

**Washington Parish Sheriff's Office
Franklinton, Louisiana**

ANNUAL FINANCIAL REPORT

June 30, 2020



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Washington Parish Sheriff's Office
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June 30, 2020

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INDEPENDENT AUDITORS' REPORT

Honorable Randy Seal, Sheriff
Washington Parish Sheriff's Office
Franklinton, Louisiana

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Sheriff'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 Sheriff's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Washington Parish Sheriff's Office, as of June 30, 2020, 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.

Emphasis of Matters

As discussed in Note 17 to the financial statements, the Sheriff corrected an error that resulted in a change of \$80,704 to the June 30, 2019 net position. Our opinion is not modified with respect to those matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, and other required pension and OPEB schedules 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinions on the basic financial statements are not affected by this omitted information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The affidavit, schedule of

compensation, benefits, and other payments to agency head, and combining and individual fiduciary fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The affidavit, schedule of compensation, benefits, and other payments to agency head, and combining and individual fiduciary fund financial statements and schedules 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 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 accompanying affidavit, schedule of compensation, benefits, and other payments to agency head, combining and individual fiduciary fund financial statements and schedules, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 2021, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

Metairie, Louisiana
March 5, 2021

BASIC FINANCIAL STATEMENTS

Washington Parish Sheriff's Office
Statement of Net Position

June 30,

2020

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 1,200,058
Receivables	1,523,291
Capital assets, net of depreciation	532,715
Total Assets	3,256,064
Deferred Outflows of Resources	
Pension deferrals	1,231,870
OPEB deferrals	1,916,868
Total Deferred Outflows of Resources	3,148,738
Liabilities	
Accounts payable and other liabilities	83,078
Salaries and benefits payable	92,821
Accrued liabilities	54,074
Non-current liabilities:	
Due within one year	215,925
Due in more than one year	8,156,075
Total Liabilities	8,601,973
Deferred Inflows of Resources	
Pension deferrals	591,536
OPEB deferrals	98,042
Total Deferred Inflows of Resources	689,578
Net Position (Deficit)	
Net investment in capital assets	532,715
Unrestricted (deficit)	(3,419,464)
Total Net Position (Deficit)	\$ (2,886,749)

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

Washington Parish Sheriff's Office

Statement of Activities

For the year ended June 30,

2020

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Primary Government
				Governmental Activities
Primary government:				
Governmental activities:				
Public safety	\$ 7,402,005	\$ 1,632,020	\$ 1,178,347	\$ (4,591,638)
Depreciation	105,336	-	-	(105,336)
Interest expense	9,067	-	-	(9,067)
Total governmental activities	\$ 7,516,408	\$ 1,632,020	\$ 1,178,347	\$ (4,706,041)
General revenues:				
Taxes:				
Sales and use taxes, levied for special purposes				\$ 3,091,045
Property taxes, levied for general purposes				2,170,941
State supplemental pay				210,906
State revenue sharing				131,146
Other income				31,856
Proceeds from insurance				3,299
Interest				1,220
Total general revenues				5,640,413
Change in net position				934,372
Net position (deficit), June 30, 2019				(3,901,825)
Prior period restatement for correction of an error (note 17)				80,704
Net position (deficit), June 30, 2019 (as restated)				(3,821,121)
Net position (deficit), June 30, 2020				\$ (2,886,749)

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

Washington Parish Sheriff's Office
Governmental Funds - Balance Sheet

June 30,

2020

	General Fund	Non-Major Governmental Fund	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 1,189,860	\$ 10,198	\$ 1,200,058
Receivables	1,523,291	-	1,523,291
Due from other funds	8,622	-	8,622
Total Assets	\$ 2,721,773	\$ 10,198	\$ 2,731,971
Liabilities			
Accounts payable	\$ 81,502	\$ 1,576	\$ 83,078
Salaries and benefits payable	92,821	-	92,821
Accrued liabilities	54,074	-	54,074
Due to other funds	-	8,622	8,622
Total Liabilities	228,397	10,198	238,595
Deferred Inflows of Resources			
Unavailable revenues	1,005,724	-	1,005,724
Total Deferred Inflows of Resources	1,005,724	-	1,005,724
Fund Balance			
Unassigned	1,487,652	-	1,487,652
Total Fund Balance	1,487,652	-	1,487,652
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 2,721,773	\$ 10,198	\$ 2,731,971

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

Washington Parish Sheriff's Office
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position

<i>June 30,</i>		<i>2020</i>
<hr/>		
Total Fund Balance at June 30, 2020 Governmental Funds		\$ 1,487,652
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund financial statements:		
Cost of capital assets at June 30, 2020	\$ 2,159,317	
Less accumulated depreciation as of June 30, 2020	<u>(1,626,602)</u>	532,715
Unavailable revenues are deferred in governmental funds but not in governmental activities		1,005,724
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund financial statements:		
Compensated absences		(106,152)
The net pension and total OPEB liabilities are not due and payable in the current period; therefore, the liabilities and related deferred inflows/outflows are not reported in the funds:		
Deferred outflows - pension	1,231,870	
Deferred inflows - pension	(591,536)	
Net pension liability	(2,027,471)	
Deferred outflows - OPEB	1,916,868	
Deferred inflows - OPEB	(98,042)	
Total OPEB liability	<u>(6,238,377)</u>	(5,806,688)
<hr/>		
Net position - June 30, 2020		<u>\$ (2,886,749)</u>

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

Washington Parish Sheriff's Office
Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balances

For the year ended June 30,

2020

	General Fund	Non-Major Governmental Fund	Total Governmental Funds
Revenues			
Sales and use taxes	\$ 3,091,045	\$ -	\$ 3,091,045
Ad valorem taxes	2,170,941	-	2,170,941
Intergovernmental revenues			
State supplemental pay	210,906	-	210,906
State revenue sharing	131,146	-	131,146
Grant revenue	172,623	-	172,623
Fees, charges, and commissions for services			
Feeding and keeping of prisoners	1,223,900	-	1,223,900
Commissions	294,279	-	294,279
Civil and criminal fees	113,841	-	113,841
Other revenues	31,856	-	31,856
Interest earnings	1,220	-	1,220
Total Revenues	7,441,757	-	7,441,757
Expenditures			
Public safety			
Personnel services	4,958,686	-	4,958,686
Auto expense, maintenance, and supplies	1,064,111	-	1,064,111
Feeding and keeping of prisoners	515,281	-	515,281
Contractual services	367,957	-	367,957
Grant expenses	3,585	-	3,585
Continuing education	4,318	-	4,318
Other	55,613	-	55,613
Debt service			
Interest	9,067	-	9,067
Capital outlays	163,699	-	163,699
Total Expenditures	7,142,317	-	7,142,317
Other Financing Sources			
Proceeds from insurance	3,299	-	3,299
Transfers In	7,736	-	7,736
Transfers Out	-	(7,736)	(7,736)
Total Other Financing Sources	11,035	(7,736)	3,299
Net Change in Fund Balance	310,475	(7,736)	302,739
Fund Balance - June 30, 2019	1,177,177	7,736	1,184,913
Fund Balance - June 30, 2020	\$ 1,487,652	\$ -	\$ 1,487,652

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

Washington Parish Sheriff's Office
Reconciliation of the Governmental Funds Statement of
Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities

For the year ended June 30,

2020

Total net change in fund balance - governmental fund	\$	302,739
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation.

Capital outlay additions	\$	163,699	
Depreciation expense		(105,336)	58,363

Difference in revenue recognition on the modified accrual basis as reported in the fund statements versus recognition on the full accrual basis

1,005,724

Some activity in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Change in deferred outflows of resources - pension deferrals	110,259
Change in deferred inflows of resources - pension deferrals	270,264
Pension expense	(333,404)
Change in deferred outflows of resources - OPEB deferrals	1,394,793
Change in deferred inflows of resources - OPEB deferrals	7,003
OPEB expense	(1,868,786)

Payment of compensated absences is an expenditure in the governmental funds, but reduces long-term liabilities in the Statement of Net Assets by the excess of compensated absences used over amounts earned.

(12,583)

Change in net position - governmental activities	\$	934,372
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The notes to the basic financial statements are an integral part of this statement.

Washington Parish Sheriff's Office
Statement of Fiduciary Assets and Liabilities

June 30, *2020*

	Agency Funds
Assets	
Cash and cash equivalents	\$ 895,052
Due from taxing bodies	3,132,316
Total Assets	\$ 4,027,368
Liabilities	
Funds held in custody for other parties	\$ 3,995,027
Due to WPSO general fund	-
Funds held in custody for inmates	32,341
Total Liabilities	\$ 4,027,368

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

Washington Parish Sheriff's Office

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

The accompanying financial statements of the Washington Parish Sheriff's Office (the "Sheriff") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The accounting and reporting policies of the Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit and accounting guide, State and Local Governments.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds and activities that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the Parish Council 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 council, parish school board, and other independently elected parish officials are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

Washington Parish Sheriff's Office

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, except the fiduciary funds. The Sheriff has no business-type activities.

The statement of activities presents a comparison between program revenues of the Sheriff and the cost of the function. Program revenues are derived directly from Sheriff users as a fee for services. Revenues that are not classified as program revenues, including taxes, are presented as general revenues. Indirect expenses are allocated proportionately among the various functions. Internal activity is eliminated.

Fund Financial Statements

The accounts of the Sheriff are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The only funds of the Sheriff (besides fiduciary funds) are classified as governmental. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the Sheriff or meets the following criteria:

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

The following fund is considered to be a major governmental fund:

General Fund - The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for and reports all operations of the Sheriff's office not accounted for and reported in another fund. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include one half (1/2) cent sales tax, state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Washington Parish Sheriff's Office Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The following fund is considered to be a non-major governmental fund:

The Drug Task Force Fund is used to account for and report the operations of the Washington Parish Drug Task Force, which was created to combat drug problems in Washington Parish.

The following funds are fiduciary funds:

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, and fees. Disbursements from these funds are made to various parish agencies and litigants in suits in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Sheriff's Fund - To account for funds held in connection with civil suits and Sheriff's sales. It also accounts for the collections of bonds, probation fines, and costs and disbursement of these collections, in accordance with applicable law.

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 Sheriff was also selected by the Washington Parish Sales and Use Tax Centralization Commission to collect all sales and use taxes (except auto dealers) in Washington Parish beginning July 1, 1996. This fund accounts for the collection of those taxes and fees and the remittance thereof to the various taxing bodies.

Inmate Fund - To account for individual prisoner account balances. Funds are deposited in the name of the prisoner and payable upon request. Balances in the individual prisoner accounts are returned upon completion of their jail sentences.

Other Funds - The other agency funds include the Flower Fund which accounts for receipts from employees and purchases of flowers and the Garnishment Fund which accounts for collection and disbursement of garnishments.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net

Washington Parish Sheriff's Office

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

position (or cost recovery), and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

In the fund financial statements, the current financial resources measurement focus is used. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, governmental activities 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. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Non exchange Transactions."

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within 60 days of the end of the fiscal year. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. When both restricted and unrestricted resources are available for use, it is the Sheriff's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position

Cash, Interest-bearing Deposits, and Investments

For purposes of the statement of net position, cash and interest bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the Sheriff.

Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent portion) are reported as

Washington Parish Sheriff's Office

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

"advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received.

Capital Assets

The accounting treatment for capital assets depends on whether they are reported in the government-wide or fund financial statements. In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation. Interest costs are not capitalized as they relate to capital assets. The Sheriff's threshold for capitalization is \$2,500.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position.

Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

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

Vehicles	5 Years
Buildings	40 Years
Building Improvements	10 Years
Furniture, Fixtures and Equipment	5 Years
Other Capital Assets	5 Years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Washington Parish Sheriff's Office Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

Annual leave accumulates at varying rates with exceptions, is paid upon termination, and accrues as follows (assuming an 80 hour pay period):

Years of Service	Annual Leave Earned (Hours per Pay Period)
Less than 3	3.69
3 – 5	4.61
5 - 10	5.54
10 – 15	6.46
More than 15	7.39

Sick leave accumulates at varying rates, with exceptions, and is carried forward from fiscal year to fiscal year, with no defined limit of hours that can be carried forward, is not paid upon termination, and accrues at the same rate as noted above for annual leave.

At June 30, 2020, the Sheriff has accumulated and vested \$106,152 in vacation leave privileges required to be accrued in accordance with GASB Statement 16.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an expense or expenditure until then. The Sheriff has two items that meet this criterion, pension and OPEB deferrals. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Sheriff has two items that meet the criterion for this category, pension and OPEB deferrals.

Net Position

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

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets.

Washington Parish Sheriff's Office
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- b. Restricted net position - Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be placed on the use, either by (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 - Net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the two categories of net position.

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the Sheriff considers restricted net position to have been spent first.

Fund balances of the governmental funds are classified as follows:

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

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

Committed - amounts that can be used only for specific purposes determined by a formal action of the Sheriff's office. The Sheriff is the highest level of decision making authority for the Sheriff's office. Commitments may be established, modified, or rescinded only through ordinances 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 the Sheriff 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 its commitment or assignment actions.

Washington Parish Sheriff's Office
Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

As of June 30, 2020, fund balance is composed of the following:

	Total Governmental Funds
Unassigned	\$ 1,487,652
Total fund balances	\$ 1,487,652

E. Budget and Budgetary Accounting

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

1. The external CPA prepares a proposed budget and submits it 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 a 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 included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

F. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond June 30, 2020 are recorded as prepaid expenses. There were no prepaid expenses at June 30, 2020.

Washington Parish Sheriff's Office

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Future Accounting Pronouncements

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements address:

- Fiduciary activities;
- Leases;
- Subscription-based Information Technology arrangements; and
- Internal Revenue Code Section 457 deferred compensation plans.

The Sheriff is currently evaluating the effects that these statements will have on its financial statements.

H. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Sheriffs' Pension and Relief Fund ("the Fund") and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2: CASH AND INTEREST-BEARING DEPOSITS

At June 30, 2020, the Sheriff had the following cash and interest bearing deposits (book balances) as follows:

Fund Type	
Governmental Funds	\$ 1,200,058
Fiduciary Funds	895,052
Total	\$ 2,095,110

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 in the Union, 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.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover the collateral

Washington Parish Sheriff's Office

Notes to Financial Statements

NOTE 2: CASH AND INTEREST-BEARING DEPOSITS (CONTINUED)

securities that are in the possession of an outside party. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

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.

Deposit balances (bank balances) at June 30, 2020, are secured as follows:

Bank balance	\$ 2,396,031
FDIC Insured	500,265
Collateral held by pledging bank in Sheriff's name	1,895,766
Total	\$ 2,396,031

As of June 30, 2020, the Sheriff's total bank balances were fully insured and collateralized with the securities held in the name of the Sheriff by the pledging financial institution's agent.

NOTE 3: 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. Property taxes for the Sheriff are levied each November on the assessed value listed, as of the prior January for generally all real property, business merchandise, and business movable property located in the Parish. 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 Washington 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 levied and billed. For the year ended June 30, 2020, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 10.96 mills.

Total law enforcement ad valorem taxes during 2020 were \$2,170,941. There were \$11,938 in ad valorem taxes receivable in the General Fund at June 30, 2020 and were included in receivables on the Statement of Net Position.

NOTE 4: SALES AND USE TAXES

On October 3, 1992, the voters of Washington Parish approved (for an indefinite period) a half (1/2) cent sales tax to be effective January 1, 1993. Beginning July 1, 1996, the Sheriff began collecting

Washington Parish Sheriff's Office

Notes to Financial Statements

NOTE 4: SALES AND USE TAXES (CONTINUED)

the tax as the central sales tax collection agency for Washington Parish. The net proceeds of the tax were rededicated by voter approval on November 13, 2005, to the following exclusive uses:

- Sixty (60) percent to the salaries of criminal law enforcement deputies.
- Twenty (20) percent to the support of criminal law enforcement deputies, including the hiring and training of additional criminal law enforcement personnel, consisting of criminal patrol deputies, juvenile officers, and burglary and narcotics detectives.
- Twenty (20) percent to the purchase, maintenance, and support of law enforcement vehicles and equipment.

As of June 30, 2020, sales and use taxes for the Sheriff totaled \$3,091,045. There were \$317,000 in sales taxes receivable in the General Fund at June 30, 2020 and were included in receivables on the Statement of Net Position.

NOTE 5: RECEIVABLES

Receivable at June 30, 2020, were as follows:

	General Fund
Sales tax	\$ 317,000
Ad valorem tax	11,938
Commissions	23,657
Local Government Reimbursements	104,978
Grants	1,025,795
Other	39,923
Total	\$ 1,523,291

Washington Parish Sheriff's Office
Notes to Financial Statements

NOTE 6: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020, was as follows:

	Balance June 30, 2019, as restated	Additions	Deletions	Balance June 30, 2020
Governmental activities				
Assets Not Being Depreciated				
Land	\$ 50,000	\$ -	\$ -	\$ 50,000
Assets Being Depreciated				
Vehicles	348,888	74,000	-	422,888
Buildings and Improvements	198,966	-	-	198,966
Furniture, Fixtures & Equipment	192,504	-	-	192,504
Other Capital Assets	1,205,260	89,699	-	1,294,959
Total Assets	1,955,618	163,699	-	2,159,317
Less Accumulated Depreciation				
Vehicles	(268,391)	(25,627)	-	(294,018)
Buildings and Improvements	(112,158)	(4,283)	-	(116,441)
Furniture, Fixtures & Equipment	(191,938)	(194)	-	(192,132)
Other Capital Assets	(948,779)	(75,232)	-	(1,024,011)
Total Accumulated Depreciation	(1,521,266)	(105,336)	-	(1,626,602)
Governmental Activities, Capital Assets, Net	\$ 474,352	\$ 58,363	\$ -	\$ 532,715

Depreciation expense of \$105,336 was charged to the public safety function.

NOTE 7: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2020:

Governmental Activities, net	July 1, 2019	Additions	Reductions	June 30, 2020	Due Within One Year
Compensated Absences	\$ 93,569	\$ 100,884	\$ (88,301)	\$ 106,152	\$ 78,395
Net Pension Liability	1,694,067	333,404	-	2,027,471	-
Total OPEB Liability	4,369,591	1,868,786	-	6,238,377	137,530
	\$ 6,157,227	\$2,303,074	\$ (88,301)	\$ 8,372,000	\$ 215,925

Washington Parish Sheriff's Office

Notes to Financial Statements

NOTE 8: SHORT-TERM DEBT

Short-term debt provides financing for the Sheriff's governmental activities. On October 28, 2019, the Sheriff entered into a revenue anticipation note with a local bank with an issue amount of \$400,000. The debt was issued for interim financing of general fund operations. On May 18, 2020, the Sheriff repaid the note plus \$9,067 in interest at a rate of 4.0%.

The following is a summary of changes in short-term debt for the year ended June 30, 2020:

Short term debt, June 30, 2019	\$ -
Debt assumed	400,000
Debt retired	(400,000)
Short term debt, June 30, 2020	\$ -

NOTE 9: PENSION PLAN

Plan Description

The Sheriff's Pension and Relief Fund ("the Plan") was established for the purpose of providing retirement benefits for employees of sheriffs' offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the employees of the Plan. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Plan in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Benefits Provided

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

Retirement

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

For members whose first employment making them eligible for membership in the system began on or after January 1, 2012: Members with twelve years of creditable service may retire at age sixty-

Washington Parish Sheriff's Office
Notes to Financial Statements

NOTE 9: PENSION PLAN (CONTINUED)

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

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

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

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

Disability Benefits

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

Survivor's Benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent

Washington Parish Sheriff's Office
Notes to Financial Statements

NOTE 9: PENSION PLAN (CONTINUED)

upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-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 Plan 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.

Back Deferred Retirement Option Plan (Back-DROP)

In lieu of receiving a service retirement allowance, any member of the Plan 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 their 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.

Washington Parish Sheriff's Office

Notes to Financial Statements

NOTE 9: PENSION PLAN (CONTINUED)

Contribution Refunds

Upon withdrawal from service, members are not entitled to a retirement allowance who have remained out of service for a period of thirty days are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued benefits in the system.

Cost-of-Living Adjustments

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

Contributions

According to State statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2019, the actual employer contribution rate was 12.25%. For the year ended June 30, 2020, the actuarially determined employer contribution rate was 10.25%. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective.

In accordance with State statute, the Plan 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, 2020. Contributions to the pension plan from the Sheriff were \$379,232 for the year ended June 30, 2020.

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

At June 30, 2020, the Sheriff reported a liability of \$2,027,471 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on 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, 2019, the Sheriff's proportion was 0.428620%, which was a decrease of 0.013159% from its proportion measured as of June 30, 2018.

Washington Parish Sheriff's Office
Notes to Financial Statements

NOTE 9: PENSION PLAN (CONTINUED)

For the year ended June 30, 2020, the Sheriff recognized pension expense of \$513,272 plus the Sheriff's amortization of the difference between employer contributions and the proportionate share of contributions of \$406.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 388,422
Net difference between projected and actual earnings on pension plan investments	72,959	-
Change in assumptions	619,624	-
Changes in proportion and differences between employer contributions and proportion of shared contributions	160,055	203,114
Employer contributions subsequent to the measurement date	379,232	-
Total	\$ 1,231,870	\$ 591,536

Deferred outflows of resources of \$379,232 related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Years ending June 30:	
2021	24,801
2022	(42,491)
2023	110,895
2024	138,008
2025	29,889

Washington Parish Sheriff's Office
Notes to Financial Statements

NOTE 9: PENSION PLAN (CONTINUED)

Actuarial Assumptions

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

Valuation date	June 30, 2019
Actuarial cost method	Entry age normal method
Investment rate of return	7.10%, net of investment expense
Discount rate	7.10%
Projected salary increases	5.5% (2.50% Inflation, 3.00% Merit)
Mortality rates	RP-2000 Combined Healthy with Blue Collar Adjustment Set Distinct Table for active members, healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants.
Expected remaining service lives	6 years
Cost of Living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions 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 expenses 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.

Washington Parish Sheriff's Office
Notes to Financial Statements

NOTE 9: PENSION PLAN (CONTINUED)

The rate of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Equity Securities	62%	4.4%
Bonds	23	0.7
Alternative Investments	15	0.6
Totals	100%	5.7%

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Sheriff's proportionate share of the Net Pension Liability using the discount rate of 7.10%, as well as what the Sheriff's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (6.10%) or one percentage-point higher (8.10%) than the current rate:

	1.0% Decrease (6.10%)	Current Discount Rate (7.10%)	1.0% Increase (8.10%)
Sheriff's proportionate share of the net pension liability	\$ 4,239,751	\$ 2,027,471	\$ 165,635

Support of Non-employer Contributing Entities

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Sheriff recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities.

Washington Parish Sheriff's Office

Notes to Financial Statements

NOTE 9: PENSION PLAN (CONTINUED)

During the year ended June 30, 2020, the Sheriff recognized revenue as a result of support received from non-employer contributing entities of \$181,565 for its participation in the Sheriff's Pension and Relief Fund.

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Sheriffs' Pension and Relief Fund Audit Report at www.la.gov. The Sheriffs' Pension and Relief Fund issues a publicly available audit report that includes financial statements and required supplementary information.

Payables to the Pension Plan

Payables to the Pension Plan for contractually required contributions were \$54,074 as of June 30, 2020.

NOTE 10: POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

Plan description – The Washington Parish Sheriff's Office (the "Sheriff") provides certain continuing health care and life insurance benefits for its retired employees. The Washington Parish Sheriff's OPEB Plan (the "OPEB Plan") is a single-employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board (GASB) Statement No. 75.

Benefits Provided – Medical and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree (not dependents). Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age or, age 55 and 15 years of service.

Life insurance coverage is continued to retirees based on a blended rate for active employees and retirees. The employer pays 100% of the cost of the first \$10,000 of life insurance after retirement. The retiree may elect to continue additional voluntary insurance amounts in force at time of retirement, subject to an age-related reduction formula (reducing to 75% at age 65 and 50% at age 70). The retiree pays for the additional voluntary insurance but both that cost and the employer cost are based on the blended active/retired rate and there is thus an implied subsidy. Since GASB 74/75 requires the use of "unblended" rates, we have used the valuation mortality table 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. We have assumed that 60% of currently active employees will elect to continue the voluntary additional life insurance after retirement.

Washington Parish Sheriff's Office

Notes to Financial Statements

NOTE 10: POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (CONTINUED)

Employees Covered by Benefit Terms

At July 1, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	18
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	79
	<hr/> 97 <hr/>

The Sheriff's total OPEB liability of \$6,238,377 was measured as of June 30, 2020 and was determined by an actuarial valuation as of July 1, 2018.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount rate	2.21%, annually
Healthcare cost trend rates	Flat 5.5% annually

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index over the 52 weeks immediately preceding the applicable measurement dates.

The RP-2000 Table without projection with 50%/50% unisex blend has been used.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2020.

Washington Parish Sheriff's Office
Notes to Financial Statements

NOTE 10: POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (CONTINUED)

Changes in the Total OPEB Liability

Balance at June 30, 2019	\$	4,369,591
Changes for the year:		
Service cost		286,108
Interest		157,943
Differences between expected and actual experience		507,402
Changes in assumptions		1,047,693
Benefit payments and net transfers		(130,360)
Net changes		1,868,786
Balance at June 30, 2020	\$	6,238,377

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.5%) or 1-percentage-point higher (4.5%) than the current discount rate:

	1.0% Decrease (2.5%)	Current Discount Rate (3.5%)	1.0% Increase (4.5%)
Total OPEB liability	\$ 7,488,479	\$ 6,238,377	\$ 5,263,131

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 5,245,162	\$ 6,238,377	\$ 7,522,821

Washington Parish Sheriff's Office
Notes to Financial Statements

NOTE 10: POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (CONTINUED)

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

For the year ended June 30, 2020, the Sheriff recognized OPEB expense of \$597,349. At June 30, 2020, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 836,119	\$ (98,042)
Changes in assumptions and other inputs	1,080,749	-
Total	\$ 1,916,868	\$ (98,042)

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

Years ending June 30:	
2021	\$ 153,299
2022	153,299
2023	153,299
2024	153,299
2025	153,299
Thereafter	1,052,331

NOTE 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. To handle such risks of loss, the Sheriff maintains commercial insurance coverage, automobile liability, medical payments, uninsured motorists, and surety bond coverage. The Sheriff participates in the Louisiana Sheriffs' Law Enforcement Program to provide excess liability insurance and law enforcement professional liability insurance. No claims were paid in the last three years that exceeded the policies' coverage amounts. There have been no significant reductions in the insurance coverage during the year. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Sheriff.

Washington Parish Sheriff's Office

Notes to Financial Statements

NOTE 12: LITIGATION AND CLAIMS

From time to time, the Sheriff is involved in litigation arising from normal day to day operations. In the opinion of the Sheriff's legal counsels, the resolution of these lawsuits would not create a liability to the Sheriff in excess of insurance coverage.

NOTE 13: TAXES PAID UNDER PROTEST

Taxes paid under protest, plus interest earned to date on the investment of these funds, totaled \$129,326, at June 30, 2020.

NOTE 14: JOINT VENTURE

The Sheriff, together with the City of Bogalusa Police Department, comprises the Washington Parish Drug Task Force, which was created to combat drug problems in their joint jurisdictions. The operations of the task force are funded by seizures awarded by the judicial system.

Washington Parish Sheriff's Office
Notes to Financial Statements

NOTE 15: EX-OFFICIO TAX COLLECTOR

At June 30, 2020, the Ad Valorem Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$541,348. The Tax Collector Fund had collected ad-valorem taxes and had ad-valorem taxes uncollected for the year ended June 30, 2020, by taxing body, as follows:

Taxing Body	Ad Valorem Tax Levy	Ad Valorem Tax Uncollected
Bogalusa School Board	\$ 5,616,836	\$ 40,324
Parish Government	4,906,496	36,508
Parish School Board	3,065,285	23,709
Law Enforcement	2,091,935	15,501
Hospital Service District	1,513,112	12,372
Assessor	1,024,991	7,595
Fire District No. 7	552,103	4,998
Council on Aging	534,438	3,960
Florida Parish Juvenile Ctr.	524,956	3,890
Bonner Creek Fire District No. 1	219,532	365
Varnado Fire District No. 6	238,923	4,593
Pine Fire District No. 4	163,480	821
Spring Hill Fire District No. 8	139,836	2,025
Richardson Fire District No. 2	135,324	576
Hayes Creek Fire District No. 3	91,775	686
Fire District No. 9	92,889	424
Angie Fire District No. 5	116,539	712
Forestry	20,721	34
Louisiana Tax Commission	18,241	-
Total	\$ 21,067,412	\$ 159,093

The majority of uncollected taxes consist of bankruptcy, adjudications, moveable, and immovable property.

Washington Parish Sheriff's Office
Notes to Financial Statements

NOTE 15: EX-OFFICIO TAX COLLECTOR (CONTINUED)

At June 30, 2020, the Sales Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$63,321. The total sales tax collections on behalf of other taxing authorities for the year ended June 30, 2020, was as follows:

Total Collection				
Taxing Authority	Collections	Paid in Protest	Cost	Distributed
City of Bogalusa	\$ 8,133,810	\$ 10,078	\$ 101,424	\$ 8,022,308
Parish Government	7,002,516	6,397	87,317	6,908,802
Parish School Board	5,162,557	7,742	64,374	5,090,441
Law Enforcement District	2,827,108	3,713	-	2,823,395
Bogalusa School Board	3,066,355	4,084	38,236	3,024,035
Town of Franklinton	2,626,697	8,800	32,753	2,585,144
Village of Angie	108,920	-	1,358	107,562
Village of Varnado	46,659	-	582	46,077
Total	\$ 28,974,622	\$ 40,814	\$ 326,044	\$ 28,607,764

NOTE 16: TAX ABATEMENTS

The Sheriff is subject to certain property tax abatements granted by the Louisiana State Board of Commerce and Industry (the "State Board"), a State entity governed by board members representing major economic groups and gubernatorial appointees. Abatements to which the local governments may be subject to include those issued for property taxes under the Industrial Tax Exemption Program ("ITEP").

Under the ITEP, as authorized by Article 7, Section 21 (F) of the Louisiana Constitution and Executive Order Number JBE 2016-73, companies that qualify as manufacturers can apply to the State Board for a property tax exemption on all new property, as defined, used in the manufacturing process. Under the ITEP, companies are required to promise to expand or build manufacturing facilities in Louisiana, with a minimum investment of \$5 million. The exemptions are granted for a 5 year term and are renewable for an additional 5 year term upon approval by the State Board. In the case of the local government, these state-granted abatements have resulted in reductions of property taxes, which the tax assessor administers as a temporary reduction in the assessed value of the property involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100 percent. The local government may recapture abated taxes if a company fails to expand facilities or otherwise fails to fulfill its commitments under the agreement.

As of June 30, 2020, six local industrial companies are currently under the Industrial Tax Exemption Program. The typical term of these agreements are for ten years and provided property tax abatement during the fiscal year of 2020 in the amount of \$293,468.

Washington Parish Sheriff's Office

Notes to Financial Statements

NOTE 17: PRIOR PERIOD ADJUSTMENT

During the year ended June 30, 2020, the Sheriff identified a correction of an error related to a prior year understatement of capital assets.

The correction of an error had the following impact on the governmental activities ending net position at June 30, 2019:

	Governmental Activities
Net position - June 30, 2019	\$ (3,901,825)
Prior period adjustment:	
Capital assets – correction of an error	80,704
Total prior period adjustment	80,704
Net position - June 30, 2019, as restated	\$ (3,821,121)

NOTE 18: SUBSEQUENT EVENTS

Subsequent events have been evaluated through March 5, 2021, the date the financial statements were available to be issued, and no material subsequent events were noted for disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

Washington Parish Sheriff's Office
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget to Actual
General Fund

For the year ended June 30,

2020

	Original Budget	Revised Budget	Actual	Variance from Revised Budget
REVENUES:				
Ad valorem tax	\$ 2,166,782	\$ 2,179,500	2,170,941	\$ (8,559)
State revenue sharing	87,407	132,000	131,146	(854)
Sales tax income	2,368,873	2,967,200	3,091,045	123,845
Vehicle sales tax income	281,492	-	-	-
Commissions	550,241	527,872	294,279	(233,593)
Fines and licenses	12,887	10,500	11,489	989
Supplemental pay	303,101	228,000	210,906	(17,094)
WPG reimbursements	508,077	458,056	430,793	(27,263)
DOC reimbursements	250,440	328,452	329,664	1,212
Prisoner revenues	32,463	26,000	463,443	437,443
Fee income	252,086	262,668	102,352	(160,316)
Grant income	86,458	135,000	172,623	37,623
Miscellaneous Income	93,086	53,104	33,076	(20,028)
Total Revenues	6,993,393	7,308,352	7,441,757	133,405
Expenses				
Salaries	3,509,315	3,610,734	3,720,956	(110,222)
Related benefits	1,310,827	1,352,876	1,237,730	115,146
Professional fees	344,299	449,548	367,957	81,591
Auto expenses and supplies	493,963	376,620	558,620	(182,000)
Data services	99,827	121,248	107,087	14,161
Feeding and maintaining prisoners	384,111	527,124	515,281	11,843
Insurance - non employee	26,172	201,000	263,308	(62,308)
Lease and rental expenses	23,522	38,532	34,446	4,086
Telephone and utilities	125,255	90,060	85,943	4,117
Grant expenses	19,733	71,784	3,585	68,199
Training	18,239	30,924	19,025	11,899
Interest	5,831	10,800	9,067	1,733
Other	201,846	261,552	55,613	205,939
Capital expenditures	400,000	400,000	163,699	236,301
Total Expenditures	6,962,940	7,542,802	7,142,317	400,485
Excess (deficiency) of revenues over expenditures	30,453	(234,450)	299,440	533,890
Other financing sources				
Proceeds from insurance	-	-	3,299	(3,299)
Transfer In	-	-	7,736	(7,736)
Total other financing sources	-	-	11,035	(11,035)
NET CHANGE IN FUND BALANCES	30,453	(234,450)	310,475	522,855
FUND BALANCES—Beginning of year	1,177,177	1,177,177	1,177,177	-
FUND BALANCES—End of year	\$ 1,207,630	\$ 942,727	\$ 1,487,652	\$ 544,925

See independent auditors' report.

Washington Parish Sheriff's Office
Schedule of Changes in Total OPEB Liability and Related Ratios
Last Two Fiscal Years

Total OPEB Liability	2020	2019	2018
Service cost	\$ 286,108	\$ 187,381	\$ 86,834
Interest	157,943	130,081	126,143
Changes of benefit terms	-	-	-
Differences between expected and actual experience	507,402	417,375	(119,051)
Changes of assumptions	1,047,693	135,411	-
Benefit payments	(130,360)	(123,564)	(150,228)
Net change in total OPEB liability	1,868,786	746,684	(56,302)
Total OPEB liability - beginning	4,369,591	3,622,907	3,679,209
Total OPEB liability - ending	\$ 6,238,377	\$ 4,369,591	\$ 3,622,907
Covered-employee payroll	\$ 2,763,445	\$ 2,682,956	\$ 2,603,200
Total OPEB liability as a percentage of covered-employee payroll	225.75%	162.86%	139.17%

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

Notes to Schedule:

Benefit Changes. There were no changes of benefit terms for the year ended June 30, 2019.

Changes of Assumptions and Other Inputs. The discount rate as of June 30, 2018 was 4.0%; it changed to 3.5% as of June 30, 2019; and as of June 30, 2020 the rate changed to 2.21%. The implicit subsidy for blended rates as of June 30, 2018 was 130% and it changed to 145% as of June 30, 2019.

See independent auditors' report.

Washington Parish Sheriff's Office
Schedule of Proportionate Share of Net Pension Liability
For Sheriffs' Pension and Relief Fund

Fiscal Year*	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.42862%	\$ 2,027,471	\$ 3,121,619	64.95%	88.9%
2019	0.44178%	\$ 1,694,067	\$ 3,039,243	55.74%	90.4%
2018	0.44902%	\$ 1,944,375	\$ 3,110,070	62.52%	88.5%
2017	0.39913%	\$ 2,533,217	\$ 2,429,310	104.28%	82.1%
2016	0.39018%	\$ 1,739,234	\$ 1,519,299	114.48%	86.6%
2015	0.50720%	\$ 2,008,352	\$ 2,058,903	97.54%	87.3%

*Amounts presented were determined as of the end of the year.

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

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

Notes to Required Supplementary Information

Changes of Benefit Terms

There were no changes of benefit terms for the valuation years ended June 30, 2019.

Changes of Assumptions

For the actuarial valuation for the year ended June 30, 2015, the discount rate was reduced from 7.7% to 7.6%, the salary increase assumption was reduced from 6% to 5.5%, and the inflation assumption was reduced from 3% to 2.875%.

For the actuarial valuation for the year ended June 30, 2016, the remaining service life of employees was increased from 6 years to 7 years, and the discount rate was reduced from 7.6% to 7.5%.

For the actuarial valuation for the year ended June 30, 2017, the discount rate was reduced from 7.5% to 7.4%, the inflation was reduced from 2.875% to 2.775%, and the projected merit increase rate was increased from 2.625% to 2.725%.

For the actuarial valuation for the year ended June 30, 2018, the discount rate was reduced from 7.4% to 7.25%, the inflation was reduced from 2.775% to 2.60%, and the projected merit increase rate was increased from 2.725% to 2.90%.

For the actuarial valuation for the year ended June 30, 2019, the discount rate was reduced from 7.25% to 7.10%, the inflation was reduced from 2.60% to 2.50%, and the projected merit increase rate was increased from 2.90% to 3.00%.

See independent auditors' report.

Washington Parish Sheriff's Office
Schedule of Employer Contributions to Sheriffs' Pension and Relief Fund
Last Seven Fiscal Years

Fiscal Year*	Statutorily Required Contribution	Contributions in relation to the statutorily required contribution	Contribution Deficiency (Excess)	Agency's covered payroll	Contributions as a percentage of covered payroll
2020	\$ 379,232	\$ 379,232	\$ -	\$ 3,095,844	12.2%
2019	\$ 366,826	\$ 366,826	\$ -	\$ 3,121,619	11.8%
2018	\$ 387,682	\$ 387,682	\$ -	\$ 3,039,243	12.8%
2017	\$ 412,092	\$ 412,092	\$ -	\$ 3,110,070	13.3%
2016	\$ 326,463	\$ 326,463	\$ -	\$ 2,429,310	13.4%
2015	\$ 368,430	\$ 368,430	\$ -	\$ 1,519,299	24.2%
2014	\$ 499,284	\$ 499,284	\$ -	\$ 2,058,903	24.3%

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

See independent auditors' report.

OTHER SUPPLEMENTARY INFORMATION

STATE OF LOUISIANA, PARISH OF WASHINGTON

AFFIDAVIT

Randy Seal, Sheriff of Washington

BEFORE ME, the undersigned authority, personally came and appeared, Randy Seal, the Sheriff of Washington Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$288,289.63 is the amount of Cash on hand in the Ad Valorem Tax Collector Fund on June 30, 2020.

He further deposed and said:

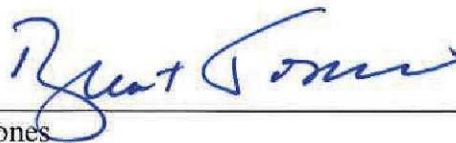
All itemized statements for the amount of taxes collected for the tax year 2019, by the taxing authority, are true and correct.

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



Randy "Country" Seal
Sheriff

SWORN to and Subscribed to before, Notary, this 16th day of February, 2021
in my office in Washington Parish, Louisiana.



Brent Jones
Notary #147068
Commission Expires 07/01/2021

Washington Parish Sheriff's Office
Schedule of Compensation, Benefits, and
Other Payments to Agency Head

For the year ended June 30,

2020

Agency Head Name: Sheriff Randy Seal

Purpose	Amount
Salary	\$ 165,656
Benefits-insurance	9,834
Benefits-retirement	20,293
Benefits-medicare	2,402
Benefits-worker's compensation	-
Benefits-unemployment	-
Cell phone	-
Uniforms	-
Per diem	-
Reimbursements-advertising	-
Travel	-
Fuel usage	1,633
Conference travel (Including Hotel Stays)	601
Continuing professional education fees	164
Housing	-
Unvouchered expenses	-
Meals	299

See independent auditors' report.

**COMBINING AND INDIVIDUAL FIDUCIARY FUND FINANCIAL
STATEMENTS AND SCHEDULE**

Washington Parish Sheriff's Office Fiduciary Funds- Descriptions of Funds

Agency Funds

All of these funds are reflected in the totals of the agency funds presented in the Statement of Fiduciary Assets and Liabilities.

Sheriff's Fund

The Sheriff's Agency Fund accounts for funds held in connection with civil suits and Sheriff's sales. It also accounts for the collections of bonds, probation fines, and costs and disbursement of these collections, in accordance with applicable law.

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 Sheriff was also selected by the Washington Parish Sales and Use Tax Centralization Commission to collect all sales and use taxes (except auto dealers) in Washington Parish beginning July 1, 1996. This fund accounts for the collection of those taxes and fees and the remittance thereof to the various taxing bodies.

Inmate Fund

The Inmate Agency Fund accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and payable upon request. Balances in the individual prisoner accounts are returned upon completion of their jail sentences.

Other Funds

The other agency funds include the Flower Fund which accounts for receipts from employees and purchases of flowers and the Garnishment Fund which accounts for collection and disbursement of garnishments.

See independent auditors' report.

Washington Parish Sheriff's Office
Fiduciary Funds
Combining Statement of Changes in Assets and Liabilities

For the year ended June 30,

2020

	Balance 6/30/2019	Additions	Deductions	Balance 6/30/2020
SHERIFF'S FUND				
ASSETS - Cash	\$ 133,084	\$ 416,001	\$ 426,539	\$ 122,546
LIABILITIES - Funds held in custody for other parties	\$ 133,084	\$ 416,001	\$ 426,539	\$ 122,546
TAX COLLECTOR FUNDS				
ASSETS - Cash	\$ 689,110	\$ 52,043,889	\$ 51,995,710	\$ 737,289
ASSETS - Due from Tax Payers	2,465,744	3,616,112	2,949,540	3,132,316
TOTAL	\$ 3,154,854	\$ 55,660,001	\$ 54,945,250	\$ 3,869,605
LIABILITIES - Funds held in custody for other parties	\$ 3,154,410	\$ 55,660,001	\$ 54,944,806	\$ 3,869,605
LIABILITIES -Due to WPSO General Fund	444	-	444	-
TOTAL	\$ 3,154,854	\$ 55,660,001	\$ 54,945,250	\$ 3,869,605
PRISON INMATE FUNDS				
ASSETS - Cash	\$ 43,837	\$ 455,586	\$ 467,082	\$ 32,341
LIABILITIES - Funds held in custody for inmates	\$ 29,842	\$ 455,586	\$ 453,087	\$ 32,341
LIABILITIES -Due to WPSO General Fund	13,995	-	13,995	-
TOTAL	\$ 43,837	\$ 455,586	\$ 467,082	\$ 32,341
OTHER FUNDS				
ASSETS - Cash	\$ 16,751	\$ 126,338	\$ 140,213	\$ 2,876
LIABILITIES - Funds held in custody for other parties	\$ 16,066	\$ 126,338	\$ 139,528	\$ 2,876
LIABILITIES -Due to WPSO General Fund	685	-	685	-
TOTAL	\$ 16,751	\$ 126,338	\$ 140,213	\$ 2,876
TOTALS-ALL AGENCY FUNDS				
ASSETS - Cash and investments	\$ 882,782	\$ 53,041,813	\$ 53,029,543	\$ 895,052
ASSETS - Due from Tax Payers	2,465,744	3,616,112	2,949,540	3,132,316
TOTAL	\$ 3,348,526	\$ 56,657,925	\$ 55,979,083	\$ 4,027,368
LIABILITIES:				
Funds held in custody for other parties	\$ 3,303,560	\$ 56,202,340	\$ 55,510,873	\$ 3,995,027
Due to WPSO General Fund	15,124	-	15,124	-
Funds held in custody for inmates	29,842	455,586	453,087	32,341
TOTAL	\$ 3,348,526	\$ 56,657,925	\$ 55,979,083	\$ 4,027,368

See independent auditors' report.

REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

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

Honorable Randy Seal, Sheriff
Washington Parish Sheriff's Office
Franklinton, 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 basic financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Washington Parish Sheriff's Office (the "Sheriff"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated March 5, 2021.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 Sheriff'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 Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Car, Riggs & Ingram, L.L.C.

Metairie, Louisiana
March 5, 2021

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Randy Seal, Sheriff
Washington Parish Sheriff's Office
Franklinton, Louisiana

Report on Compliance for the Major Federal Program

We have audited the governmental activities, the major fund, and the aggregate remaining fund information of the Washington Parish Sheriff's Office (the "Sheriff"), compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Sheriff's major federal program for the year ended June 30, 2020. The Sheriff's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on the Major Federal Program

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

Report on Internal Control Over Compliance

Management of the 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 the Sheriff's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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.

Caru, Riggs & Ingram, L.L.C.

Metairie, Louisiana

March 5, 2021

Washington Parish Sheriff's Office
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Grantor/Program Title	CFDA Number	Grant Number	Passed-Through to Subrecipients	Expenditures
Department of Justice				
Passed through the State of Louisiana Commission on Law Enforcement and Administration of Criminal Justice				
Crime Victim Assistance	16.575	2018-VA-03/02/01-5273	\$ -	\$ 16,737
Crime Victim Assistance	16.575	2017-VA-01/02/03-4328	-	47,018
Total Crime Victim Assistance			-	63,755
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-01-5275	-	6,294
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-01-4674	-	10,813
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-01-4681	-	7,500
Total Edward Byrne Memorial Justice Assistance Grant Program				24,607
Violence Against Women Formula Grants	16.588	2019-WF-01-5351	-	6,868
Violence Against Women Formula Grants	16.588	2018-WF-01-4684	-	7,227
Total Violence Against Women Formula Grants				14,095
Total Department of Justice			-	102,457
Department of Transportation				
Passed through the State of Louisiana Highway Safety Commission				
Highway Safety Cluster				
State and Community Highway Safety	20.600	2020-30-56	-	8,891
National Priority Safety Programs	20.616	2020-30-56	-	10,808
National Priority Safety Programs	20.616	2019-30-56	-	9,741
Total National Priority Safety Programs				20,549
Total Highway Safety Cluster				29,440
Total Department of Transportation			-	29,440
Department of the Treasury				
Passed through the State of Louisiana Division of Administration				
COVID-19 - Coronavirus Relief Fund	21.019	COVID-19	-	1,009,823
Total Department of the Treasury			-	1,009,823
Total Expenditures of Federal Awards			\$ -	\$ 1,141,720

See accompanying Notes to Schedule of Expenditures of Federal Awards.

Washington Parish Sheriff's Office
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

NOTE 1: BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the Sheriff's financial statements for the year ended June 30, 2020.

NOTE 2: PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the Sheriff's portion, are more than shown. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 3: LOANS

The Sheriff did not expend federal awards related to loans or loan guarantees during the year ended June 30, 2020.

NOTE 4: FEDERALLY FUNDED INSURANCE

The Sheriff has no federally funded insurance.

NOTE 5: NONCASH ASSISTANCE

The Sheriff did not receive any federal noncash assistance for the year ended June 30, 2020.

NOTE 6: INDIRECT COST RATE

The Sheriff did not elect to use the 10 percent (10%) de minimis indirect cost rate.

Washington Parish Sheriff's Office
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

- | | |
|--|------------|
| 1. Type of auditors' report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| c. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | | | | | |
|---|-------------------------------------|----------|------------------------------------|--------|--|
| 1. Type of auditors' report issued on compliance for major programs | Unmodified | | | | |
| 2. Internal control over major programs: | | | | | |
| a. Material weaknesses identified? | No | | | | |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted | | | | |
| 3. Any audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No | | | | |
| 4. Identification of the major programs: | | | | | |
| <table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: left; border-bottom: 1px solid black;">Name of Federal Awards (or Cluster)</td> <td style="text-align: left; border-bottom: 1px solid black;">CFDA No.</td> </tr> <tr> <td style="text-align: left;">COVID-19 - Coronavirus Relief Fund</td> <td style="text-align: left;">21.019</td> </tr> </table> | Name of Federal Awards (or Cluster) | CFDA No. | COVID-19 - Coronavirus Relief Fund | 21.019 | |
| Name of Federal Awards (or Cluster) | CFDA No. | | | | |
| COVID-19 - Coronavirus Relief Fund | 21.019 | | | | |
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 | | | | |
| 6. Auditee qualified as a low-risk auditee? | No | | | | |

**Washington Parish Sheriff's Office
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020**

B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS

There were no findings related to the financial statements for the year ended June 30, 2020.

C. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS

There were no findings related to compliance and other matters for the year ended June 30, 2020.

D. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM

There were no findings or questioned costs related to the major federal award program for the year ended June 30, 2020.

Washington Parish Sheriff's Office
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2020

2019-001 Material Weakness – Inmate Fund Accounting and Record Keeping (Originated in 2019)

Condition: The Sheriff's Office was not properly accounting for Inmate Fund and General Fund activity as revenues earned through jail sources and deposited into the Inmate Fund, such as the commissary and telephone revenues, were not recorded in the General Fund, with the money being spent directly from the Inmate Fund, circumventing the Sheriff's normal purchasing policies and procedures. These transactions went unrecorded in the Sheriff's financial statements, requiring material adjustments to revenues and expenses in the General Fund, including a prior period adjustment to the liability and due to/from accounts for related prior year activity. Adequate records for these expenses were not maintained and some purchases lacked proper supporting documentation.

Status: Resolved

2019-002 Non-compliance with Public Bid Law (Originated in 2019)

Condition: During our testing of compliance, we noted that the Sheriff did not obtain three quotes for a purchase of supplies in excess of \$10,000, as required by Louisiana Public Bid Law.

Status: Resolved

2019-003 Material Weakness - Preparation of Financial Statements (Originated in 2016)

Condition: The Sheriff does not have adequate policies, procedures, and related internal controls to prepare accurate and complete financial statements. During our audit, we noted that the Sheriff's external accounting firm performed incomplete reconciliations of accounts receivable and payables, and these reconciliations were not reviewed by Sheriff personnel. We also noted that revenues and expenditures were not classified in the correct account or period. Both of these issues necessitated material adjustments to the Sheriff's financial statements, including a prior period adjustment related to the sales tax receivable and revenue.

Status: Resolved

Washington Parish Sheriff's Office
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2020

2019-004 Compliance – Timely Submission to the Louisiana Legislative Auditor (Originated in 2019)

Condition: Governmental agencies must follow Louisiana Revised Statutes.

Status: Resolved