

ST. LANDRY PARISH SHERIFF

Opelousas, Louisiana

Financial Report

Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

The Honorable Bobby Guidroz
St. Landry Parish Sheriff
Opelousas, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff (hereinafter "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 of material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sheriff as of June 30, 2021 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, schedule of changes in total OPEB liability and related ratios, schedule of employer's share of net pension liability, and employer contributions on pages 40 through 43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by 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 obtain 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 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 other supplementary information on pages 47 through 52 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The comparative and combining statements on pages 47 through 48 and the justice system funding schedules on pages on 51 through 53 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 comparative and combining statements and the justice system funding schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole. The prior year comparative amounts on the comparative and combining statements were 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 as a whole.

The comparative detailed budgetary comparison schedules on pages 49 and 50 and the affidavit on page 54 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 October 1, 2021 on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
October 1, 2021

BASIC FINANCIAL STATEMENTS

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Net Position
June 30, 2021

	Governmental Activities
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 9,093,532
Due from other governmental units	199,773
Other	500
Total current assets	9,293,805
Noncurrent assets:	
Capital assets, net	6,726,752
Total assets	16,020,557
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	3,935,824
Deferred outflows related to pension	5,017,546
Total deferred outflows of resources	8,953,370
LIABILITIES	
Current liabilities:	
Accounts, salaries, and other payables	778,872
Noncurrent liabilities:	
Long-term liabilities	302,349
Net OPEB obligation	12,945,000
Net pension liability	7,658,747
Total noncurrent liabilities	20,906,096
Total liabilities	21,684,968
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to OPEB	316,432
Deferred inflows related to pension	1,179,275
Total deferred inflows of resources	1,495,707
NET POSITION	
Net investment in capital assets	6,726,752
Unrestricted (deficit)	(4,933,500)
Total net position	\$ 1,793,252

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Activities
Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Public safety:					
Police	\$ 17,977,633	\$ 2,024,521	\$ 645,974	\$ -	\$ (15,307,138)
Taxes:					
Property taxes, levied for general purposes					3,057,861
Sales taxes					10,410,539
State sources:					
Commissions					765,926
Revenue sharing					266,384
Supplemental pay					645,286
Interest and investment earnings					59,805
Non-employer pension contribution					494,926
Loss on sale of capital assets					(18,043)
Miscellaneous					162,910
Total general revenues					15,845,594
Change in net position					538,456
Net position - July 1, 2020					1,254,796
Net position - June 30, 2021					\$ 1,793,252

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.

Special Revenue Fund

Contraband Fund -

The Contraband Fund is used to account for receipt and disbursement of contraband received.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Balance Sheet - Governmental Funds
June 30, 2021

	General Fund	Contraband Fund (Non-major)	Total
ASSETS			
Cash and interest-bearing deposits	\$ 8,987,716	\$ 105,816	\$ 9,093,532
Receivables -			
Due from other governmental units	199,773	-	199,773
Other	500	-	500
Total assets	\$ 9,187,989	\$ 105,816	\$ 9,293,805
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 159,244	\$ -	\$ 159,244
Accrued liabilities	619,628	-	619,628
Total liabilities	778,872	-	778,872
Fund balances:			
Assigned for construction	1,000,000	-	1,000,000
Assigned for grants	2,840,068	-	2,840,068
Assigned for operations of Contraband Fund	-	105,816	105,816
Unassigned -			
General Fund	4,569,049	-	4,569,049
Total fund balances	8,409,117	105,816	8,514,933
Total liabilities and fund balances	\$ 9,187,989	\$ 105,816	\$ 9,293,805

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

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

Total fund balance for governmental funds at June 30, 2021 \$ 8,514,933

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 funds. Those assets consist of:

Land	\$ 585,699	
Construction in progress	107,626	
Buildings, net of \$1,150,745 accumulated depreciation	4,826,440	
Vehicles, net of \$2,220,136 accumulated depreciation	726,317	
Equipment, net of \$2,054,640 accumulated depreciation	<u>480,670</u>	6,726,752

The deferred outflows of resources are not available, and therefore are not reported in the fund financial statements. The deferred outflows of resources are related to the following:

Net OPEB obligation	3,935,824	
Net pension liability	<u>5,017,546</u>	8,953,370

Long-term liabilities at June 30, 2021:

Compensated absences payable	(201,995)	
Other claims payable	(100,354)	
Net OPEB obligation	(12,945,000)	
Net pension liability	<u>(7,658,747)</u>	(20,906,096)

The deferred inflows of contributions are not available, and therefore are not reported in the fund financial statements. The deferred outflows of resources are related to the following:

Net OPEB obligation	(316,432)	
Net pension liability	<u>(1,179,275)</u>	<u>(1,495,707)</u>

Net position at June 30, 2021 \$ 1,793,252

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

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

	General Fund	Contraband Fund (Non-major)	Total
Revenues:	<u> </u>	<u> </u>	<u> </u>
Taxes -			
Ad valorem taxes	\$ 3,057,861	\$ -	\$ 3,057,861
Sales taxes	10,410,539	-	10,410,539
Intergovernmental revenues -			
Federal grants	93,664	-	93,664
Federal grants - Coronavirus Relief Fund	528,042	-	528,042
State grants	24,268	-	24,268
State grants - state revenue sharing (net)	266,384	-	266,384
State supplemental pay	645,286	-	645,286
Video poker commissions	765,926	-	765,926
Fees charges and commissions for services -			
Civil and criminal fees	1,141,352	-	1,141,352
Special duty detail	256,005	-	256,005
Feeding, keeping, and transporting prisoners	627,164	-	627,164
Interest income	58,802	1,003	59,805
Sale of equipment	5,695	-	5,695
Miscellaneous	162,910	-	162,910
Total revenues	<u>18,043,898</u>	<u>1,003</u>	<u>18,044,901</u>
 Expenditures:			
Current -			
Public safety:			
Personal services and related benefits	10,525,307	-	10,525,307
Operating services	2,815,842	-	2,815,842
Operations and maintenance	2,507,035	8,383	2,515,418
Travel and other charges	13,342	-	13,342
Capital outlay	568,282	16,000	584,282
Total expenditures	<u>16,429,808</u>	<u>24,383</u>	<u>16,454,191</u>
 Net change in fund balances	1,614,090	(23,380)	1,590,710
 Fund balances, beginning	<u>6,795,027</u>	<u>129,196</u>	<u>6,924,223</u>
 Fund balances, ending	<u>\$ 8,409,117</u>	<u>\$ 105,816</u>	<u>\$ 8,514,933</u>

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

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

Total net changes in fund balance for the year ended June 30, 2021 per statement of revenues, expenditures and changes in fund balance		\$ 1,590,710
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on statement of revenues, expenditures and changes in fund balance	\$ 584,282	
Loss on sale of capital assets	(23,738)	
Depreciation expense for the year ended June 30, 2021	<u>(576,023)</u>	(15,479)
Differences between the amounts reported as expenses in the statement of activities and those reported as expenditures in the fund financial statements:		
Compensated absences	(28,044)	
OPEB benefits	(771,289)	
Claims Payable	(5,354)	
Pension expense	<u>(727,014)</u>	(1,531,701)
Non-employer's contributions to the Sheriffs' Pension and Relief Fund		<u>494,926</u>
Total changes in net position for the year ended June 30, 2021 per Statement of Activities		<u>\$ 538,456</u>

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Combining Statement of Fiduciary Assets and Liabilities
Custodial Funds
Year Ended June 30, 2021

	Sheriff's Fund	Bond Fund	Tax Collector Fund		Prisoners' Money Fund	Drug Seizure Fund
			Tax Collector	License Account		
ASSETS						
Cash	\$ -	\$ 300	\$ 850	\$ 150	\$ 55,174	\$ 33,939
Interest-bearing deposits	<u>133,847</u>	<u>541,711</u>	<u>1,548,704</u>	<u>73,728</u>	<u>6,340</u>	<u>-</u>
Total assets	<u>\$ 133,847</u>	<u>\$ 542,011</u>	<u>\$ 1,549,554</u>	<u>\$ 73,878</u>	<u>\$ 61,514</u>	<u>\$ 33,939</u>
LIABILITIES						
Due to taxing bodies and others	\$ 133,847	\$ 542,011	\$ 1,549,554	\$ 73,878	\$ 20,595	\$ 33,939
Due to inmates	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,919</u>	<u>-</u>
Total liabilities	<u>133,847</u>	<u>542,011</u>	<u>1,549,554</u>	<u>73,878</u>	<u>61,514</u>	<u>33,939</u>
NET POSITION						
Restricted for individuals and other governments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

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

	Sheriff's Fund	Bond Fund	Tax Collector Fund		Prisoners' Money Fund	Drug Seizure Fund
			Tax Collector	License Account		
ADDITIONS						
Sheriff sales and fees	\$ 981,544	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds	277,373	282,852	-	-	-	-
Fines and court costs	-	1,497,397	-	-	-	-
Work release housing & transportation	-	23,190	-	-	56,292	-
Garnishments	184,997	-	-	-	-	-
Licenses and fees	-	-	-	620,372	-	-
Taxes and fees paid to tax collector	-	-	41,686,120	-	-	-
Inmates	-	-	-	-	-	92,776
Interest	964	5,330	25,007	396	149	-
Total additions	<u>\$ 1,444,878</u>	<u>\$ 1,808,769</u>	<u>\$ 41,711,127</u>	<u>\$ 620,768</u>	<u>\$ 56,441</u>	<u>\$ 92,776</u>
DEDUCTIONS						
Taxes and fees distributed to taxing bodies and others	\$ -	\$ 1,627,969	\$ 41,711,127	\$ 620,768	\$ -	\$ 92,776
Settled deposits	1,444,878	180,800	-	-	56,441	-
Total deductions	<u>1,444,878</u>	<u>1,808,769</u>	<u>41,711,127</u>	<u>620,768</u>	<u>56,441</u>	<u>92,776</u>
Net increase (decrease) in fiduciary net position	-	-	-	-	-	-
Net position - beginning	-	-	-	-	-	-
Net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements

INTRODUCTION

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

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

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, 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 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

A. Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the 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 council (government) as required by Louisiana law, the Sheriff is financially independent.

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

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

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with professional standards.

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

Fund Financial Statements (FFS)

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

The funds of the Sheriff are described below:

Governmental Funds –

General Fund – This fund is the primary operating fund of the Sheriff and it accounts for the operations of the Sheriff's office. 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.

Special Revenue Fund – Contraband Fund – This fund is used to account for the receipt and disbursement of contraband received.

Fiduciary (Custodial) Funds -

The Sheriffs' fiduciary funds are presented in the fiduciary fund financial statement by type. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the Sheriff, these funds are not incorporated into the government-wide financial statements.

C. Measurement Focus/Basis of Accounting

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

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

The governmental fund uses the following practices in recording revenues and expenditures:

Revenues

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

Sales taxes are considered as “measurable” when in the hands of the sales tax collector and are recognized as revenue at that time.

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.

Expenditures

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.

Other Financing Sources (Uses)

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

Unearned Revenues

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

D. Cash and Interest-Bearing Deposits

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

E. Internal Balances

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

F. Inventory

Inventory of the Sheriff's General Fund consists of commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry. There was no inventory at June 30, 2021.

G. Prepaid Expenditures

Payments made for maintenance agreements and insurance premiums that will benefit periods beyond the end of the fiscal year are recorded as prepaid expenditures.

H. Capital Assets

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation). Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$2,500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	40 years
Improvements other than buildings	10-15 years
Vehicles	5 years
Office furniture	5-10 years
Equipment	5-10 years

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

I. Compensated Absences

Employees of the St. Landry Parish Sheriff earn from 12 to 15 days of annual leave each year, depending on their length of service. Sick leave is earned at the rate of 1 day for each month worked. Accrued sick leave is not limited and not payable upon termination. Only 48 hours of annual leave can be carried forward from one year to the next, and it is not payable upon retirement or termination. Compensatory time is not limited and is paid upon retirement or termination. At June 30, 2021, employees of the Sheriff have accumulated and vested \$201,995 of compensated absence benefits. This amount is included in noncurrent liabilities in the statement of net position.

J. Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

K. 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 outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of “net investment in capital assets” or “restricted.”

In the fund financial statements, governmental fund equity is classified as fund balance. As such, fund balance of the governmental fund is classified as follows:

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

ST. LANDRY PARISH SHERIFF
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Notes to Basic Financial Statements (Continued)

- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Sheriff, which is the highest level of decision-making authority.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Sheriff’s adopted policy, only he may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

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

L. Interfund Transactions

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

M. Estimates

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

(2) 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 or November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of St. Landry Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor’s compensation and pension fund contributions.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Ad valorem taxes are budgeted and recorded in the year 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 4.12 mills on property with approximate net assessed valuations (after homestead exemption) totaling \$689,978,055.

Total law enforcement taxes levied during 2021 were \$2,827,894.

(3) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state 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 has cash and interest-bearing deposits (book balances) totaling \$11,488,275, as follows:

	Governmental Activities	Fiduciary Funds	Total
Noninterest-bearing deposits	\$ 55,717	\$ 90,413	\$ 146,130
Interest-bearing deposits	9,037,815	2,304,330	11,342,145
Total	\$ 9,093,532	\$ 2,394,743	\$ 11,488,275

The deposits are stated at cost, which approximates market. Custodial credit risk is the risk that in the event of a bank failure, the Sheriff will not be able to recover deposits. 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 fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at June 30, 2021, are secured as follows:

Bank balances	\$ 11,563,860
Federal deposit insurance	1,500,000
Pledged securities	10,063,860
Total	\$ 11,563,860

Deposits in the amount of \$10,063,860 were exposed to custodial credit risk. The securities pledged for these deposits are held by the bank, or its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are not held in the name of the Sheriff, 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.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Due from Other Governmental Units

Amounts due from other governmental units at June 30, 2021 consist of the following:

St. Landry Parish and others for prisoner maintenance, fees, and other charges	<u>\$ 199,773</u>
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(5) Capital Assets

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

	Balance 7/1/2020	Additions	Deletions	Balance 6/30/2021
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 585,699	\$ -	\$ -	\$ 585,699
Construction in progress	-	107,626	-	107,626
Other capital assets:				
Buildings	5,959,948	17,237	-	5,977,185
Vehicles	2,839,846	398,848	292,241	2,946,453
Equipment	<u>2,640,325</u>	<u>60,571</u>	<u>165,586</u>	<u>2,535,310</u>
Total	<u>12,025,818</u>	<u>584,282</u>	<u>457,827</u>	<u>12,152,273</u>
Less: accumulated depreciation				
Buildings	985,476	165,269	-	1,150,745
Vehicles	2,276,831	213,284	269,979	2,220,136
Equipment	<u>2,021,280</u>	<u>197,470</u>	<u>164,110</u>	<u>2,054,640</u>
Total	<u>5,283,587</u>	<u>576,023</u>	<u>434,089</u>	<u>5,425,521</u>
Net capital assets	<u>\$ 6,742,231</u>	<u>\$ 8,259</u>	<u>\$ 23,738</u>	<u>\$ 6,726,752</u>

Depreciation expense in the amount of \$576,023 was charged to public safety.

(6) Accounts, Salaries, and Other Payables

The accounts, salaries, and other payables consisted of the following at June 30, 2021:

Accounts	\$ 159,244
Salaries	351,848
Payroll withholdings	<u>267,780</u>
Total	<u>\$ 778,872</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(7) Changes in Long-Term Liabilities

During the year ended June 30, 2021, the following changes occurred in long-term liabilities transactions and balances:

	Balance 7/1/2020	Additions	Reductions	Balance 6/30/2021
Compensated absences	\$ 173,951	\$ 253,535	\$ 225,491	\$ 201,995
Other claims	95,000	50,354	45,000	100,354
	\$ 268,951	\$ 303,889	\$ 270,491	\$ 302,349

(8) Postemployment Healthcare and Life Insurance Benefits

Plan Description: The St. Landry Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The St. Landry Parish Sheriff's OPEB Plan (the OPEB Plan) is an agent multiple employer defined benefit plan administered by the Louisiana Sheriff's Association Office of Group Benefits. The plan does not issue a publicly available financial report. LRS 42:8201-883 assigns the authority to establish and amend benefit provisions of the plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board (GASB) Statement No. 75 to pay the related benefits.

Benefits Provided: Medical and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree (not dependents). Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 12 years of service; or, 30 years of service at any age. Retirees must have at least 15 years of service to be eligible for retiree medical benefits. 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 as an expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you go basis.

Life insurance coverage is continued to retirees by election. The employer pays 100% of the cost of life insurance after retirement for the retiree. However, rates are based on the blended active/retired rate and there is thus an implied subsidy. Since GASB 74/75 requires the use of "unblended" rates, we have used the valuation mortality table to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Employees covered by benefit terms: At July 1, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	40
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>219</u>
Total	<u>259</u>

In accordance with GASB Statement No. 75, the Sheriff recognizes the cost of postemployment healthcare and life insurance benefits in the year when the employee services are received and records the liability for OPEB obligations, known as the net OPEB liability, on the statement of net position. Changes in the net OPEB liability will be immediately recognized as OPEB expense on the statement of activities or reported as deferred inflows/outflows of resources depending on the nature of the change.

Total OPEB Liability

The Sheriff's total OPEB liability of \$12,945,000 was measured as of June 30, 2020 and was determined by an actuarial valuation as of July 1, 2020.

Actuarial Assumptions and other inputs: The total OPEB liability in the July 1, 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	2.0%
Salary increases	3.0% annually
Discount rate	2.16%
Healthcare cost trend rates	Flat 5.5% annually until year 2030, then 4.5%

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

The SOA RP-2014 Table has been used.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2021.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Changes in the Total OPEB Liability

Balance at June 30, 2020	<u>\$ 12,187,196</u>
Changes for the year:	
Service cost	405,190
Interest	273,814
Changes in assumptions/inputs	642,663
Changes of benefit terms	-
Difference between expected and actual experience	(342,801)
Benefit payments and net transfers	<u>(221,062)</u>
Net changes	<u>757,804</u>
Balance at June 30, 2021	<u>\$ 12,945,000</u>

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

	1.0% Decrease (1.16%)	Current Discount Rate (2.16%)	1.0 % Increase (3.16%)
Total OPEB liability	<u>\$ 15,554,792</u>	<u>\$ 12,945,000</u>	<u>\$ 10,905,905</u>

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

	1.0% Decrease (4.5%)	Current Trend Rate (5.5%)	1.0 % Increase (6.5%)
Total OPEB liability	<u>\$ 10,939,701</u>	<u>\$ 12,945,000</u>	<u>\$ 15,500,958</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

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

For the year ended June 30, 2021, the Sheriff recognized OPEB expense of \$992,530. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,498,254	\$ 316,432
Changes in assumptions	2,437,570	-
Total	\$ 3,935,824	\$ 316,432

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

Years Ended June 30,			
2022			\$ 313,346
2023			313,346
2024			313,346
2025			313,346
2026			313,346
Thereafter			2,052,662
Total			\$ 3,619,392

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

Turnover Rate: An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 15%.

Investment Return Assumption (Discount Rate): GASB Codification Section P50 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 2.16% annual investment return has been used in this valuation.

Health Care Cost Trend Rate: The expected rate of increase in medical cost is based on a graded schedule beginning with 5.5% annually until year 2030, then 4.5% thereafter.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Mortality Rate: The SOA RP-2014 Combined Table is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

Inflation Rate: Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.00% annually.

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

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

At June 30, 2021, the Sheriff did not owe any amounts to the OPEB plan.

(9) Pension Plan

Employees of the Sheriff are provided with pensions 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 publicly available financial report that may be obtained by writing to the Louisiana Sheriffs' Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Sheriffs' Pension and Relief Fund (Fund) and additions to/deductions from the Fund's fiduciary net position have been determined on the accrual basis of accounting. Employer contributions are recognized in the period in which the employee is compensated for services performed. Investments are reported at fair value.

Plan Description:

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

Retirement 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

ST. LANDRY PARISH SHERIFF
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Notes to Basic Financial Statements (Continued)

thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

For members, whose first employment making them eligible for membership in the system began on or after January 1, 2012, members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service; the accrual rate is three and one-third percent.

The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.

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

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

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

Disability Benefits: A member is eligible to receive disability benefits if he has at least ten years of creditable service when a non-service-related disability is incurred; there are no service requirements for a non-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 Benefit: 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%.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-three, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

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

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

Employer Contributions: According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, the actual employer contribution rate was 12.25%. Employer contributions for the year ended June 30, 2021 were \$1,075,986.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue in the amount of \$494,926 and included in pension expense for the year ended June 30, 2021.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

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 \$7,658,747 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 1.106571% which was a decrease of 0.2879594% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Sheriff recognized pension expense of \$1,803,001 less the employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of \$183.

Contributions – Proportionate Share: Differences between contributions remitted to the Fund and the employer's proportionate share are recognized in pension expense (benefit) 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.

ST. LANDRY PARISH SHERIFF
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Notes to Basic Financial Statements (Continued)

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020 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%, 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 multiplied by 120% for males and 115% for females for active members, healthy annuitants, and disabled retirees.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

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

Asset Class	Expected Rate of Return		
	Target Allocation	Real Return Arithmetic Basis	Long-term Expected Real Rate of Return
Equity Securities	62%	6.8%	4.2%
Bonds	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 Nominal Return			<u>7.9%</u>

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 periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following 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 (6.00%) or one percentage-point higher (8.00%) than the current rate.

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Employer's proportionate share of the net pension liability	<u>\$13,910,945</u>	<u>\$7,658,747</u>	<u>\$2,444,720</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to 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
Difference between expected and actual experience	\$ 1,842,646	\$ 895,152
Change of assumptions	1,882,443	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	216,471	284,123
Net differences between projected and actual earnings on plan investments	-	-
Contributions subsequent to the measurement date	1,075,986	-
Total	\$ 5,017,546	\$ 1,179,275

Deferred outflows of resources of \$5,017,546 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, 2021. 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,	
2021	\$ 414,035
2022	810,032
2023	812,515
2024	650,607
2025	1,151,082
Total	\$ 3,838,271

At June 30, 2021, the Sheriff recorded an accrued liability to the pension plan for the contractually required contribution for the month of June 2021 in the amount of \$157,697.

(10) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2021, include \$1,305,659 of taxes paid under protest plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Custodial Fund.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(11) Expenditures of the Sheriff's Office Paid by the Parish Council

The Sheriff's offices are located in the parish courthouse and/or other buildings owned by the St. Landry Parish Government. The cost of maintaining the parish courthouse and jail, as required by statute, is paid by the St. Landry Parish Government. These expenditures are not included in the accompanying financial statements.

(12) Litigation and Claims

At June 30, 2021, the Sheriff is involved in several lawsuits claiming damages. The Sheriff's legal counsel has reviewed the Sheriff's claims and lawsuits, which are primarily personal injury claims and automobile accident claims, in order to evaluate the likelihood of an unfavorable outcome to the Sheriff and to arrive at an estimate, if any, of the amount or range of potential loss to the Sheriff. As a result of the review, the various claims and lawsuits have been categorized into "probable", "reasonably possible", or "remote", as defined by the Governmental Accounting Standards Board. The Sheriff is involved in various lawsuits that are classified as "probable". It is estimated that any unfavorable outcome to the Sheriff should not exceed \$100,534, which is accrued in the government-wide financial statements. It is the opinion of legal counsel that all remaining lawsuits would not create a material liability to the Sheriff in excess of insurance coverage.

(13) Risk Management

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

(14) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation and benefits paid to Bobby Guidroz, Sheriff, for the year ended June 30, 2021 follows:

Purpose	Amount
Salary	\$ 177,956
Benefits-insurance	10,349
Benefits-retirement	23,852
Conference travel	2,596
Registration fees	100
Total	\$ 214,853

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(15) Sheriff Collections on Behalf of Other Taxing Authorities

For the fiscal year ended June 30, 2021, the collection and distribution of on-behalf payments were as follows:

	Total Collections	St. Landry Parish Government	St. Landry Parish Sheriff
Occupational Licenses	\$ 620,768	\$ 527,653	\$ 93,115

(16) Ex-officio Tax Collector

The amount of cash on hand at year end was \$1,549,554. The unsettled balances of the Tax Collector Fund at June 30, 2021 consist of the following:

Collection of current and prior year taxes, not settled	\$ 232,459
Refunds and redemptions	11,436
Protest taxes	<u>1,305,659</u>
Total	<u>\$ 1,549,554</u>

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

Bobby Guidroz, Sheriff	\$ 2,792,255
St. Landry Parish School Board	13,907,054
St. Landry Parish Government	5,379,997
St. Landry Parish Assessor	1,375,795
Gravity Drainage Districts	2,570,390
Public Works Commission	3,534,397
Fire Districts	7,379,294
Forestry Tax	13,347
Louisiana Tax Commission	50,861
Acadia-St. Landry Hospital	235,633
Consolidated District 1, Ward 3	801,903
Red River Levee	376,898
Retirement Plans	<u>1,096,473</u>
Total	<u>\$ 39,514,297</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

For the fiscal year ended June 30, 2021, the taxes assessed and uncollected are as follows:

	Louisiana Tax Commission Decreases	Unpaid
Bobby Guidroz, Sheriff	\$ 15,688	\$ 23,403
St. Landry Parish School Board	78,135	116,561
St. Landry Parish Government	33,467	43,288
St. Landry Parish Assessor	7,730	11,531
Gravity Drainage Districts	19,281	27,392
Public Works Commission	14,205	21,889
Fire Districts	42,299	57,640
Acadia-St. Landry Hospital	1,524	1,548
Forestry Tax	8	-
Consolidated District 1, Ward 3	6,764	9,027
Red River Levee	896	926
Louisiana Tax Commission	6	-
Total	\$ 220,003	\$ 313,205

(17) Tax Abatement

Louisiana’s State Constitution Chapter VII Section 21 authorizes the State Board of Commerce and Industry to create a ten (10) year ad valorem tax abatement program for new manufacturing establishments in the State. Under the terms of this program, qualified businesses may apply for an exemption of local ad valorem taxes on capital improvements and equipment related to manufacturing for the first ten years of its operation; after which the property will be added to the local tax roll and taxed at the value and millage in force at that time. The future value to this exempt property could be subject to significant fluctuations from today’s value; however, the Sheriff could receive a substantial increase in ad valorem tax revenues once the exemption on this property expires. Because these taxes are not assessed, no adjustments have been made to the Sheriff’s financial statements to record the exempt amounts. At June 30, 2021, the Sheriff’s ad valorem revenues were reduced by \$52,377 for industrial exemptions issued related to these abatements.

(18) 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.

**REQUIRED SUPPLEMENTARY
INFORMATION**

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Budgetary Comparison Schedule
For the Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Amended		(Negative)
Revenues:				
Taxes and licenses -				
Ad valorem taxes	\$ 3,800,000	\$ 3,800,000	\$ 3,057,861	\$ (742,139)
Sales taxes	9,800,000	9,800,000	10,410,539	610,539
Intergovernmental revenues -				
Federal grants	100,000	100,000	93,664	(6,336)
Federal grants - Coronavirus relief fund	525,000	525,000	528,042	3,042
State grants	25,000	25,000	24,268	(732)
State grants - state revenue sharing (net)	265,000	265,000	266,384	1,384
State supplemental pay	630,000	630,000	645,286	15,286
Video poker commissions	610,000	585,000	765,926	180,926
Fees charges and commissions for services -				
Civil and criminal fees	1,041,750	1,023,200	1,141,352	118,152
Special duty detail	135,000	133,000	256,005	123,005
Feeding, keeping, and transporting prisoners	540,000	530,000	627,164	97,164
Interest income	50,000	50,000	58,802	8,802
Sale of equipment	6,000	5,700	5,695	(5)
Miscellaneous	254,000	229,500	162,910	(66,590)
Total revenues	<u>17,781,750</u>	<u>17,701,400</u>	<u>18,043,898</u>	<u>342,498</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	10,632,500	10,632,500	10,525,307	107,193
Operating services	1,136,000	2,840,600	2,815,842	24,758
Operations and maintenance	3,095,400	2,765,100	2,507,035	258,065
Travel and other charges	60,000	9,000	13,342	(4,342)
Capital outlay	3,800,000	540,000	568,282	(28,282)
Total expenditures	<u>18,723,900</u>	<u>16,787,200</u>	<u>16,429,808</u>	<u>357,392</u>
Excess (deficiency) of revenues over expenditures	(942,150)	914,200	1,614,090	699,890
Fund balance, beginning	<u>6,795,027</u>	<u>6,795,027</u>	<u>6,795,027</u>	<u>-</u>
Fund balance, ending	<u>\$ 5,852,877</u>	<u>\$ 7,709,227</u>	<u>\$ 8,409,117</u>	<u>\$ 699,890</u>

St. Landry Parish Sheriff
Opelousas, Louisiana

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

Total OPEB Liability	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 405,190	\$ 285,721	\$ 186,252	\$ 204,524
Interest	273,814	301,904	273,127	255,018
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	(342,801)	1,266,151	447,002	66,004
Changes of assumptions	642,663	2,088,451	91,665	-
Benefit payments and net transfers	<u>(221,062)</u>	<u>(237,996)</u>	<u>(225,589)</u>	<u>(202,515)</u>
Net changes	757,804	3,704,231	772,457	323,031
Total OPEB liability - beginning	<u>12,187,196</u>	<u>8,482,965</u>	<u>7,710,508</u>	<u>7,387,477</u>
Total OPEB liability - ending	<u>\$ 12,945,000</u>	<u>\$ 12,187,196</u>	<u>\$ 8,482,965</u>	<u>\$ 7,710,508</u>
Covered employee payroll	\$ 9,016,419	\$ 8,413,406	\$ 8,168,355	\$ 7,622,252
Net OPEB liability as a percentage of covered-employee payroll	143.57%	144.85%	103.85%	101.16%

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Schedule of Employer's Share of Net Pension Liability
For the 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)	Employer's 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
2021	1.106571%	\$ 7,658,747	\$ 8,783,557	87.2%	84.73%
2020	1.139453%	5,389,874	8,176,077	65.9%	88.91%
2019	1.127899%	4,325,096	7,967,181	54.3%	90.41%
2018	1.104272%	4,781,800	7,764,682	61.6%	88.49%
2017	1.187031%	7,533,961	7,648,730	98.5%	82.10%
2016	1.098046%	4,894,559	8,110,274	60.4%	86.61%
2015	1.184180%	4,689,359	7,567,230	62.0%	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.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Schedule of Employer Pension Contributions
For the Year Ended June 30, 2021

Year ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
2021	\$ 1,075,986	\$ 1,075,986	\$ -	\$ 8,783,557	12.25%
2020	1,001,569	1,001,569	-	8,176,077	12.25%
2019	975,980	975,980	-	7,967,181	12.25%
2018	989,997	989,997	-	7,764,682	12.75%
2017	1,013,457	1,013,457	-	7,648,730	13.25%
2016	1,115,163	1,115,163	-	8,110,274	13.75%
2015	1,078,330	1,078,330	-	7,567,230	14.25%

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

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

- a. The chief administrative deputy prepares a proposed budget for the General and special revenue funds and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published, and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
- d. 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.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

(2) Pension Plans

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 increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plan.

(3) Other Postemployment Benefits

- a. Benefit Changes – There were no changes of benefit terms.
- b. Changes of Assumptions – The discount rate decreased from 2.21% to 2.16% for the year ended June 30, 2021.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Required Supplementary Information (Continued)

(4) Excess of Expenditures Over Appropriations

For the year ended June 30, 2021, the general fund had actual expenditures over appropriations at the functional level, as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Excess</u>
Travel and other charges	\$ 9,000	\$ 13,342	\$ (4,342)
Capital outlay	540,000	568,282	(28,282)

**OTHER SUPPLEMENTARY
INFORMATION**

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Comparative Statement of Net Position
June 30, 2021 and 2020

	Governmental Activities	
	2021	2020
ASSETS		
Current assets:		
Cash and interest-bearing deposits	\$ 9,093,532	\$ 4,825,832
Due from other governmental units	199,773	2,522,802
Prepaid expenditures	-	10,000
Other	500	500
Total current assets	9,293,805	7,359,134
Noncurrent assets:		
Capital assets, net	6,726,752	6,742,231
Total assets	16,020,557	14,101,365
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources related to OPEB	3,935,824	3,632,877
Deferred outflows of resources related to pension	5,017,546	3,151,106
Total deferred outflows of resources	8,953,370	6,783,983
LIABILITIES		
Current liabilities:		
Accounts, salaries, and other payables	778,872	434,911
Noncurrent liabilities:		
Long-term liabilities	302,349	268,951
Net OPEB obligation	12,945,000	12,187,196
Net pension liability	7,658,747	5,389,874
Total noncurrent liabilities	20,906,096	17,846,021
Total liabilities	21,684,968	18,280,932
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to OPEB	316,432	-
Deferred inflows of resources related to pension	1,179,275	1,349,620
Total deferred inflows of resources	1,495,707	1,349,620
NET POSITION		
Net investment in capital assets	6,726,752	6,742,231
Unrestricted (deficit)	(4,933,500)	(5,487,435)
Total net position	\$ 1,793,252	\$ 1,254,796

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
General Fund

Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and interest-bearing deposits	\$ 8,987,716	\$ 4,696,636
Receivables -		
Due from other governmental units	199,773	2,522,802
Prepaid expenditures	-	10,000
Other	500	500
Total assets	\$9,187,989	\$7,229,938
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 159,244	\$ 72,609
Accrued liabilities	619,628	362,302
Total liabilities	778,872	434,911
Fund balance:		
Nonspendable (prepaid expenditures)	-	10,000
Assigned for construction	1,000,000	1,000,000
Assigned for grants	2,840,068	2,312,026
Unassigned	4,569,049	3,473,001
Total fund balance	8,409,117	6,795,027
Total liabilities and fund balance	\$9,187,989	\$7,229,938

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
General Fund

Budgetary Comparison Schedule -
Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2021
With Comparative Actual Amounts for Year Ended June 30, 2020

	2021			Variance with Final Budget Positive (Negative)	2020
	Budget		Actual		
	Original	Amended			
Revenues:					
Taxes -					
Ad valorem taxes	\$ 3,800,000	\$ 3,800,000	\$ 3,057,861	\$ (742,139)	\$ 2,802,958
Sales taxes	9,800,000	9,800,000	10,410,539	610,539	8,988,822
Intergovernmental revenues -					
Federal grants	100,000	100,000	93,664	(6,336)	97,424
Federal grants - Coronavirus relief fund	525,000	525,000	528,042	3,042	2,312,026
State grants	25,000	25,000	24,268	(732)	36,754
State grants - state revenue sharing (net)	265,000	265,000	266,384	1,384	266,386
State supplemental pay	630,000	630,000	645,286	15,286	629,694
Video poker commissions	610,000	585,000	765,926	180,926	513,279
Fees, charges and commissions for services -					
Civil and criminal fees	1,041,750	1,023,200	1,141,352	118,152	1,017,283
Special duty detail	135,000	133,000	256,005	123,005	196,226
Feeding, keeping, and transporting prisoners	540,000	530,000	627,164	97,164	478,917
Interest income	50,000	50,000	58,802	8,802	48,610
Sale of equipment	6,000	5,700	5,695	(5)	-
Miscellaneous	254,000	229,500	162,910	(66,590)	185,229
Total revenues	<u>17,781,750</u>	<u>17,701,400</u>	<u>18,043,898</u>	<u>342,498</u>	<u>17,573,608</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	10,632,500	10,632,500	10,525,307	107,193	9,676,514
Operating services	1,136,000	2,840,600	2,815,842	24,758	2,660,468
Operations and maintenance	3,095,400	2,765,100	2,507,035	258,065	1,949,148
Travel and other charges	60,000	9,000	13,342	(4,342)	13,117
Capital outlay	3,800,000	540,000	568,282	(28,282)	473,563
Total expenditures	<u>18,723,900</u>	<u>16,787,200</u>	<u>16,429,808</u>	<u>357,392</u>	<u>14,772,810</u>
Excess (deficiency) of revenues over expenditures	(942,150)	914,200	1,614,090	699,890	2,800,798
Fund balance, beginning	<u>6,795,027</u>	<u>6,795,027</u>	<u>6,795,027</u>	<u>6,795,027</u>	<u>3,994,229</u>
Fund balance, ending	<u>\$ 5,852,877</u>	<u>\$ 7,709,227</u>	<u>\$ 8,409,117</u>	<u>\$ 7,494,917</u>	<u>\$ 6,795,027</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
General Fund

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

	2021			Variance with Final Budget Positive (Negative)	2020
	Budget		Actual		
	Original	Amended			
Current:					
Public safety -					
Personal services and related benefits:					
Sheriff's salary	\$ 175,000	\$ 175,000	\$ 161,778	\$ 13,222	\$ 150,790
Deputies salaries	9,290,000	9,290,000	9,134,770	155,230	8,382,011
Pension and payroll taxes	1,150,000	1,150,000	1,212,581	(62,581)	1,128,634
Sheriff's expense allowance	17,500	17,500	16,178	1,322	15,079
Total personal services and related benefits	<u>10,632,500</u>	<u>10,632,500</u>	<u>10,525,307</u>	<u>107,193</u>	<u>9,676,514</u>
Operating services:					
Deputy group insurance	550,000	2,275,000	2,175,100	99,900	2,091,378
Auto insurance	320,000	320,000	320,608	(608)	309,076
Deputy liability insurance	225,000	225,000	224,393	607	152,840
Other	41,000	20,600	95,741	(75,141)	107,174
Total operating services	<u>1,136,000</u>	<u>2,840,600</u>	<u>2,815,842</u>	<u>24,758</u>	<u>2,660,468</u>
Operations and maintenance:					
Auto fuel and oil	600,000	315,000	349,073	(34,073)	336,866
Auto maintenance	235,000	275,000	243,405	31,595	258,555
Computer and copier expenditures	318,000	333,000	244,439	88,561	84,829
Deputy uniforms, supplies, etc.	394,000	394,000	290,974	103,026	105,256
Office supplies and expenditures	280,500	273,500	273,307	193	162,401
Telephone and utilities	220,000	220,000	230,722	(10,722)	237,396
Liability claims	220,000	40,000	30,347	9,653	(31,958)
Maintenance of equipment and buildings	420,100	497,600	452,569	45,031	405,938
Postage	60,000	60,000	69,267	(9,267)	51,248
Prisoner feeding and maintenance	51,000	51,000	58,113	(7,113)	70,908
Professional fees	202,000	242,000	207,417	34,583	212,532
Criminal investigation expenditures	34,000	4,500	5,996	(1,496)	9,080
Other	60,800	59,500	51,406	8,094	46,097
Total operations and maintenance	<u>3,095,400</u>	<u>2,765,100</u>	<u>2,507,035</u>	<u>258,065</u>	<u>1,949,148</u>
Travel and other charges	<u>60,000</u>	<u>9,000</u>	<u>13,342</u>	<u>(4,342)</u>	<u>13,117</u>
Capital outlay:					
Vehicles	500,000	400,000	398,848	1,152	217,681
Equipment	300,000	80,000	44,571	35,429	255,882
Construction in progress	-	-	107,626	(107,626)	-
Buildings	3,000,000	60,000	17,237	42,763	-
Total capital outlay	<u>3,800,000</u>	<u>540,000</u>	<u>568,282</u>	<u>(28,282)</u>	<u>473,563</u>
Total expenditures	<u>\$ 18,723,900</u>	<u>\$ 16,787,200</u>	<u>\$ 16,429,808</u>	<u>\$ 357,392</u>	<u>\$ 14,772,810</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Justice System Funding Schedule - Receiving Entity
Year Ended June 30, 2021

Cash Basis Presentation	<u>First Six Month Period Ended 12/31/2020</u>	<u>Second Six Month Period Ended 6/30/2021</u>
Receipts from:		
Criminal Court Costs/Fees -		
St. Landry Parish Sheriff	\$ 58,495	\$ 73,686
Criminal Fines (Other) -		
St. Landry Parish Sheriff	83,579	110,689
Bond Fees -		
St. Landry Parish Sheriff	39,427	44,108
Civil Fees -		
St. Landry Parish Sheriff	<u>187,377</u>	<u>248,717</u>
Total Receipts	<u>\$ 368,878</u>	<u>\$ 477,200</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended June 30, 2021

	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 6/30/2021
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ 627,136	\$ 636,012
Add: Collections		
Criminal Fines	185,474	246,339
Criminal Court Costs/Fees	457,649	603,754
Bond Fees	136,266	173,957
Civil Fees	504,316	939,598
Asset Forfeiture	60,323	32,453
Interest Earnings on Collected Balances	2,951	3,343
Subtotal Collections	<u>1,346,979</u>	<u>1,999,444</u>
Less: Disbursements to Governments and Nonprofits		
Asset Forfeiture/Sale -		
St. Landry Parish District Attorney's Office	60,323	-
Civil Fees -		
St. Landry Parish Clerk of Court	34,318	31,979
Iberia Parish Sheriff	35	-
Lafayette Parish Sheriff	215	-
Evangeline Parish Sheriff	130	-
East Baton Rouge Parish Sheriff	68	-
Sabine Parish Sheriff	22	-
Acadia Parish Sheriff	9	-
Orleans Parish Sheriff	-	30
Town of Washington	35	-
City of Opelousas	320	64
City of Eunice	296	361
Town of Grand Coteau	-	79
Bond Fees -		
27th District Public Defender	32,582	41,224
St. Landry Parish District Attorney	36,432	45,104
27th District Criminal Court Fund	31,042	39,672
St. Landry Parish Clerk of Court	1,540	1,552
Acadiana Crime Lab	1,540	1,552
Criminal Fines (Other) -		
St. Landry Parish Government	62,503	88,773
St. Landry Parish District Attorney	20,813	28,297

(continued)

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
Year Ended June 30, 2021

	First Six Month Period Ended <u>12/31/2020</u>	Second Six Month Period Ended <u>6/30/2021</u>
Criminal Court Costs/Fees -		
Judicial Expense Fund	9,933	17,645
St. Landry Judges Judicial Expense	9,933	17,645
St. Landry Parish Government	43,967	56,103
St. Landry Parish Clerk of Court	66,125	84,620
Indigent Defender Board	109,709	141,102
St. Landry Parish District Attorney	67,384	94,830
Louisiana Commission on Law Enforcement	12,015	16,481
Acadiana Crime Lab	53,620	71,312
Treasurer, State of LA CMIS	8,377	10,602
Louisiana Supreme Court	1,288	1,631
Louisiana Rehabilitation Services	5,954	7,916
Crime Stoppers Organization	5,566	7,024
Coroner's Operational Fund	861	1,328
Louisiana Dept of Wildlife and Fisheries	5	5
Department of Public Safety	1,575	1,232
Sunset Police Department	50	235
Opelousas Police Department	1,313	50
Eunice Police Dept	50	-
Port Barre Police Dept	1,167	81
Leonville Police Department	264	-
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency -		
Bond Fees	39,427	44,108
Criminal Fines (Other)	83,579	110,689
Civil Fees	187,377	248,717
Criminal Court Costs	58,495	73,686
Less: Disbursements to Individuals/3rd Party Collection		
Other Disbursements to Individuals	<u>287,846</u>	<u>593,764</u>
Subtotal Disbursements/Retainage	<u>1,338,103</u>	<u>1,879,493</u>
Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 636,012</u>	<u>\$ 755,963</u>

STATE OF LOUISIANA, PARISH OF ST. LANDRY

AFFIDAVIT

Bobby Guidroz, Sheriff of St. Landry Parish

BEFORE ME, the undersigned authority, personally came and appeared, Bobby Guidroz, the sheriff of St. Landry Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$1,549,554 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.

Bobby J. Guidroz
Sheriff of St. Landry Parish

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

Jennifer M Guidry (Signature)
Jennifer M Guidry (Print), # 53160
Notary Public
Life (Commission)

**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 Bobby Guidroz
St. Landry Parish Sheriff
Opelousas, 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 major fund, and the aggregate remaining fund information of the St. Landry 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 October 1, 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 entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. 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 in accordance with Louisiana Revised Statute 44:6.

Kolder, Slaven & Company, LLC

Certified Public Accountants

Lafayette, Louisiana
October 1, 2021

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Summary Schedule of Current and Prior Year Findings
And Management's Corrective Action Plan

Part I. Current Year Findings and Management's Corrective Plan

A. Internal Control Findings –

There are no findings to report under this section.

B. Compliance Findings –

There are no findings to report under this section.

Part II. Prior Year Findings

A. Internal Control Findings –

2020-001: Qualified staff to review payroll function.

Fiscal year finding initially occurred: 2020.

CONDITION: The Sheriff did not have a staff person with the necessary qualifications and training review the payroll functions and records.

RECOMMENDATION: The Sheriff should require that a person with the necessary qualifications and training review all aspects of the payroll function monthly.

CURRENT STATUS: Resolved.

B. Compliance Findings –

2020-002: Incorrect calculations of compensatory time.

Fiscal year finding initially occurred: 2020.

CONDITION: Compensatory time was not properly calculated for employees of the Sheriff.

RECOMMENDATION: The Sheriff should implement policies and procedures that coincide with the Fair Labor Standards Act to properly calculate and pay compensatory time to all eligible employees.

CURRENT STATUS: Resolved.