance charges and/or late fees were assessed on the selected statements.

No finance charges and/or late fees were assessed on the selected statements.

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).

a) For each transaction, report whether the transaction is supported by:

- An original itemized receipt (i.e., identifies precisely what was purchased)
- Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.
- Other documentation that may be required by written policy (e.g., purchase order, written authorization.)

There were no exceptions noted as a result of applying this procedure.

Note: Per the policy of the Sheriff's Office, individual itemized receipts are not required for fuel card transactions. Each unit is assigned a specific fuel card and used specifically to fuel that unit. Twice a month the transactions are approved for payment.

b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

None of the transactions that were tested reflected noncompliance with the Sheriff's written policies, nor were there any transactions tested subject to Louisiana Public Bid Law.

c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

No evidence of noncompliance noted in the transactions tested.

Travel and Expense Reimbursement

17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

We obtained a listing of all travel and expense reimbursements by person and management's representation that the listing was complete.

18. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration (www.gsa.gov) and report any amounts that exceed GSA rates.

The Sheriff utilizes the Louisiana Division of Administration Travel Pocket Guide for per diem rates per day for meals and incidental expenses and mileage rates for travels reimbursements that coincides with GSA rates.

19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:
- a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.

All expenses reimbursements tested were in accordance with the Sheriff's written policy.

- b) Report whether each expense is supported by:
- An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]

Itemized receipts were provided for all expenses tested that identified what was purchased or reimbursed without exception.

- Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).

Documentation of business purposes was supported for items selected for review. No exceptions noted.

- Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

Documentation in accordance with written policies was provided without exception.

- c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

The Sheriff's documentation of business/public purpose for tested reimbursements comply with requirements of Article 7, Section 14 of the Louisiana Constitution.

- d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Each expense tested was supported by documentation of review and approval in writing by someone other than the person receiving the reimbursement without exception.

Contracts

- 20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

We obtained a listing of all contracts in effect during the fiscal period and management's representation that the list is complete.

- 21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

- a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.

Formal/written contracts were obtained that supports the services arrangements. No exceptions noted.

- b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:

- If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)

One out of the five contracts selected was subject to the Louisiana Public Bid Law or Procurement Code, the Sheriff complied with all legal requirements.

- If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.

Four out of the five contracts selected were not subject to Louisiana Public Bid Law or Procurement Code and quotes were not solicited.

- c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

The contracts selected were not amended during the current fiscal period.

- d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.

Payments made on each contract were made within the terms and conditions of the contract.

- e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

The Sheriff does not have a board. Therefore, this procedure was not applicable.

Payroll and Personnel

22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:

We obtained a listing of employees and management's representation that the listing is complete.

- a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.

For the employees selected, there were no exceptions noted as a result of applying this procedure.

- b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

Four of the five employees selected had changes to their pay rates during the fiscal period. All four payrate changes had proper approval in writing and was in accordance with written policy.

23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

- a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

All employees tested had documentation of daily attendance and leave.

- b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.

There was written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees.

- c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

The Sheriff maintained leave records reflecting the hours earned, the hours used, and the balance available at fiscal yearend without exception.

24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

Obtained management's representation of the list of terminated employees during the fiscal period. The two largest termination payments were tested and it was determined that payments were made in accordance with policy and approved by management.

Exception: There is nothing noted in policy about paying personal time to terminated employees, although all personal time was paid and approved by management.

Management's response: The written policies and procedures are in the process of being updated to address the payment of personal time to terminated employees.

25. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

There were no exceptions found as a result of applying this procedure.

Ethics (excluding nonprofits)

26. Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required ethics training was completed.

The Sheriff maintained documentation demonstrating that required ethics training was completed.

27. Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the entity's ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

Management has asserted that they have not received any allegations of ethics violations during the fiscal period.

Debt Service (excluding nonprofits)

28. If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.

No debt was issued during the fiscal period. Therefore, this procedure was not applicable.

29. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

No debt was issued during the fiscal period. Therefore, this procedure was not applicable.

30. If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

No debt was issued during the fiscal period. Therefore, this procedure was not applicable.

Other

31. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Management has asserted that the entity did not have any misappropriations of public funds or assets.

32. Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at www.la.gov/hotline) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

The Sheriff has posted on its premises and website the notice required by R.S. 24:523.1.

33. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

There were no exceptions noted as a result of applying these procedures.

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

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

Langley, Williams & Co., LLC

Langley, Williams & Co. LLC
Lake Charles, Louisiana
January 2, 2018