

EAST FELICIANA PARISH SHERIFF

Clinton, Louisiana

Financial Report

Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

The Honorable Jeffery E. Travis
East Feliciana Parish Sheriff
Clinton, Louisiana

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 business-type activities, each major fund, and the aggregate remaining fund information of the East Feliciana Parish Sheriff as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 17 to the financial statements, the East Feliciana Parish Sheriff adopted new accounting guidance, *GASB Statement No. 84, Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, schedule of changes in total OPEB liability and related ratios, schedule of employer's share of net pension liability, and the schedule of employer contributions on pages 44 through 49 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. The prior year comparative information included in the required supplementary information has been derived from the Sheriff's 2020 financial statements, which were subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, were fairly presented in all material respects in relation to the basic financial statements taken as a whole.

The Sheriff has omitted 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 opinion on the basic financial statements is not affected by this missing 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 general fund expenditure budgetary comparison schedule, custodial funds combining statements, and tax collector fund affidavit included in other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The custodial funds combining statements and the justice system funding 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the agency funds combining statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The prior year comparative information included on the agency funds combining statements included in other supplementary information has been derived from the Sheriff's 2020 financial statements. The information was subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and, in our opinion, was fairly presented, in all material respects, in relation to the basic financial statements from which they have been derived.

The general fund expenditure budgetary comparison schedule and the tax collector fund affidavit have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 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 the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Oberlin, Louisiana
December 15, 2021

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Net Position
June 30, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and interest-bearing deposits	\$ 2,505,443	\$ 111,791	\$ 2,617,234
Receivables	-	33,242	33,242
Due from other governmental units	155,684	-	155,684
Inventory	3,542	15,219	18,761
Prepaid items	12,420	-	12,420
Capital assets, net	441,395	-	441,395
Total assets	3,118,484	160,252	3,278,736
DEFERRED OUTFLOWS OF RESOURCES			
Pension plan	1,085,117	-	1,085,117
OPEB	198,904	-	198,904
Total deferred outflows of resources	1,284,021	-	1,284,021
LIABILITIES			
Accounts and other accrued payables	130,770	1,308	132,078
Long-term liabilities:			
Due within one year	35,000	-	35,000
Due after one year	210,000	-	210,000
Other post employment benefits payable	5,802,963	-	5,802,963
Net pension liability	1,701,469	-	1,701,469
Total liabilities	7,880,202	1,308	7,881,510
DEFERRED INFLOWS OF RESOURCES			
Pension plan	250,025	-	250,025
NET POSITION			
Net investment in capital assets	441,395	-	441,395
Unrestricted	(4,169,117)	158,944	(4,010,173)
Total net position	\$(3,727,722)	\$ 158,944	\$(3,568,778)

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Activities
Year Ended June 30, 2021

Activities	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position		
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
Public safety:							
Law enforcement	\$5,277,871	\$2,834,744	\$ 1,358,938	\$ 312,000	\$ (772,189)	\$ -	\$ (772,189)
Business-type activities:							
Commissary	215,576	365,627	-	-	-	150,051	150,051
Total	<u>\$5,493,447</u>	<u>\$3,200,371</u>	<u>\$ 1,358,938</u>	<u>\$ 312,000</u>	<u>(772,189)</u>	<u>150,051</u>	<u>(622,138)</u>
General revenues:							
Taxes -							
Property taxes, levied for general purposes					1,071,037	-	1,071,037
State revenue sharing					47,545	-	47,545
Nonemployer pension contribution					109,953	-	109,953
Miscellaneous					-	-	-
Interest and investment earnings					338	13	351
Transfers					130,308	(130,308)	-
Total general revenues					<u>1,359,181</u>	<u>(130,295)</u>	<u>1,228,886</u>
Change in net position					586,992	19,756	606,748
Net position - beginning					<u>(4,314,714)</u>	<u>139,188</u>	<u>(4,175,526)</u>
Net position - ending					<u>\$ (3,727,722)</u>	<u>\$ 158,944</u>	<u>\$ (3,568,778)</u>

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Enterprise Fund

Commissary Fund

To account for the provision of a commissary to the parish inmates housed by the Sheriff. All activities necessary to provide such services are accounted for in this fund.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Balance Sheet - Governmental Fund
June 30, 2021

	<u>General Fund</u>
ASSETS	
Cash and interest-bearing deposits	\$2,505,443
Due from other governmental units	155,684
Inventory	3,542
Prepaid items	<u>12,420</u>
Total assets	<u>\$2,677,089</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 97,572
Other accrued liabilities	<u>33,198</u>
Total liabilities	<u>130,770</u>
Deferred inflows of resources:	
Unavailable revenue	<u>9,621</u>
Fund balance:	
Nonspendable	15,962
Assigned	245,000
Unassigned	<u>2,275,736</u>
Total fund balance	<u>2,536,698</u>
Total liabilities and fund balance	<u>\$2,677,089</u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2021

Total fund balance for the governmental fund at June 30, 2021		\$ 2,536,698
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:		
Buildings, net of \$95,867 accumulated depreciation	\$ 49,589	
Furniture, fixtures, and equipment, net of \$367,485 accumulated depreciation	141,912	
Vehicles, net of \$438,418 accumulated depreciation	<u>249,894</u>	441,395
Deferred outflows of resources are not available resources, and therefore, are not reported in the funds:		
Pension plan		1,085,117
OPEB		198,904
Some of the Sheriff's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources at the fund level.		
Unavailable revenue - delinquent ad valorem taxes		9,621
Some liabilities are not due and payable from current financial resources and are, therefore not reported in the fund. These liabilities consist of the following:		
Judgment payable	(245,000)	
Other post employment benefits payable	(5,802,963)	
Net pension liability	<u>(1,701,469)</u>	(7,749,432)
The deferred inflows of resources to the retirement system are not payable from current expendable resources and, therefore are not reported in the fund.		
		<u>(250,025)</u>
Total net position of governmental activities at June 30, 2021		<u>\$ (3,727,722)</u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund
Year Ended June 30, 2021

	General Fund
Revenues:	
Ad valorem taxes	\$1,071,788
Intergovernmental revenues -	
Grants	1,285,403
State revenue sharing	47,545
State supplemental pay	73,535
Local government	92,272
Fees, charges, and commissions for services -	
Civil and criminal	103,874
Feeding and keeping prisoners	2,465,979
Other	172,463
Donations	312,000
Interest income	338
Miscellaneous	156
Total revenues	5,625,353
Expenditures:	
Current -	
Public safety:	
Personal services and related benefits	2,514,647
Operating services	760,935
Operations and maintenance	1,064,026
Travel and other charges	33,231
Capital outlay	347,917
Total expenditures	4,720,756
Excess of revenues over expenditures	904,597
Other financing sources (uses)	
Transfers in	130,308
Net change in fund balance	1,034,905
Fund balance, beginning	1,501,793
Fund balance, ending	\$2,536,698

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
Year Ended June 30, 2021

Total net change in fund balance for the year ended June 30, 2021 per the statement of revenues, expenditures and changes in fund balance		\$1,034,905
The change in net position reported for governmental activities in the statement of activities is different because:		
<p>Governmental funds report capital outlay 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.</p>		
Capital outlay which is considered an expenditure on statement of revenues, expenditures and changes in fund balance	\$ 301,099	
Depreciation expense for the year ended June 30, 2021	<u>(87,100)</u>	213,999
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities over multiple periods.</p>		
Repayment of long-term debt		35,000
<p>Some of the Sheriff's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures, and therefore, are reported as deferred inflows of resources at the fund level.</p>		
Net change in unavailable revenue - delinquent ad valorem taxes		(751)
<p>Some long-term liabilities are not recognized at the fund level because they do not represent a claim on current financial resources. Expenses at the government-wide level are recognized when these liabilities are incurred, while expenditures are recognized at the fund level when cash payments are made. The amounts below represent the difference between the expenses incurred at the government-wide level and the current financial resources expended at the fund level.</p>		
Other post employment benefits payable	(601,181)	
Net pension liability	<u>(94,980)</u>	<u>(696,161)</u>
Total change in net position at June 30, 2021 per the statement of activities		<u>\$ 586,992</u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Net Position
Proprietary Fund
June 30, 2021

ASSETS

Current assets:

Cash and interest-bearing deposits	\$ 111,791
Receivables	33,242
Inventory	<u>15,219</u>
Total assets	160,252

LIABILITIES

Current liabilities:

Accounts and other payables	<u>1,308</u>
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NET POSITION

Unrestricted	<u>158,944</u>
Total net position	<u>\$ 158,944</u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
Year Ended June 30, 2021

Operating revenues:	
Sales	\$ 365,627
Cost of goods sold	<u>215,576</u>
Operating income	150,051
Nonoperating revenues:	
Interest income	<u>13</u>
Income before transfers	150,064
Transfers out	<u>(130,308)</u>
Change in net position	19,756
Net position, beginning	<u>139,188</u>
Net position, ending	<u><u>\$ 158,944</u></u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Cash Flows
Proprietary Fund Type - Enterprise
Year Ended June 30, 2021

Cash flows from operating activities:	
Receipts from customers	\$ 361,557
Payments to suppliers	<u>(216,268)</u>
Net cash provided by operating activities	145,289
Cash flows from noncapital financing activities:	
Transfers to other funds	<u>(130,308)</u>
Cash flows from investing activities:	
Interest earned	<u>13</u>
Net increase in cash and cash equivalents	14,994
Cash and cash equivalents, beginning of period	<u>96,797</u>
Cash and cash equivalents, end of period	<u>\$ 111,791</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 150,051
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in current assets and liabilities -	
Increase in receivables	(4,070)
Decrease in accounts and other payables	<u>(692)</u>
Net cash provided by operating activities	<u>\$ 145,289</u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 27,784
Interest-bearing deposits	656,684
Receivables	<u>55,599</u>
Total assets	<u>740,067</u>
LIABILITIES	
Accounts payable	<u>280,648</u>
DEFERRED INFLOWS OF RESOURCES	
Delinquent taxes	<u>40,707</u>
NET POSITION	
Restricted for individuals, organizations, other governments	<u>\$418,712</u>

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2021

	Custodial Funds
Additions:	
Sheriff's sales, suits, and seizures	\$ 42,006
Garnishments	162,168
Bonds	19,500
Bonds, fines, forfeitures and costs	342,121
Inmate deposits	261,084
Taxes, fees, etc., paid to tax collector	9,222,002
Prisoner work release fees	575,411
Other	51,331
Total additions	10,675,623
Deductions:	
Taxes, fees, etc., distributed to taxing bodies and others	9,130,693
Deposits settled to -	
Clerk of Court	61,556
Police Jury	105,311
District Attorney	53,175
Indigent defender board	79,906
Litigants, attorneys, others, etc.	248,517
Refunds	10,250
Inmate withdrawals	748,300
Total deductions	10,437,708
Net change in fiduciary net position	237,915
Net position - beginning, as restated	180,797
Net position - ending	\$ 418,712

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements

INTRODUCTION

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

As the chief law enforcement officer of the parish, the Sheriff is responsible for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, 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, sportsmen's licenses, and fines, costs, and bond forfeitures imposed by the district court.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

The accounting and reporting policies of the East Feliciana Parish Sheriff conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, *Audits of State and Local Governmental Units*.

(1) Summary of Significant Accounting Policies

The accompanying basic financial statements of the East Feliciana Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Reporting Entity

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

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

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The government-wide financial statements provide operational accountability information for the Sheriff as an economic unit. The government-wide financial statements report the Sheriff's ability to maintain service levels and continue to meet its obligations as they come due. The statements include all governmental activities and all business-type activities of the primary government. Fiduciary funds are omitted from the government-wide financial statements.

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

Fund Financial Statements (FFS)

The accounts of the Sheriff are organized and operated on the basis of funds, each of which is considered to be an independent fiscal and accounting entity. The operations of each fund are accounted for within separate sets of self-balancing accounts, which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/net position, revenues, and expenditures/expenses, and transfers. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund financial statements report detailed information about the Sheriff. The various funds of the Sheriff are classified into three categories: governmental, proprietary, and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column.

Major funds are determined as funds whose revenues, expenditures/expenses, assets and deferred outflows of resources, or liabilities and deferred inflows of resources are at least ten percent of the totals for all governmental and enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds for the same item or funds designated as major at the discretion of the Sheriff. Funds not classified as a major fund are aggregated and presented in a single column in the fund financial statements. The Sheriff uses the following funds, grouped by fund type.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Governmental Fund -

Governmental funds are those through which most governmental functions of the Sheriff are financed. The acquisition, use, and balance of the Sheriff's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

General Fund -

The General Fund is the primary operating fund of the Sheriff and is used to account for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Sheriff policy.

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances for all major governmental funds and nonmajor funds aggregated. A reconciliation is presented to summarize the differences in fund balances of the governmental fund financial statements and the net position of the governmental activities in the government-wide financial statements.

Proprietary Fund -

Proprietary funds are used to account for the Sheriff's ongoing operations and activities which are similar to those often found in the private sector where the intent is that costs of providing goods and services be recovered through user charges. The proprietary fund maintained by the Sheriff is an enterprise fund.

Enterprise Fund -

Enterprise funds are proprietary funds that are used to report activities for which a fee is charged to external users. These funds account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the government body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the government body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Sheriff's major enterprise fund is the Commissary Fund.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Fiduciary Funds -

Custodial funds account for assets held by the Sheriff for various local governments and inmates and others. Fiduciary fund statements are prepared using the economic resources measurement focus and full accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

The measurement focus determines the accounting and financial reporting treatment applied to a fund. The governmental and business-type activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The fund financial statements use either the current financial resources measurement focus or the economic resources measurement focus as appropriate. Governmental funds use the current financial resources measurement focus. The measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income. The measurement focus of the proprietary fund type, the flow of economic resources, is based upon determination of net income, net position, and cash flows.

The accrual basis of accounting is used throughout the government-wide statements; conversely, the financial statements of the governmental funds have been prepared in accordance with the modified accrual basis of accounting, whereby revenues are recognized when considered both measurable and available to finance expenditures of the current period. For this purpose, the Sheriff considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. An exception to this is grants collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. The Sheriff considers reimbursement amounts received within one year as available. The Sheriff accrues intergovernmental revenue, ad valorem tax revenue, charges for services, and investment income based upon this concept. Expenditures generally are recognized when the related fund liabilities are incurred and become payable in the current period. Proceeds of debt are reported as other financing sources, and principal and interest on long-term debt, as well as expenditure related to compensated absences and claims and judgments, are recorded as expenditure when paid.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Interest on invested funds is recognized when earned. Intergovernmental revenues that are reimbursement for specific purposes or projects are recognized in the period in which the expenditures are recorded. All other revenue items are considered to be measurable and available only when the cash is received by the Sheriff. Transfers between the governmental and proprietary funds are recorded when the related liability is incurred. These transfers do not represent revenues (expenditure) to the Sheriff and are, therefore, reported as other financing sources (uses) in the governmental fund financial statements.

The financial statements of the enterprise fund have been prepared in accordance with the accrual basis of accounting. Accordingly, revenues are recorded when earned, and expenses and related liabilities are recorded when incurred.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Equity

Cash and interest-bearing deposits

Cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Sheriff. They are stated at cost, which approximates market.

For the purpose of the propriety fund statement of cash flows, "cash and cash equivalents" includes all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of three months or less when purchased.

Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and is recorded as expense when consumed. Inventory of the Sheriff's Enterprise Fund consists of items purchased for resale to prisoners. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2021 are recorded as prepaid items.

Capital Assets

Capital assets, which include buildings, furniture, fixtures and equipment, and vehicles, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available. Donated assets are recorded as capital assets at acquisition value at the date of donation. The Sheriff maintains a threshold level of \$1,500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

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	10-40 years
Furniture, fixtures and equipment	5-7 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.

Compensated Absences

Employees of the Sheriff's office earn eight hours per month of sick leave and eight hours per month of vacation after one year of service. Employees with over 20 years of service earn 12 hours per month. An employee may not accrue vacation leave from one year to the next. Sick leave may be accumulated up to 1,000 hours; however, if an employee resigns, retires, or is terminated, the accumulated sick leave is forfeited. At June 30, 2021, the Sheriff has no leave benefits that are required to be reported in accordance with generally accepted accounting principles.

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 represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Sheriff has two items that qualify for reporting in this category, the deferred outflow of resources attributable to its pension plan and the deferred outflow of resources attributable to its total OPEB liability.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Sheriff has one item that qualifies for reporting in this category, the deferred inflow of resources attributable to its pension plan.

The Sheriff also reported deferred inflows of resources related to unavailable delinquent ad valorem tax revenue totaling \$9,621 in the General Fund at June 30, 2021.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Postemployment benefits other than pensions (OPEB)

The total OPEB liability, deferred outflows of resources, and deferred inflows of resources related to OPEB and OPEB expense (see Note 8), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. In the governmental fund financial statements contributions are recognized as expenditures when due.

Pension Plan

The net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension, and pension expense (see Note 9), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Member's earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. 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 have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Non-employer contributions are recognized as revenue in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when made.

Equity Classifications

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

- a. Net investment in capital assets consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by external groups, such as creditors, grantors, and contributors, laws or regulations of other governments; or law through constitutional provisions or enabling legislation. It is the Sheriff's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

- c. Unrestricted net position consists of all other assets, deferred outflows of resources, liabilities and deferred inflows of resources that do not meet the definition of “restricted” or “net investment in capital assets.”

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily upon the extent to which the Sheriff is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The categories and their purposes are:

- a. Nonspendable includes fund balance amounts that cannot be spent either because they are not in spendable form or because of legal or contractual constraints requiring they remain intact. The Sheriff’s nonspendable fund balance includes inventories and prepaid items.
- b. Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, grantors, contributors or amounts constrained due to constitutional provisions or enabling legislation or the laws or regulations of other governments.
- c. Committed includes fund balance amounts that can be used only for specific purposes determined by a formal action of the Sheriff. The Sheriff is the highest level of decision-making authority for the Sheriff’s office. Commitments may be established, modified, or rescinded only through resolutions approved by the Sheriff.
- d. Assigned includes fund balance amounts that are constrained by the Sheriff’s intent to be used for specific purposes, that are neither restricted nor committed. The assignment of fund balance is authorized by a directive approved by the Sheriff.
- e. Unassigned includes fund balance amounts which have not been classified within the above-mentioned categories.

It is the Sheriff’s policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Sheriff uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

Proprietary fund equity is classified as the same as in the government-wide statements.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

E. Revenues and Expenditures

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. The taxes are generally collected in December, January, and February of the fiscal year. Intergovernmental revenues and fees, charges, and commissions for services are recorded when the Sheriff is entitled to the funds. Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Operating Revenues and Expenses

In the proprietary fund, operating revenues are those revenues produced as a result of providing services and producing and delivering goods and/or services. Nonoperating revenues are funds primarily provided by investing activities, such as financial institution interest income, gains on disposal of assets, and insurance recovers on property loss. Operating expenses are those expenses are not directly related to the production of revenue and include items such as interest expense and losses on disposal of assets.

Expenditures/Expenses

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

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities. In the fund financial statements, expenditures are classified by character in the governmental fund and as operating or nonoperating in the proprietary fund. In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

F. Bad Debts

Uncollectible amounts due for accounts receivable are recognized as bad debts at the time information becomes available, which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible receivables was made due to immateriality at June 30, 2021.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

G. Use of Estimates

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

(2) Cash and Cash Equivalents

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. At June 30, 2021, the Sheriff had cash and interest-bearing deposits (book balances) totaling \$3,301,702 as follows:

	Government-wide Statement of Net Position		Fiduciary Funds	Total
	Governmental Activities	Business-Type Activities	Statement of Net Position	
Noninterest-bearing deposits	\$ 937,000	\$ -	\$ 27,784	\$ 964,784
Interest-bearing deposits	<u>1,568,443</u>	<u>111,791</u>	<u>656,684</u>	<u>2,336,918</u>
Total	<u>\$2,505,443</u>	<u>\$ 111,791</u>	<u>\$684,468</u>	<u>\$3,301,702</u>

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 the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates market. The Sheriff does not have a policy for custodial credit risk; however, 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 pledging financial institution. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the financial institution. These securities are held in the name of the pledging financial institution in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2021, are secured as follows:

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Bank balances	<u>\$ 3,431,566</u>
Federal deposit insurance	1,046,151
Pledged securities	<u>2,385,415</u>
 Total	 <u>\$ 3,431,566</u>

Pledged securities in the amount of \$2,385,415 were exposed to custodial credit risk. These securities include uninsured or unregistered investments for which the securities are held by the bank, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

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

Ad valorem taxes are budgeted and recorded in the year for which levied and billed. For the year ended June 30, 2021, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 5.25 mills on property with net assessed valuations totaling \$196,594,019.

Total law enforcement taxes levied during fiscal year 2021 were \$1,032,120. Taxes receivable were \$24,853 at June 30, 2021 and are reported as a component of Due from other Governments in the General Fund in these financial statements.

(4) Ex-officio Tax Collector

The amount of cash on hand in the tax collector account at June 30, 2021 was \$324,863. The unsettled balances of the Tax Collector Fund at June 30, 2021 consisted of the following:

Parish licenses	\$ 12,498
State revenue sharing	130,680
Taxes, notices, etc.	<u>181,685</u>
 Total	 <u>\$ 324,863</u>

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Parish Wide Taxes	\$ 538,135
Police Jury (Constitution)	652,243
Parish Wide School (Maintenance)	3,316,393
Health Unit	591,158
Library	492,631
Law Enforcement	1,034,527
Assessment District	1,259,166
Fire District	1,231,579
Forrest Acreage	12,752
911 Emergency	197,053
Fire Protection Fees	365,784
Louisiana Tax Commission	49,177
Total	<u>\$ 9,740,598</u>

The amount of all taxes assessed and uncollected, by taxing authority is as follows:

	Decreases to tax roll	Adjudication of taxes	Other	Total
Parish Wide Taxes	\$ 1,781	\$ 99	\$ 3,080	\$ 4,960
Police Jury (Constitution)	2,168	130	3,718	6,016
Parish Wide School (Maintenance)	11,024	661	18,905	30,590
Health Unit	1,965	118	3,371	5,454
Library	1,637	98	2,808	4,543
Law Enforcement	3,439	206	5,897	9,542
Assessment District	4,186	251	7,178	11,615
Fire District	4,094	245	7,020	11,359
Forrest Acreage	11	-	48	59
911 Emergency	655	40	1,123	1,818
Fire Protection	638	2,096	7,468	10,202
Louisiana Tax Commission	-	-	8	8
Total	<u>\$ 31,598</u>	<u>\$ 3,944</u>	<u>\$ 60,624</u>	<u>\$ 96,166</u>

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

(5) Due From Other Governmental Units

Amounts due from other governmental units totaling \$155,684 at June 30, 2021 consisted of the following:

State of Louisiana:		
Maintenance of prisoners		\$ 92,133
Ad valorem taxes		24,853
Other		<u>38,698</u>
Total		<u>\$ 155,684</u>

(6) Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental activities:				
Buildings	\$ 129,361	\$ 16,095	\$ -	\$ 145,456
Furniture, fixtures, and equipment	407,395	102,002	-	509,397
Vehicles	<u>505,310</u>	<u>183,002</u>	<u>-</u>	<u>688,312</u>
Total	<u>1,042,066</u>	<u>301,099</u>	<u>-</u>	<u>1,343,165</u>
Less: accumulated depreciation				
Buildings	92,261	3,606	-	95,867
Furniture, fixtures, and equipment	325,739	19,996	-	345,735
Vehicles	<u>396,670</u>	<u>63,498</u>	<u>-</u>	<u>460,168</u>
Total	<u>814,670</u>	<u>87,100</u>	<u>-</u>	<u>901,770</u>
Net capital assets	<u>\$ 227,396</u>	<u>\$213,999</u>	<u>\$ -</u>	<u>\$ 441,395</u>

Depreciation expense in the amount of \$87,100 was charged to public safety.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

(7) Changes in Long-Term Liabilities

The following is a summary of long-term liability transactions of the Sheriff for the year ended June 30, 2021:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Amount due in one year</u>
Governmental activities -					
Other liabilities:					
Judgment payable	\$ 280,000	\$ -	\$ 35,000	\$ 245,000	\$ 35,000

Judgment Payable:

A settlement was imposed on the Sheriff totaling \$490,156 during fiscal year ended June 30, 2016, as the result of a lawsuit. The Sheriff paid \$55,000 in 2016, \$50,156 in 2017, \$35,000 in each subsequent year and will be required to pay \$35,000 each year over the next seven (7) years after June 30, 2021.

(8) Post-Retirement Health Care and Life Insurance Benefits

General Information about the OPEB Plan

Plan Description: The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. These benefits are provided through the Louisiana Sheriff's Association. The plan is a multiple employer defined benefit health care plan administered by the Louisiana Sheriff's Insurance Advisory Committee. The plan provisions and contribution rates are contained in the official plan documents. The plan does not issue a publicly available financial report.

Benefits Provided: The plan provides healthcare, dental, vision and life insurance benefits for retirees and their dependents. The monthly premiums of these benefits for retirees and similar benefits for active employees are paid by the Sheriff. The Sheriff recognizes the cost of providing these benefits (the Sheriff's portion of premiums) as an expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you go basis.

Generally, employees who retire after age 55 with 15 years of service, or 30 years of service without regard to age, are eligible for benefits. Coverage is also provided to spouses of retirees who are currently receiving benefits. If the retiree pre-deceases the spouse, coverage for the surviving spouse continues.

Retirees are not required to contribute for individual coverage. The Sheriff pays 100% of the individual contribution for medical, dental, and vision coverage and for the first \$20,000 of life insurance coverage. The retiree pays 100% of the contribution for any elected dependent coverage and the cost of life insurance in excess of \$20,000 of coverage.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Employees covered by benefit terms: Plan membership was as follows:

Active employees	52
Inactive employees entitled to but not yet receiving benefit payments	-
Inactive employees currently receiving benefit payments	<u>11</u>
Total	<u>63</u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$5,802,963 was measured as of June 30, 2021 and was determined by an actuarial valuation as of June 30, 2020.

Actuarial Assumptions and other inputs: The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%	
Salary increases, including inflation	3.50%	
Discount rate, including inflation	2.21%	
Healthcare cost trend rates	Level 4.5% for medical and level 2.5% for dental/vision	

Since there are no plan assets held in trust the Bond Buyer GO Bond 20 Index was used for determining the discount rate of 2.21% which is a decrease of 1.67% from the prior measurement date.

The PHY-2014 Total Table with Projection MP-2019 was used.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of ongoing evaluation of the assumptions from July 1, 2019 to June 30, 2020.

Changes in the Total OPEB Liability

The following presents changes in the total OPEB liability.

Balance as of June 30, 2020	\$ 5,231,965
Changes for the year:	
Service cost	546,729
Interest cost	126,579
Changes in assumptions	-
Benefit payments	<u>(102,310)</u>
Net change in total OPEB liability	<u>570,998</u>
Balance as of June 30, 2021	<u>\$ 5,802,963</u>

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

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

	1% Decrease 1.21%	Current Discount Rate 2.21%	1% Increase 3.21%
Net OPEB Liability	\$ 7,077,250	\$ 5,802,963	\$ 4,826,812

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 one percentage point lower (3.50%) or one percentage point higher (5.50%) than the current healthcare cost trend rates:

	1% Decrease 3.50%	Current Trend Rate 4.50%	1% Increase 5.50%
Net OPEB Liability	\$ 4,748,243	\$ 5,802,963	\$ 7,248,431

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

For the year ended June 30, 2021, the Sheriff recognized OPEB expense of \$601,181. At June 30, 2021, the Sheriff reported deferred outflows of resources related to OPEB for the changes in assumptions or other inputs in the amount of \$198,904. Amounts reported as deferred outflows or resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	Net Amount Recognized in OPEB Expense
2022	\$ 30,183
2023	30,183
2024	30,183
2025	30,183
2026	30,183
Thereafter	47,989
	<u>\$ 198,904</u>

Actuarial value of plan assets: There are no plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Codification Section P50.

As of June 30, 2021, the Sheriff did not have any amounts owed to the OPEB plan.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

(9) Pension Plan

Employees of the Sheriff are provided with retirement benefits through a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office. The Fund issues a stand-alone audit report that can be obtained on the Legislative Auditor's website, www.lla.la.gov.

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

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

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

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

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

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

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

Back Deferred Retirement Option Plan (Back-DROP): In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement the member's maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

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

Contributions: According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2020, the actual employer contribution rate was 12.25% with an additional -0% allocated from the Funding Deposit Account. The Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from nonemployer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue in the amount of \$109,953 and excluded from pension expense for the year ended June 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2021, the Sheriff reported a liability of \$1,701,469 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Sheriff's proportion was 0.245836%, which was an decrease of 0.013621% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Sheriff recognized pension expense of \$416,583 less employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of \$8,821.

Contributions – Proportionate Share: Differences between contributions remitted to the Fund and the employer's proportionate share are recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the Fund and contributions reported by the participating employer.

Actuarial Assumptions: The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

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 unripening 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 procedures indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021 are as follows:

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	6 years
Investment Rate of Return	7.00% per annum, net of investment expense
Discount Rate	7.00%
Projected Salary Increases	5.00% (2.50% Inflation, 2.50% Merit)
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, annuitants, and beneficiaries, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.
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.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Discount Rate: The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the 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 period of projected benefit payments to determine the total pension liability.

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

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target allocation as of June 30, 2019 were as follows:

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

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the Employer's proportionate share of the Net Pension Liability using the discount rate of 7.00%, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease 6.00%	Current Discount Rate 7.00%	1.0% Increase 8.00%
Employer's proportionate share of the net pension liability	\$3,090,458	\$1,701,469	\$ 543,119

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between expected and actual experiences	\$ -	\$ 198,867
Changes of assumptions	418,204	-
Net difference between projected and actual earnings on pension plan investments	409,363	-
Change in proportion and differences between Employer contributions and proportionate share of contributions	36,799	51,158
Employer contributions subsequent to the measurement date	220,751	-
Total	\$ 1,085,117	\$ 250,025

Deferred outflows of resources of \$220,751 related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	Net Amount Recognized in Pension Expense
2021	\$ 89,517
2022	177,491
2023	194,532
2024	140,388
2025	12,413
	\$ 614,341

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

(10) Risk Management

The Sheriff is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the Sheriff maintains commercial insurance policies covering automobile liability, medical payments, uninsured motorist, and collision, and surety bond coverage. In addition to the above policies, the Sheriff maintains a public official's liability policy and a law enforcement policy. No claims were paid, which exceeded the policies' coverage amount, on any of the policies during the past three years.

(11) Litigation and Claims

At June 30, 2021, the Sheriff is subject to various lawsuits and claims, many of which arise in the normal course of business. Although their outcome is not presently determinable, it is the opinion of legal counsel that resolution of these matter will not have a material adverse effect on the financial condition of the Sheriff.

(12) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

The Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the East Feliciana Parish Police Jury. These expenditures are not included in the accompanying financial statements.

(13) On-Behalf Payment of Salaries

The State of Louisiana paid the Sheriff's deputies \$73,535 of supplemental pay during the year ended June 30, 2021. Such payments are recorded as intergovernmental revenues and public safety expenditures in the government-wide and General Fund financial statements.

(14) Interfund Transactions

Transfers consisted of \$130,308 transferred from the Commissary Fund to the General Fund for the year ended June 30, 2021. These transfers were used to move a portion of commissary earnings to the General Fund to be used for programs accounted for in that fund in accordance with budgetary authorizations.

(15) Uncertainties Arising During and After Financial Statement Date

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may have and may continue to impact the Sheriff's ongoing operations. The extent and severity of the potential impact on future operations is unknown at this time.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

(16) Compensation, Benefits and Other Payments to Sheriff

A detail of compensation, benefits, and other payments made to Sheriff Jeffery E. Travis for the year ended June 30, 2021 follows:

Purpose	Amount
Salary	\$ 141,934
Expense allowance	14,185
Benefits - insurance	6,346
Benefits - retirement	19,125
Benefits - Medicare	2,265
Benefits - vision and dental insurance	430
Cell phone	690
Dues	13,010
Travel	360
Registration fees	435
Conference travel	456
	\$ 199,236

(17) New Accounting Pronouncements

As of July 1, 2020, the Sheriff adopted GASB Statement No. 84, *Fiduciary Activities*. This Statement establishes new criteria for identifying fiduciary activities which, when met, require that the activities be reported in a fiduciary fund in the basic financial statements. A statement of fiduciary net position and a statement of changes in fiduciary net position are required to be presented for these activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds (formerly agency funds).

With the adoption of GASB Statement No. 84, *Fiduciary Activities*, a statement of fiduciary net position and a statement of changes in fiduciary net position have been presented as part of the basic financial statements. These statements consist of the Sheriff's custodial funds (formerly agency funds).

The changes have the following effect on the accounts listed below at June 30, 2020:

Accounts Affected	As Previously Reported	After Adoption of GASB 84
Receivables	\$ -	\$ 94,089
Accounts payable	-	207,286
Due to taxing bodies, prisoners, and others	374,876	-
Net position restricted for individuals, organizations, and other governments	-	180,797

**REQUIRED SUPPLEMENTARY
INFORMATION**

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

General Fund
Budgetary Comparison Schedule
Year Ended June 30, 2021
With Comparative Actual Amounts for Year Ended June 30, 2020

	2021		Actual	Variance With Final Budget Positive (Negative)	2020 Actual
	Budget				
	Original	Final			
Revenues:					
Ad valorem taxes	\$ 1,020,000	\$ 996,903	\$ 1,071,788	\$ 74,885	\$ 980,872
Intergovernmental revenues -					
Grants	15,000	1,274,155	1,285,403	11,248	33,360
State revenue sharing	45,000	46,696	47,545	849	47,539
State supplemental pay	82,000	72,109	73,535	1,426	84,464
Local government	-	27,166	92,272	65,106	140,262
Fees, charges, and commissions for services -					
Civil and criminal	140,000	99,848	103,874	4,026	140,081
Feeding and keeping prisoners	2,380,000	2,412,197	2,465,979	53,782	2,551,337
Other	145,000	131,455	172,463	41,008	158,460
Donations	300,000	310,000	312,000	2,000	320,500
Interest income	10,000	2,297	338	(1,959)	2,433
Miscellaneous	125,000	80,764	156	(80,608)	-
Total revenues	<u>4,262,000</u>	<u>5,453,590</u>	<u>5,625,353</u>	<u>171,763</u>	<u>4,459,308</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	2,522,185	2,526,063	2,514,647	11,416	2,460,816
Operating services	747,000	795,846	760,935	34,911	754,548
Operations and maintenance	957,500	1,127,574	1,064,026	63,548	869,361
Travel and other charges	46,000	26,409	33,231	(6,822)	29,731
Capital outlay	-	284,466	347,917	(63,451)	90,950
Debt service	-	-	-	-	18,655
Total expenditures	<u>4,272,685</u>	<u>4,760,358</u>	<u>4,720,756</u>	<u>39,602</u>	<u>4,224,061</u>
Excess (deficiency) of revenues over expenditures	(10,685)	693,232	904,597	211,365	235,247
Other financing sources (uses)					
Transfers in	<u>120,000</u>	<u>120,000</u>	<u>130,308</u>	<u>10,308</u>	<u>120,000</u>
Net change in fund balance	109,315	813,232	1,034,905	221,673	355,247
Fund balance, beginning	<u>1,501,793</u>	<u>1,501,793</u>	<u>1,501,793</u>	<u>-</u>	<u>1,146,546</u>
Fund balance, ending	<u>\$ 1,611,108</u>	<u>\$ 2,315,025</u>	<u>\$ 2,536,698</u>	<u>\$ 221,673</u>	<u>\$ 1,501,793</u>

The accompanying notes are an integral part of this schedule.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Schedule of Changes in Total OPEB Liability and Related Ratios
Year Ended June 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 546,729	\$ 457,876	\$ 457,876	\$ 440,774
Interest cost	126,579	187,645	149,720	146,883
Changes in assumptions	-	259,270	-	-
Benefit payments	<u>(102,310)</u>	<u>(102,310)</u>	<u>(73,761)</u>	<u>(73,761)</u>
Net change in total OPEB liability	570,998	802,481	533,835	513,896
Total OPEB liability -- beginning	<u>5,231,965</u>	<u>4,429,484</u>	<u>3,895,649</u>	<u>3,381,753</u>
Total OPEB liability -- ending	<u>\$ 5,802,963</u>	<u>\$ 5,231,965</u>	<u>\$ 4,429,484</u>	<u>\$ 3,895,649</u>
Net OPEB liability	\$ 5,802,963	\$ 5,231,965	\$ 4,429,484	\$ 3,895,649
Covered-employee payroll	\$ 1,693,126	\$ 1,693,126	\$ 1,654,916	\$ 1,654,916
Total OPEB liability as a percentage of covered-employee payroll	342.74%	309.01%	267.66%	235.40%
Fiduciary Net Position	\$ -	\$ -	\$ -	\$ -
Funded Ratio	0.0%	0.0%	0.0%	0.0%

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

The accompanying notes are an integral part of this schedule.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Schedule of Employer's Share of Net Pension Liability
Year Ended June 30, 2021 *

Year ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer'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
Sheriff's Pension and Relief Fund:					
2021	0.245836%	\$ 1,704,469	\$ 1,814,873	93.9%	84.73%
2020	0.259457%	1,227,291	1,813,076	67.7%	88.91%
2019	0.256476%	983,495	1,770,938	55.5%	90.41%
2018	0.252945%	1,095,321	1,748,794	62.6%	88.49%
2017	0.242907%	1,541,705	1,627,894	94.7%	82.10%
2016	0.244740%	1,090,933	1,632,841	66.8%	86.61%
2015	0.236064%	934,815	1,502,419	62.2%	87.34%

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

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

The accompanying notes are an integral part of this schedule.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Schedule of Employer Contributions
Year Ended June 30, 2021

Year ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
Sheriff's Pension and Relief Fund:					
2021	\$ 220,958	\$ 220,951	\$ 7	\$ 1,803,737	12.25%
2020	222,322	\$ 222,316	6	1,814,873	12.25%
2019	222,102	222,122	(20)	1,813,076	12.25%
2018	225,795	227,663	(1,868)	1,770,938	12.86%
2017	231,715	231,716	(1)	1,748,794	13.25%
2016	223,835	226,603	(2,768)	1,627,894	13.92%
2015	232,680	231,739	941	1,632,841	14.19%

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

The accompanying notes are an integral part of this schedule.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Required Supplementary Information

(1) Budgets and Budgetary Accounting

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

The chief civil deputy 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. 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. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing. 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. All budgetary appropriations lapse at the end of each fiscal year. 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.

(2) OPEB Plan

Changes in Benefit Terms – There were no changes in benefit terms for the OPEB plan.

Changes of Assumptions –

<u>Year ended June 30,</u>	<u>Discount Rate</u>
2021	2.21%
2020	2.21%
2019	3.88%
2018	3.88%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of the Governmental Accounting Standards Board Statement No. 75 to pay related benefits.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Required Supplementary Information (Continued)

(3) Pension Plan

Changes in Benefit Terms – There were no changes in benefit terms for the pension.

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. These assumptions include the rate of investment return, mortality of plan members, rate of salary increases, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plan.

Amounts reported in fiscal year ended June 30, 2021 for pension plan reflect the following changes used to measure the total pension liability:

* Year ended June 30,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
2021	7.00%	7.00%	2.50%	6	5.00%
2020	7.10%	7.10%	2.50%	6	5.50%
2019	7.25%	7.25%	2.60%	6	5.50%
2018	7.40%	7.50%	2.775%	7	5.50%
2017	7.50%	7.60%	2.875%	7	5.50%
2016	7.60%	7.70%	2.875%	6	5.50%

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

OTHER SUPPLEMENTARY INFORMATION

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

General Fund
Budgetary Comparison Schedule - Expenditures
Year Ended June 30, 2021
With Comparative Actual Amounts for Year Ended June 30, 2020

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Budget		Actual		
	Original	Final			
Current:					
Public safety -					
Personal services and related benefits:					
Sheriff's salary	\$ 142,000	\$ 142,096	\$ 141,934	\$ 162	\$ 141,934
Deputies' salaries	2,090,000	2,085,065	2,094,994	(9,929)	2,029,076
Pension and payroll taxes	276,000	278,717	263,534	15,183	269,617
Sheriff's expense allowance	14,185	20,185	14,185	6,000	20,189
Total personal services and related benefits	<u>2,522,185</u>	<u>2,526,063</u>	<u>2,514,647</u>	<u>11,416</u>	<u>2,460,816</u>
Operating services:					
Hospitalization insurance	575,000	598,081	595,109	2,972	578,394
Auto insurance	100,000	124,388	104,868	19,520	102,784
Other liability insurance	72,000	73,377	60,958	12,419	73,370
Total operating services	<u>747,000</u>	<u>795,846</u>	<u>760,935</u>	<u>34,911</u>	<u>754,548</u>
Operations and maintenance:					
Auto, fuel and oil	155,000	133,441	134,515	(1,074)	132,255
Auto maintenance	67,000	54,285	73,589	(19,304)	63,455
Deputy uniforms, supplies, etc.	15,000	22,574	27,865	(5,291)	12,935
Office supplies and expenditures	225,000	150,871	121,584	29,287	175,854
Telephone	15,000	13,523	12,409	1,114	12,598
Prisoner feeding and maintenance	397,000	403,985	453,483	(49,498)	438,270
Professional fees	32,500	218,647	194,871	23,776	24,518
Other	51,000	130,248	45,710	84,538	9,476
Total operations and maintenance	<u>957,500</u>	<u>1,127,574</u>	<u>1,064,026</u>	<u>63,548</u>	<u>869,361</u>
Travel and other charges	46,000	26,409	33,231	(6,822)	29,731
Capital outlay:					
Autos	-	172,970	183,002	(10,032)	54,370
Equipment	-	111,496	164,915	(53,419)	36,580
Total capital outlay	<u>-</u>	<u>284,466</u>	<u>347,917</u>	<u>(63,451)</u>	<u>90,950</u>
Debt service:					
Principal	-	-	-	-	18,250
Interest	-	-	-	-	405
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,655</u>
Total expenditures	<u>\$ 4,272,685</u>	<u>\$ 4,760,358</u>	<u>\$ 4,720,756</u>	<u>\$ 39,602</u>	<u>\$ 4,224,061</u>

FIDUCIARY FUND TYPE - CUSTODIAL FUNDS

Sheriff's Fund

To account for funds held in connection with civil suits and sheriff's sales and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Tax Collector Fund

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

Garnishments Fund

To account for the collection of garnishments paid on an installment basis as authorized by the court and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Prisoner Inmate Fund

To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Combining Statement of Fiduciary Net Position
Fiduciary Funds - Custodial Funds
June 30, 2021

	2021				
	Sheriff's Fund	Tax Collector Fund	Garnishments Fund	Prison Inmate Fund	Totals
ASSETS					
Cash	\$ -	\$ -	\$ 27,784	\$ -	\$ 27,784
Interest-bearing deposits	98,810	324,863	-	233,011	656,684
Receivables	<u>-</u>	<u>55,599</u>	<u>-</u>	<u>-</u>	<u>55,599</u>
Total assets	<u>98,810</u>	<u>380,462</u>	<u>27,784</u>	<u>233,011</u>	<u>740,067</u>
LIABILITIES					
Accounts payable	<u>44,191</u>	<u>186,620</u>	<u>17,128</u>	<u>32,709</u>	<u>280,648</u>
DEFERRED INFLOWS OF RESOURCES					
Delinquent taxes	<u>-</u>	<u>40,707</u>	<u>-</u>	<u>-</u>	<u>40,707</u>
NET POSITION					
Restricted for individuals, organizations, other governments	<u>\$ 54,619</u>	<u>\$ 153,135</u>	<u>\$ 10,656</u>	<u>\$ 200,302</u>	<u>\$ 418,712</u>

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Custodial Funds
Year Ended June 30, 2021

	2021				Totals
	Sheriff's Fund	Tax Collector Fund	Garnishments Fund	Prison Inmate Fund	
Additions:					
Sheriff's sales, suits, and seizures	\$ 42,006	\$ -	\$ -	\$ -	\$ 42,006
Garnishments	-	-	162,168	-	162,168
Bonds	19,500	-	-	-	19,500
Bonds, fines, forfeitures and costs	342,121	-	-	-	342,121
Inmate deposits	-	-	-	261,084	261,084
Taxes, fees, etc., paid to tax collector	-	9,222,002	-	-	9,222,002
Prisoner work release fees	-	-	-	575,411	575,411
Interest	-	41,158	-	10,173	51,331
Total additions	<u>403,627</u>	<u>9,263,160</u>	<u>162,168</u>	<u>846,668</u>	<u>10,675,623</u>
Deductions:					
Taxes, fees, etc., distributed to taxing bodies and others	-	9,130,693	-	-	9,130,693
Deposits settled to -					
Clerk of Court	61,556	-	-	-	61,556
Police Jury	105,311	-	-	-	105,311
District Attorney	53,175	-	-	-	53,175
Indigent defender board	79,906	-	-	-	79,906
Litigants, attorneys, others, etc.	86,349	-	162,168	-	248,517
Refunds	10,250	-	-	-	10,250
Inmate withdrawals	-	-	-	748,300	748,300
Total deductions	<u>396,547</u>	<u>9,130,693</u>	<u>162,168</u>	<u>748,300</u>	<u>10,437,708</u>
Net change in fiduciary net position	7,080	132,467	-	98,368	237,915
Net position - beginning, as restated	<u>47,539</u>	<u>20,668</u>	<u>10,656</u>	<u>101,934</u>	<u>180,797</u>
Net position - ending	<u>\$ 54,619</u>	<u>\$ 153,135</u>	<u>\$ 10,656</u>	<u>\$ 200,302</u>	<u>\$ 418,712</u>

STATE OF LOUISIANA, PARISH OF EAST FELICIANA

AFFIDAVIT

Jeffery E. Travis, Sheriff of East Feliciana Parish

BEFORE ME, the undersigned authority, personally came and appeared, Jeffery E. Travis, the Sheriff of East Feliciana Parish, State of Louisiana, who after being duly sworn, deposed, and said:

The following information is true and correct:

\$324,863 is the amount of cash on hand in the tax collector account on June 30, 2021;

He further deposed and said:

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

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

JE Travis
Signature
Sheriff of East Feliciana Parish

SWORN to and subscribed before me, Notary, this 15th day of December 2021, in my office in Clinton, Louisiana.

Wendi Hooge (Signature)
Wendi Hooge (Print), # 90192
Notary Public
@ death (Commission)

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Entity Name: East Feliciana Parish Sheriff
LLA Entity ID#: 3083
Date that reporting period ended: 6/30/2021

	First Six Month Period Ended <u>12/31/2020</u>	Second Six Month Period Ended <u>6/30/2021</u>
Cash Basis Presentation		
Beginning balance of amounts collected	<u>\$ 132,982</u>	<u>\$ 110,248</u>
Add: Collections		
Civil fees	85,833	86,465
Asset forfeiture/sale	19,955	28,450
Criminal court costs/fees	85,064	152,560
Criminal fines - other	38,927	59,655
Interest earnings on collected balances	5	5
Other	<u>3,612</u>	<u>60,176</u>
Subtotal Collections	<u>233,396</u>	<u>387,311</u>
Less Disbursements to Governments & Nonprofits		
East Feliciana Parish Clerk of Court/Civil fees	32,874	41,597
East Feliciana Parish District Attorney/Fines and costs	18,326	30,546
East Feliciana Parish Police Jury/Fines and costs	45,459	64,248
20th Judicial District Indigent Defender Fund/Cost	26,911	46,650
Feliciana Juvenile Justice District/Cost	2,160	3,614
Jackson Narcotics Fund/Cost	-	169
Judicial Expense Fund/Cost	13,056	23,599
CMIS/Cost	1,292	2,182
Louisiana Supreme Court/Cost	206	339
Louisiana State Police Crime Lab/Cost	156	456
Louisiana Commission on Law Enforcement/Fees and cost	3,783	4,808
Louisiana Department of Health Traumatic Head & Spinal Cord Injury Trust/Cost	1,096	2,218
Louisiana Department of Wildlife and Fisheries/Cost	43	93
Less Amounts Retained by Collecting Agency		
Amount "self-disbursed" to collecting agency		
Civil fees/costs	6,665	7,421
Criminal fines/costs - other	34,574	51,913
Less Disbursements to Individuals/3rd party collection or processing agencies:		
Other disbursements to individuals	<u>69,529</u>	<u>81,943</u>
Subtotal Disbursements/Retainage	<u>256,130</u>	<u>361,796</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 110,248</u>	<u>\$ 135,763</u>
Ending balance of "partial payments" collected but not disbursed	<u>\$ -</u>	<u>\$ -</u>

INTERNAL CONTROL, COMPLIANCE

AND

OTHER MATTERS

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

The Honorable Jeffery E. Travis
East Feliciana Parish Sheriff
Clinton, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Feliciana Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 15, 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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control.

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. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Oberlin, Louisiana
December 15, 2021

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended June 30, 2021

Part I: Current Year Findings and Management's Corrective Action Plan

A. Internal Control Over Financial Reporting

There were no internal control findings.

B. Compliance

There were no compliance findings.

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

2020-001 Inadequate Segregation of duties

CONDITION: The Sheriff did not have adequate segregation of functions within the accounting system.

RECOMMENDATION: Management should evaluate the cost vs. benefit of complete segregation and whenever possible, reassign incompatible duties among different employees to ensure that a single employee does not have a control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recording keeping; and (4) reconciliation..

CURRENT STATUS: Resolved.

2020-002 Attempted Theft of Assets

CONDITION: An attempted misappropriation of funds was detected on the East Feliciana Parish Sheriff's Office Work Release Operating Account consisting of checks stolen and negotiated. The financial institution identified irregularities with the checks presented for payment and did not honor them. The Sheriff's Office Work Release Operating Account did not incur any losses as a result of this attempted theft.

RECOMMENDATION: Management should evaluate security controls to ensure they are adequate and functioning properly.

CURRENT STATUS: Resolved.

B. Compliance

There were no compliance findings.