

WEST BATON ROUGE PARISH SHERIFF

FINANCIAL REPORT

JUNE 30, 2021

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INDEPENDENT AUDITORS' REPORT

Honorable Mike Cazes
West Baton Rouge Parish Sheriff
Port Allen, 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 West Baton Rouge Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the West Baton Rouge Parish 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 management's discussion and analysis, budgetary comparison schedules, the schedule of changes in net OPEB liability and related ratios, the schedule of the Sheriff's proportionate share of the net pension liability, and the schedule of West Baton Rouge Parish Sheriff's contributions on pages 4 through 9, 38 through 42, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The combining and individual non-major fund financial statements, custodial funds – combining statement of fiduciary net position, custodial funds – combining statement of changes in fiduciary net position, sheriff's sworn statement, schedule of compensation, benefits, and other payments to agency head, and the justice system funding schedule – collecting/dispersing entity presented on pages 43 through 50 are presented for the purposes of additional analysis and are not part of the basic financial statements.

The combining and individual non-major fund financial statements, custodial funds – combining statement of fiduciary net position, custodial funds – combining statement of changes in fiduciary net position, sheriff's sworn statement, schedule of compensation, benefits, and other payments to agency head, and the judicial system funding schedule – collecting/dispersing entity 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 combining and individual non-major fund financial statements, custodial funds – combining statement of fiduciary net position, custodial funds – combining statement of changes in fiduciary net position, sheriff's sworn statement, schedule of compensation, benefits, and other payments to agency head, and the justice system funding schedule – collecting/dispersing entity are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Requirements by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 31, 2021 on our consideration of West Baton Rouge Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the West Baton Rouge Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Diez, Dupuy + Ruiz

Gonzales, Louisiana
December 31, 2021

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

This section of West Baton Rouge Sheriff's annual financial report presents our discussion and analysis of the Sheriff's financial performance during the fiscal year that ended on June 30, 2021. This document focuses on the current year's activities, resulting changes, and currently known facts in comparison with the prior year's information (where available).

FINANCIAL HIGHLIGHTS

- The Sheriff's total net position decreased \$3,594,309 or 93.6 percent over the course of this year's operations.
- Expenses for the year were \$25,496,561, an increase of \$2,773,859 from prior year.
- During the year, the Sheriff's governmental funds expenditures were \$2,946,858 more than the \$21.2 million generated by ad valorem taxes, charges for services, operating grants for intergovernmental programs and other financing sources.
- The general fund reported a decrease in fund balance this year of \$1,641,649.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts—management's discussion and analysis (this section), the basic financial statements, required supplementary information, and other supplementary information. The basic financial statements include two kinds of statements that present different views of the Sheriff:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Sheriff's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Sheriff's government, reporting the Sheriff's operations in more detail than the government-wide statements.
 - The governmental funds statements tell how general government services like public safety were financed in the short term as well as what remains for future spending.
 - Fiduciary fund statements provide information about the financial relationships in which the Sheriff acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Sheriff's financial statements, including the portion of the Sheriff's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

Figure A-1			
	Government-wide Statements	Governmental Funds	Fiduciary Funds
Scope	Entire Sheriff government (except fiduciary funds)	The activities of the Sheriff that are not proprietary or fiduciary, such as public safety	Instances in which the Sheriff is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none"> • Statement of net position • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures, and changes in fund balances 	<ul style="list-style-type: none"> • Statement of fiduciary net position • Statement of changes in fiduciary net position
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; the Sheriff's funds do not currently contain capital assets, although they can
Type of Inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments are due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

Government-wide Statements

The government-wide statements report information about the Sheriff as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Sheriff's net position and how they have changed. Net position—the difference between the Sheriff's assets and liabilities—is one way to measure the Sheriff's financial health, or position.

- Over time, increases or decreases in the Sheriff's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Sheriff you need to consider additional nonfinancial factors such as changes in the Sheriff's property tax base and growth of West Baton Rouge Parish.

The government-wide financial statements of the Sheriff include:

- Governmental activities—most of the Sheriff's basic services are included here, such as police. Ad valorem taxes, state and federal grants, and fees, charges, and commissions for services finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the Sheriff's most significant funds, not the Sheriff as a whole. Funds are accounting devices that the Sheriff uses to keep track of specific sources of funding and spending for particular purposes.

The Sheriff has two kinds of funds:

- Governmental funds – The Sheriff's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- Fiduciary funds—These funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. We exclude these activities from the Sheriff's government-wide financial statements because the Sheriff cannot use these assets to finance its operations. The fiduciary net position and changes in fiduciary net position are included on pages 16-17.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

Net position. The Sheriff's net position decreased between fiscal years 2021 and 2020 to a deficit of approximately \$7.4 million. (See Table A-1.)

Table A-1
Sheriff's Net Position

	Governmental Activities	
	June 30, 2021	June 30, 2020
Current and other assets	\$ 11,578,260	\$ 14,410,090
Capital assets, net	5,445,588	4,911,624
Total assets	17,023,848	19,321,714
Deferred outflows of resources	13,788,121	10,919,139
Total assets and deferred outflows of resources	30,811,969	30,240,853
Current liabilities	664,561	796,304
Noncurrent liabilities	32,888,048	28,208,695
Total liabilities	33,552,609	29,004,999
Deferred inflows of resources	4,695,519	5,077,708
Total liabilities and deferred inflows of resources	38,248,128	34,082,707
Net position		
Net investment in capital assets	5,357,450	4,506,414
Restricted for grants	11,177	11,126
Unrestricted deficit	(12,804,786)	(8,359,394)
Total net position (deficit)	\$ (7,436,159)	\$ (3,841,854)

Net position of the Sheriff's governmental activities decreased 93.6 percent to a deficit of approximately \$7.4 million.

Changes in net position. The Sheriff's total revenues decreased by 10.1 percent. (See Table A-2.) Approximately 37 percent of the Sheriff's revenue comes from ad valorem tax collections from West Baton Rouge Parish. Charges for services represent 29 percent, operating and capital grants represent 27 and the remaining 7 percent is comprised of other intergovernmental revenue and commission, miscellaneous revenues and interest.

The total cost of all programs and services increased \$2,773,859. The Sheriff's expenses cover all services performed by its office.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

Governmental Activities

Revenues for the Sheriff's governmental activities decreased 10.1 percent to \$21.9 million while total expenses increased \$2,773,859 or 12.2 percent.

Table A-2
Changes in Sheriff's Net Position

	Governmental Activities	
	June 30, 2021	June 30, 2020
Revenues		
Program revenues		
Charges for services	\$ 6,415,259	\$ 6,956,506
Operating grants and contributions	5,771,446	8,123,434
Capital grants and contributions	133,632	142,094
General revenues		
Taxes	8,181,461	7,527,455
State revenue sharing	67,451	64,894
State supplemental pay	501,762	495,058
Interest	22,099	145,591
Non-employer contributions to pension plan	616,451	605,832
Miscellaneous	192,691	312,943
Total revenues	21,902,252	24,373,807
Expenses		
Public Safety	25,479,551	22,686,831
Interest	17,010	35,871
Total expenses	25,496,561	22,722,702
(Decrease) increase in net position	\$ (3,594,309)	\$ 1,651,105

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

As the Sheriff completed the year, its governmental funds reported a fund balance of \$10,911,186, a decrease from last year of \$2,946,858. The general fund reported a deficit of \$1,641,649 and fund balance of \$2,325,186. The work release center fund reported a deficit of \$1,455,838 and fund balance of \$8,307,981.

Budgetary Highlights

Over the course of the year, the Sheriff did amend the general fund and work release center budgets. The general fund budget amendments reflect an increase in revenues and other financing sources and expenditures from the current budget of \$3,413,911 and \$2,552,189, respectively. The work release center budget amendments reflect a decrease in revenues and an increase in expenditures from the current budget of \$1,637,679 and \$298,136, respectively.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

LONG-TERM LIABILITIES

At June 30, 2021 the Sheriff had the following long-term liabilities outstanding as follows:

	Long-Term Liabilities at Year End	
	2021	2020
Capital lease obligations	\$ 88,138	\$ 405,210
Other post-employment benefit liability	22,181,427	20,315,832
Net pension liability	9,539,287	6,765,093
Compensated absences	1,198,194	989,099
Total	\$ 33,007,046	\$ 28,475,234

CAPITAL ASSETS

At the end of 2021, the Sheriff had \$5,445,588 invested in capital assets, net, including law enforcement vehicles and equipment, buildings and land. (See Table A-3.)

Table A-3
Sheriff's Capital Assets
(net of depreciation)

	Governmental Activities	
	June 30, 2021	June 30, 2020
Land	\$ 446,331	\$ 446,331
Buildings	3,301,962	3,155,735
Equipment and Vehicles	1,697,295	1,309,558
Total	\$ 5,445,588	\$ 4,911,624

This year's major capital assets additions include vehicles and equipment totaling \$1,069,399 and a new building and other improvements totaling \$280,857. The major capital asset deletions include a building totaling \$26,500 and vehicles and equipment totaling \$405,136.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Sheriff is dependent on ad valorem taxes for approximately 37 percent of its total revenues. The economy is not expected to generate any significant growth. The 2020 budget includes amounts available for appropriations of approximately \$35 million. Property taxes are expected to increase compared to the current fiscal year. Budgeted expenditures for 2022 are expected to be consistent with 2021.

CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Sheriff's finances and to demonstrate the Sheriff's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the West Baton Rouge Parish Sheriff's Office, PO Box 129, Port Allen, LA 70346.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

STATEMENT OF NET POSITION
JUNE 30, 2021

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

ASSETS

Cash and cash equivalents	\$ 10,927,869
Receivables	539,755
Due from others	19,985
Prepaid lease expense	90,651
Capital assets:	
Non-depreciable	446,331
Depreciable, net	4,999,257
Total assets	<u>17,023,848</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows, pension related	6,107,750
Deferred outflows, other post-employment benefit related	7,680,371
Total deferred outflows of resources	<u>13,788,121</u>

Total assets and deferred outflows of resources \$ 30,811,969

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

LIABILITIES

Accounts payable	\$ 203,301
Accrued liabilities	259,266
Due to others	82,996
Long-term liabilities:	
Due within one year	118,998
Due in more than one year	1,167,334
Other post-employment benefit liability	22,181,427
Net pension liability	9,539,287
Total liabilities	<u>33,552,609</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows, pension related	1,311,928
Deferred inflows, other post-employment benefit related	3,383,591
Total deferred inflows of resources	<u>4,695,519</u>

NET POSITION

Net investment in capital assets	5,357,450
Restricted for grants	11,177
Unrestricted deficit	(12,804,786)
Total net position (deficit)	<u>(7,436,159)</u>

Total liabilities, deferred inflows of resources, and net position \$ 30,811,969

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

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

STATEMENT OF ACTIVITIES
JUNE 30, 2021

	Program Revenues				
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position	
Governmental activities:					
Public Safety	\$ 25,479,551	\$ 6,415,259	\$ 5,771,446	\$ 133,632	\$ (13,159,214)
Interest	17,010	-	-	-	(17,010)
Total governmental activities	\$ 25,496,561	\$ 6,415,259	\$ 5,771,446	\$ 133,632	\$ (13,176,224)
General Revenues:					
Ad valorem taxes					8,181,461
State revenue sharing					67,451
State supplemental pay					501,762
Interest					22,099
Non-employer contributions to pension plan					616,451
Miscellaneous					192,691
Total general revenues					9,581,915
Change in net position					(3,594,309)
Net position- July 1, 2020					(3,841,850)
Net position- June 30, 2021					\$ (7,436,159)

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

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

GOVERNMENTAL FUNDS BALANCE SHEET
JUNE 30, 2021

	<u>General Fund</u>	<u>Work Release Center Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 3,118,063	\$ 7,485,595	\$ 324,211	\$ 10,927,869
Receivables	417,326	122,429	-	539,755
Due from other funds	-	813,769	-	813,769
Due from others	200	19,785	-	19,985
Total assets	<u>\$ 3,535,589</u>	<u>\$ 8,441,578</u>	<u>\$ 324,211</u>	<u>\$ 12,301,378</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 98,069	\$ 66,108	\$ 39,124	\$ 203,301
Accrued liabilities	190,899	61,299	7,068	259,266
Compensated absences payable	30,860	-	-	30,860
Due to other funds	813,769	-	-	813,769
Due to others	76,806	6,190	-	82,996
Total liabilities	<u>1,210,403</u>	<u>133,597</u>	<u>46,192</u>	<u>1,390,192</u>
<u>FUND BALANCE</u>				
Restricted for grants	-	-	11,177	11,177
Assigned	-	8,307,981	266,842	8,574,823
Unassigned	2,325,186	-	-	2,325,186
Total fund balance	<u>2,325,186</u>	<u>8,307,981</u>	<u>278,019</u>	<u>10,911,186</u>
Total liabilities and fund balance	<u>\$ 3,535,589</u>	<u>\$ 8,441,578</u>	<u>\$ 324,211</u>	<u>\$ 12,301,378</u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

Total fund balances at June 30, 2021 - Governmental Funds \$ 10,911,186

Amounts reported for governmental activities in the statement of net position are different because:

Prepaid lease expense 90,651

 Deferred outflow - pension related 6,107,750

 Deferred outflows, other post-employment benefit related 7,680,371

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds

 Cost of capital assets at June 30, 2021 \$ 12,247,059

 Less: accumulated depreciation as of June 30, 2021 (6,801,471) 5,445,588

Long-term liabilities are not due and payable in the current period, and therefore, are not reported in governmental funds

 Capital lease liability (88,138)

 Compensated absences payable (1,167,334)

 Other post-employment benefit liability (22,181,427)

 Net pension liability (9,539,287)

 Deferred inflows, pension related (1,311,928)

 Deferred inflows, other post-employment benefit related (3,383,591)

Total net position (deficit) at June 30, 2021 - Governmental Activities \$ (7,436,159)

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

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 2021

	<u>General Fund</u>	<u>Work Release Center Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<u>REVENUES</u>				
Ad valorem taxes	\$ 8,181,461	\$ -	\$ -	\$ 8,181,461
Intergovernmental revenues:				
Federal grants	142,311	-	-	142,311
State and local grants and contributions	5,762,767	-	-	5,762,767
State revenue sharing	67,451	-	-	67,451
State supplemental pay	501,762	-	-	501,762
Fees, charges, and commissions for services:				
Commissions on State Revenue Sharing	72,630	-	-	72,630
Civil and criminal fees	2,045,338	2,136,283	-	4,181,621
Court attendance	6,528	-	-	6,528
Court costs	24,361	-	-	24,361
Feeding and keeping prisoners	-	1,275,280	-	1,275,280
Miscellaneous commissions	-	288	4,501	4,789
Use of money and property:				
Interest	5,384	16,470	275	22,129
Sale of Merchandise	-	212,417	637,921	850,338
Miscellaneous	156,245	-	-	156,245
Total Revenues	<u>16,966,238</u>	<u>3,640,738</u>	<u>642,697</u>	<u>21,249,673</u>
<u>EXPENDITURES</u>				
Public safety:				
Personal services and related benefits	14,689,497	3,582,249	-	18,271,746
Operating services	1,978,658	890,530	77,673	2,946,861
Material and supplies	476,711	156,581	16,903	650,195
Travel and training	46,968	5,158	-	52,126
Capital outlay	1,129,488	222,240	16,160	1,367,888
Purchase of merchandise for resale	-	87,779	381,332	469,111
Debt Service				
Principal	276,750	146,520	-	423,270
Interest	30,352	5,519	-	35,871
Total Expenditures	<u>18,628,424</u>	<u>5,096,576</u>	<u>492,068</u>	<u>24,217,068</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,662,186)</u>	<u>(1,455,838)</u>	<u>150,629</u>	<u>(2,967,395)</u>
<u>OTHER FINANCING SOURCES</u>				
Proceeds from sale of assets	20,537	-	-	20,537
Total other financing sources	<u>20,537</u>	<u>-</u>	<u>-</u>	<u>20,537</u>
Net change in fund balance	<u>(1,641,649)</u>	<u>(1,455,838)</u>	<u>150,629</u>	<u>(2,946,858)</u>
Fund Balance at beginning of year	<u>3,966,835</u>	<u>9,763,819</u>	<u>127,390</u>	<u>13,858,044</u>
Fund Balance at end of year	<u>\$ 2,325,186</u>	<u>\$ 8,307,981</u>	<u>\$ 278,019</u>	<u>\$ 10,911,186</u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

Total Net Changes in Fund Balances for the year ended June 30, 2021 \$ (2,946,858)

Amounts reported for governmental activities in the statement of activities are different because:

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

Capital outlay included in expenditures	1,350,256	
Depreciation expense for year ended June 30, 2021	<u>(664,078)</u>	686,178

In the statement of activities, only the gain or loss on the sale of assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the difference in cost, including salvage value, and accumulated depreciation of disposed assets. (61,563)

Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which the reduction of capital lease obligations exceeded proceeds. 317,072

Changes in compensated absences payable		(200,520)
Changes in other post-employment benefit liability		(1,012,228)
Non-employer contributions to pension plan		616,451
Pension benefit		<u>(992,841)</u>

Change in Net Position - Governmental Activities \$ (3,594,309)

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

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	<u>Custodial Funds</u>
<u>ASSETS</u>	
Cash	\$ 1,109,300
Total assets	<u>\$ 1,109,300</u>
<u>LIABILITIES</u>	
Accounts payable	\$ -
Total liabilities	<u>-</u>
<u>NET POSITION</u>	
Restricted for:	
Unsettled balances due to others	176,243
Inmate personal funds	<u>933,057</u>
Total fiduciary net position	<u>\$ 1,109,300</u>

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

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	<u>Custodial Funds</u>
<u>Additions</u>	
Ad valorem taxes	\$ 55,504,827
State revenue sharing	516,938
Interest on:	
Checking accounts	7,131
Delinquent taxes	75,978
Sheriff's sales	397,766
Bonds, fines and costs	315,577
Inmate deposits	7,687,199
Redemptions	201,695
Other additions	1,007,705
Total additions	<u>65,714,816</u>
<u>Deductions</u>	
Louisiana Dept. of Agriculture and Forestry	3,366
Louisiana Tax Commission	20,330
West Baton Rouge Parish:	
Assessor	10,754
Sheriff's General Fund	8,730,198
Parish Council	10,988,584
School Board	28,951,168
Clerk of Court	56,282
Council on Aging	1,238,934
Atchafalaya Levee District	2,032,017
Library	2,085,446
Museum	996,899
Eighteenth Judicial District:	
District Attorney	128,788
Judge's fund	132,672
Indigent defender board	189,424
Pension funds	1,557,055
Refunds and redemptions	358,228
Attorneys and litigants	338,413
Louisiana State Police Crime Lab	1,194
Louisiana Commission on Law Enforcement	10,945
Louisiana Traumatic Head and Spinal Cord Injury	7,765
Garnishments	193,971
Other reductions	7,761,081
Total deductions	<u>65,793,514</u>
Change in fiduciary net position	(78,698)
Net position - beginning, restated	<u>1,187,998</u>
Net position - ending	<u>\$ 1,109,300</u>

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

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of 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, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

A. BASIS OF PRESENTATION BASIS OF ACCOUNTING

BASIS OF PRESENTATION

The accompanying financial statements of the West Baton Rouge Parish Sheriff have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. 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 primary government (the Sheriff). These statements include the financial activities of the overall government, except for fiduciary activities. 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 and exchange-like transactions should be recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions should be recognized in accordance with the requirements of GASB Codification Section N50.

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

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. BASIS OF PRESENTATION BASIS OF ACCOUNTING (continued)

FUND FINANCIAL STATEMENTS (FFS):

The fund financial statements provide information about the Sheriff's funds, including its fiduciary funds. Separate statements for each fund category- governmental and fiduciary- are presented. The emphasis of fund financial statements is on major governmental funds.

The Sheriff reports the following major governmental funds:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue is an ad valorem tax levied by the law enforcement district and reimbursements from the parish council. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue

The Work Release Center fund is used to account for the work done by prisoners in private businesses.

Additionally, the Sheriff reports the following fund types:

Fiduciary Funds

These funds are used to report assets held in a custodial capacity for others and therefore not available to support the Sheriff's programs. The Sheriff has adopted GASBS No. 84 for the reporting and classification of its fiduciary activities. Fiduciary reporting focus is on net position and changes in net position and re reported using the accrual basis of accounting. The Sheriff's fiduciary funds are presented in the fiduciary fund financial statements by type, custodial. Because 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 government, these funds are not incorporated into the government-wide statements.

B. REPORTING ENTITY

For financial reporting purposes, the Sheriff's basic financial statements include all funds that are controlled by the Sheriff as an independently elected Parish official. As an independently elected official, the Sheriff is solely responsible for the operations of his office. Other than certain operating expenditures of the Sheriff that are paid or provided by the West Baton Rouge Parish Council (the Parish Council) as required by Louisiana Law, the Sheriff is financially independent. Accordingly, the Sheriff is a primary government for reporting purposes.

The criteria for including organizations as component units within the Sheriff's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include items such as whether the organization is legally separate, whether the Sheriff appoints a voting majority of the organization's board, whether the Sheriff is able to impose his will on the organization, etcetera. The Sheriff does not have any component units.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS

The Governmental Wide Financial Statements (GWFS) and fiduciary fund statements are reported using the economic resources measurement focus. The government wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Sheriff gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, intergovernmental revenues, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

D. INTERFUND ACTIVITY

Interfund activities between governmental funds are eliminated in the Statement of Net Position.

E. BUDGET PRACTICES

The proposed budget for the year ended June 30, 2021, was made available for public inspection and comments from taxpayers at the Sheriff's office during June 2020. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the Sheriff's office, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance. Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposit accounts, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit funds in demand deposit accounts, interest bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. COMPENSATED ABSENCES

Effective July 1, 2021, the Sheriff has the following policy relating to paid time off (PTO):

- PTO is given to all full-time employees annually in a lump sum on their hire/anniversary date. The PTO given to employees at hire/anniversary date is determined on a graduated scale based on employee's years of service and ranges from one week to eight weeks.
- PTO leave can be accumulated and allowed to carry over year to year up to a maximum of 500 hours.
- PTO hours in excess of 500 hours at the end of the year will be forfeited. Employees have the option to sell back any balance exceeding 500 hours on their anniversary date.
 - There is a one-time exception. Accumulated leave in excess of the 400 hours prior to the effective date of the new policy will be grandfathered in and locked as of December 31, 2017. The balance grandfathered in and locked as of December 31, 2017 will be available to employees at any time during their employment.
- A maximum of 500 hours of accumulated PTO will only be paid at the time of an employee's retirement or death.

H. CAPITAL ASSETS

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated fixed assets are recorded at their fair value at the date of donation. The Sheriff maintains a threshold level of \$2,500 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	39
Vehicles	4-5
Equipment	7
Software	3

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. NET POSITION IN THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

For the government-wide statement of net position, net position is reported as restricted when constraints placed on net position use either:

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

Restricted net position - This component consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws, or regulation of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - This component consists of all other net position that do not meet the definition of "restricted" or "net investment in capital assets".

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

J. FUND EQUITY OF FUND FINANCIAL STATEMENTS

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

Nonspendable - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted - represents balances where constraints have been established by parties outside the Sheriff's office or imposed by law through constitutional provisions or enabling legislation.

Committed - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff's highest level of decision-making authority.

Assigned - represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Sheriff's office reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the Sheriff's office reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The Sheriff has two items that qualify for this category; pension and other post-employment benefits related deferrals, which are reported in the government-wide statement.

In addition to liabilities, the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) at that time. The Sheriff has two items that qualify for this category; pension and other post-employment benefits related deferrals. These amounts are recognized as an inflow of resources in the period that the amounts become available.

L. PENSION PLANS

The West Baton Rouge Parish Sheriff's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 7. 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 each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

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.

N. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The Sheriff recognized the cost of providing these retiree benefits as expenditures in the fund financial statements when paid during the year.

O. RECLASSIFICATIONS

Certain amounts in the June 30, 2021 financial statements have been reclassified to conform to the current year presentation. The reclassification has no effect on the change in net position for 2021.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

P. NEW ACCOUNTING PRONOUNCEMENT

The Sheriff adopted GASB Statement No. 84, *Fiduciary Activities*, in the current fiscal year ended June 30, 2021. This statement changes the definition of fiduciary activities, providing more refined guidance on how to determine if an activity is fiduciary in nature and therefore should be reported as such. The statement defines types of fiduciary activities, eliminating agency funds and replacing them with custodial funds. Under this guidance, all fiduciary funds will now report a net position and statement of changes in net position. The following restatement of beginning net position for the custodial funds was required:

Net Position, Beginning of Year	\$	-
Prior Period Adjustment – Adoption of GASB 84		<u>1,187,998</u>
Net Position, Beginning of Year, restated		<u>\$ 1,187,998</u>

2. CASH AND CASH EQUIVALENTS

At June 30, 2021, the Sheriff has unrestricted cash and cash equivalents (book balances) as follows:

Governmental Funds:		
Petty Cash	\$	3,398
Interest bearing and non-interest-bearing demand deposits		<u>10,924,471</u>
Total governmental funds		<u>10,927,869</u>
Fiduciary Funds:		
Interest bearing demand deposits		<u>1,109,300</u>
Total fiduciary funds		<u>1,109,300</u>
Total		<u>\$ 12,037,169</u>

These deposits are stated at cost, which approximates market. 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.

Custodial credit risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. At June 30, 2021, the government's bank balance of \$12,090,353 was not exposed to custodial credit.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

3. RECEIVABLES

The accounts receivables at June 30, 2021 are as follows:

<u>Class of Receivable</u>	
Local	\$ 237,802
State	223,149
Federal	78,804
Total	<u>\$ 539,755</u>

4. 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 in October and billed to the taxpayers in 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 West Baton Rouge Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's and legislative pension fund contributions.

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 16.10 mills on property with assessed valuations totaling \$513,215,295.

The sheriff has authorized and levied an ad valorem tax of 16.10 mills.

5. LONG-TERM LIABILITIES

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

<i>Governmental Activities:</i>	Balance 7/1/2020	Additions	Reductions	Balance 6/30/2021	Due within One Year
Capital lease obligations	\$ 405,210	\$ -	\$ 317,072	\$ 88,138	\$ 88,138
Compensated absences	989,099	220,437	11,342	1,198,194	30,860
OPEB	20,315,832	2,204,032	338,437	22,181,427	-
Net pension liability	6,765,093	4,129,558	1,355,364	9,539,287	-
Total	<u>\$28,475,234</u>	<u>\$6,554,027</u>	<u>\$2,022,215</u>	<u>\$33,007,046</u>	<u>\$118,998</u>

The following is a summary of future minimum lease payments under the capital leases and the present value of the net minimum lease payments as of June 30, 2021.

Year ending June 30 th	
2022	\$ 90,651
Future minimum lease payments	90,651
Less: Amount representing interest	(2,513)
Present value of net minimum payments	<u>\$ 88,138</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

6. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2021, is as follows:

Governmental
Activities:

	<u>Land</u>	<u>Building</u>	<u>Vehicles and Equipment</u>	<u>Total</u>
Cost of Capital				
Assets June 30, 2020	\$ 446,331	\$ 4,771,221	\$ 6,110,887	\$ 11,328,439
Additions	-	280,857	1,069,399	1,350,256
Deletions	-	(26,500)	(405,136)	(431,636)
Cost of Capital				
Assets June 30, 2021	<u>446,331</u>	<u>5,025,578</u>	<u>6,775,150</u>	<u>12,247,059</u>
Accumulated Depreciation				
June 30, 2020	-	1,615,486	4,801,329	6,416,815
Additions	-	112,386	551,692	664,078
Deletions	-	(4,256)	(275,166)	(279,422)
Accumulated Depreciation				
June 30, 2021	<u>-</u>	<u>1,723,616</u>	<u>5,077,855</u>	<u>6,801,471</u>
Capital Assets, net of Accumulated Depreciation				
June 30, 2021	<u>\$ 446,331</u>	<u>\$ 3,301,962</u>	<u>\$ 1,697,295</u>	<u>\$ 5,445,588</u>

For the year ended June 30, 2021, depreciation expense was \$664,078.

Capital Leases

The Sheriff has acquired various vehicles under capital lease obligations. The lease payments relating to the vehicles have been capitalized and included in vehicles and equipment on the accompanying government-wide financial statements. The leased vehicles have a cost of \$600,684 and accumulated amortization of \$475,385, which is included with accumulated depreciation, and has been recorded in the governmental activities. Amortization expense, which is included with depreciation expense, recognized on the leases as of June 30, 2021 was \$142,039 in the governmental activities.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

7. PENSION PLAN

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

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

Plan Description:

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

Members who joined the system on or before December 31, 2011, are eligible for regular retirement benefits upon attaining 30 years of creditable service at any age, or 12 years of creditable service and aged 55 years is entitled to retirement benefit payable monthly for life, equal to 3.33 percent of his final average compensation for each year of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least 10 years of creditable service may retire at age 60. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service. Members who joined the system on or after January 1, 2012, who retires at or after age 62 with at least 12 years of creditable service, at or after age 60 with at least 20 years of creditable service, or at 55 with 30 years of creditable service is entitled to a retirement benefit payable monthly for life, equal to 3.00 percent. For members with 30 or more years of service; the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual times the member's final average compensation each year of creditable service. In any case, the retirement benefit cannot exceed 100 percent of their final average salary.

Members with 20 or more years of service may retire with a reduced retirement at age 55. For members eligible on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest 36 consecutive months (60 highest consecutive months for member employed between July 1, 2006 and July 1, 2013) or joined months if service was interrupted. The earnings to be considered for each 12-month period within the 36-month (or 60 month) period shall not exceed 125% of the preceding 12 months. For members joining after July 1, 2013, final compensation is based on the average monthly earnings during the highest 60 consecutive months and the earnings to be considered for each 12-month period within the 60 months shall not exceed 115% of the preceding 12-month period.

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

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

7. PENSION PLAN (continued)

Plan Description (continued):

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

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

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.

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 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.

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2021, the actual employer contribution rate was 12.25 percent.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

7. PENSION PLAN (continued)

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense. For the year ended June 30, 2021, the Sheriff recognized \$616,451 of non-employer contributions as revenue.

Plan members are required by state statute to contribute 10.25 percent of their annual covered salary and the West Baton Rouge Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.25 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the West Baton Rouge Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Baton Rouge Parish Sheriff's contributions to the System, for the years ending June 30, 2021, 2020, and 2019 were \$1,355,364, \$1,246,787, and \$1,224,253, respectively.

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 \$9,539,287 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 1.3783%, which was a decrease of 0.0519% from its proportion measured as of June 30, 2019.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ (1,114,949)
Changes of assumptions	2,344,664	-
Net difference between projected and actual earnings on pension plan investments	2,295,092	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	112,630	(196,979)
Employer contributions subsequent to the measurement date	1,355,364	-
Total	<u>\$ 6,107,750</u>	<u>\$ (1,311,928)</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

7. PENSION PLAN (continued)

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

The Sheriff reported a total of \$1,355,364 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2020 which will be recognized as a reduction in 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:

<u>Year</u>	<u>LSRPF</u>
2021	\$ 498,397
2022	991,039
2023	1,077,191
2024	787,731
2025	86,100
	<u>\$ 3,440,458</u>

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021 is 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	5.0% (2.50% inflation, 2.5% merit)
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

7. PENSION PLAN (continued)

Actuarial Assumptions (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	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	15%	4.7%	0.7%
Total	<u>100%</u>		<u>5.5%</u>
Inflation			<u>2.4%</u>
Expected Arithmetic Nominal Return			<u>7.9%</u>

Mortality Rate

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.

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

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

7. PENSION PLAN (continued)

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

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

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
LSPRF			
Rates	6.00%	7.00%	8.00%
WBRSO Share of NPL	\$ 17,326,658	\$ 9,539,287	\$ 3,045,000

Amounts Payables to Pension Plan

The Sheriff had \$207,957 due to the pension fund at June 30, 2021.

8. POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (OPEB)

General Information about the OPEB Plan

Plan description – The West Baton Rouge Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The West Baton Rouge Parish Sheriff's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

Benefits Provided – Medical and life benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: attainment of 30 years of service at any age or age 55 and 12 years of service if earlier; or, for employees hired after June 30, 2008, the earliest of 30 years of service at any age, and age 55 with 15 years of service.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer for the amount \$10,000. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

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

Inactive employees or beneficiaries currently receiving benefit payments	44
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	197
	<u>241</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

8. POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (OPEB) (continued)

Total OPEB Liability

The Sheriff's total OPEB liability of \$22,181,427 was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

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

Inflation	2.0%
Salary increases	3.0%, including inflation
Prior discount rate	2.21%
Discount rate	2.16%
Healthcare cost trend rates	5.5% annually until 2030, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2020, the end of the applicable measurement period.

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

Changes in the Total OPEB Liability

Balance at June 30, 2020	\$ 20,315,832
Changes for the year:	
Service cost	427,258
Interest	454,198
Differences between expected and actual experience	1,093,739
Change in assumptions	183,836
Benefit payments and net transfers	(338,437)
Net changes	<u>1,865,595</u>
Balance at June 30, 2021	<u><u>\$ 22,181,427</u></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 a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	<u>1.0% Decrease (1.16%)</u>	<u>Current Discount Rate (2.16%)</u>	<u>1.0% Increase (3.16%)</u>
Total OPEB liability	<u>\$ 26,724,271</u>	<u>\$ 22,181,427</u>	<u>\$ 18,650,060</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

8. POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (OPEB) (continued)

Changes in the Total OPEB Liability (continued)

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 18,656,716	\$ 22,181,427	\$ 26,688,393

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

For the year ended June 30, 2021, the Sheriff recognized OPEB expense of \$1,350,665. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,688,542	\$ (3,383,591)
Change in assumptions	5,991,829	-
Total	\$ 7,680,371	\$ (3,383,591)

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

Years ending June 30:	
2022	\$ 424,209
2023	424,209
2024	424,209
2025	424,209
2026	424,209
Thereafter	2,175,737

9. LITIGATION AND CLAIMS

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions. To handle such risk of loss, the Sheriff maintains commercial insurance policies, workers' compensation insurance, and surety bond coverage. There were no significant reductions in insurance coverage during the year ended June 30, 2021

At June 30, 2021, the Sheriff was involved in several lawsuits. In the opinion of the Sheriff's legal counsel, the ultimate resolution of these claims would not create a liability to the Sheriff in excess of existing insurance coverage.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

10. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL

The Sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the West Baton Rouge Parish Council and are not included in the accompanying financial statements

11. LEASE COMMITMENTS

The Sheriff leases vehicles under various leasing arrangements which qualify as operating leases. The lease payments are made on a monthly basis under scheduled terms that vary.

Management has estimated the future minimum lease payments under all of the non-cancellable lease agreements in effect at June 30, 2021 as follows:

	<u>Amount</u>
Year ending June 30, 2022	\$ <u>7,145</u>

Lease payments made during the year ended June 30, 2021 totaled \$13,844 for the leases.

12. DEFERRED COMPENSATION PLAN

The Sheriff participates in the State of Louisiana Deferred Compensation Plan, (an IRC 457 deferred compensation plan). The plan covers all full-time employees. The Sheriff matches 25% to 100% of employee contributions based on years of service. The Sheriff's contributions for the years ending June 30, 2021 and 2020 were \$353,709 and \$341,162, respectively.

13. EX-OFFICIO TAX COLLECTOR

The amount of cash on hand at the end of the year was \$6,268.

As of June 30, 2021, the West Baton Rouge Parish Sheriff has collected all taxes assessed by the West Baton Rouge Parish Assessor for the 2020 tax year.

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

Atchafalaya Levee District	\$ 2,032,881
West Baton Rouge Parish Drainage District	3,155,487
West Baton Rouge Parish Council	7,771,660
Louisiana Agriculture & Forestry Commission	3,956
West Baton Rouge Parish School Board	29,590,328
West Baton Rouge Parish Council on Aging	1,272,374
Louisiana Tax Commission	20,758
West Baton Rouge Parish Museum	1,017,899
West Baton Rouge Parish Sheriff	8,194,093
West Baton Rouge Parish Library	2,086,693
	<u>\$ 55,146,129</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

14. DUE TO/FROM OTHER FUNDS

During the year, transactions may occur between individual funds. Those related to short-term borrowings are classified as “due from other funds” or “due to other funds on the balance sheet. Interfund receivables and payables between funds within the governmental activities are eliminated in the Statement of Net Position. Individual balances due to/from other funds at June 30, 2021 are as follows:

	Due to Other Funds	Due From Other Funds
Major Governmental Funds:		
General Fund	\$ 813,769	\$ -
Work Release Center	-	813,769
Subtotal – Major Governmental Funds	813,769	813,769
 TOTAL	 \$ 813,769	 \$ 813,769

15. TAX ABATEMENTS

The local government is subject to certain property tax abatements granted by the Louisiana State Board of Commerce and Industry (the “State Board”), a state entity governed by board members representing major economic groups and gubernatorial appointees. Abatements to which the government may be subject include those issued for property taxes under the Industrial Tax Exemption Program (“ITEP”). For the year ending June 30, 2021, the government participated in the Industrial Tax Exemption Program.

Under the ITEP, as authorized by *Article 7, Section 21(F) of the Louisiana Constitution and Executive Order Number JBE 2016-73*, companies that qualify as manufacturers can apply to the State Board for a property tax exemption on all new property, as defined, used in the manufacturing process. Under the ITEP, companies are required to promise to expand or build manufacturing facilities in Louisiana, with a minimum investment of \$5 million. Under the original program guidelines, the exemptions are granted for a 5-year term and are renewable for an additional 5-year term upon approval by the State Board. Effective June 24, 2016 the term of the exemption contract which shall be for up to, but no more than five years and may provide for an ad valorem exemption of up to 100 percent and terms for renewal may be included provided that the renewal of the contract shall be for a period up to, but no more than three years and may provide for an ad valorem tax exemption of up to, but no more than 80 percent. In the case of the local government, these state-granted abatements have resulted in reductions of property taxes, which the tax assessor administers as a temporary reduction in the assessed value of the property involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100 percent. The local government may recapture abated taxes if a company fails to expand facilities or otherwise fail to fulfill its commitments under the agreement.

Taxes abated for the fiscal year ended June 30, 2021 were as follows:

	Total
Tax Abatement Program	
Industrial Tax Exemption Program	\$ 4,500,381
	\$ 4,500,381

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

16. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued December 31, 2021, and determined that there were no events that require disclosure.

No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

REQUIRED
SUPPLEMENTARY INFORMATION – PART III

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>				
Ad valorem taxes	\$ 7,733,500	\$ 8,180,027	\$ 8,181,461	\$ 1,434
Intergovernmental revenues:				
Federal grants	91,750	2,646,958	142,311	(2,504,647)
State and local grants and contributions	5,058,680	5,534,088	5,762,767	228,679
State revenue sharing	64,850	67,451	67,451	-
State supplemental pay	490,000	502,105	501,762	(343)
Fees, charges, and commissions for services:				
Commissions on State Revenue Sharing	72,600	72,630	72,630	-
Civil and criminal fees	1,866,900	1,777,566	2,045,338	267,772
Court attendance	8,000	5,564	6,528	964
Court costs	30,000	17,698	24,361	6,663
Use of money and property:				
Interest	32,000	5,115	5,384	269
Miscellaneous	75,000	107,164	156,245	49,081
Total Revenues	<u>15,523,280</u>	<u>18,916,366</u>	<u>16,966,238</u>	<u>(1,950,128)</u>
<u>EXPENDITURES</u>				
Public safety:				
Personal services and related benefits	13,361,752	14,827,456	14,689,497	137,959
Operating services	1,678,000	1,993,830	1,978,658	15,172
Material and supplies	476,000	439,038	476,711	(37,673)
Travel and training	59,500	44,965	46,968	(2,003)
Capital outlay	246,130	1,068,282	1,129,488	(61,206)
Debt service	-	-	307,102	(307,102)
Total Expenditures	<u>15,821,382</u>	<u>18,373,571</u>	<u>18,628,424</u>	<u>(254,853)</u>
(Deficiency) Excess of Revenues over Expenditures	(298,102)	542,795	(1,662,186)	(2,204,981)
<u>OTHER FINANCING SOURCES</u>				
Proceeds from sale of assets	-	20,825	20,537	(288)
Total other financing sources	<u>-</u>	<u>20,825</u>	<u>20,537</u>	<u>(288)</u>
Net change in fund balance	<u>(298,102)</u>	<u>563,620</u>	<u>(1,641,649)</u>	<u>2,205,269</u>
Fund Balance, July 1, 2020	<u>2,068,158</u>	<u>3,966,833</u>	<u>3,966,835</u>	<u>(2)</u>
Fund Balance, June 30, 2021	<u>\$ 1,770,056</u>	<u>\$ 4,530,453</u>	<u>\$ 2,325,186</u>	<u>\$ 2,205,267</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
WORK RELEASE CENTER FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUES</u>				
Fees, charges, and commissions for services:				
Civil and criminal fees	2,920,000	1,909,205	2,136,283	227,078
Feeding and keeping prisoners	1,585,000	1,055,649	1,275,280	219,631
Miscellaneous commissions	-	-	288	288
Use of money and property:				
Interest	110,000	16,513	16,470	(43)
Sale of Merchandise	200,000	195,729	212,417	16,688
Total Revenues	<u>4,815,000</u>	<u>3,177,096</u>	<u>3,640,738</u>	<u>463,642</u>
<u>EXPENDITURES</u>				
Public safety:				
Personal services and related benefits	3,291,660	3,592,457	3,582,249	10,208
Operating services	1,003,350	882,019	1,042,569	(160,550)
Material and supplies	145,000	147,798	156,581	(8,783)
Travel and training	7,500	5,158	5,158	-
Capital outlay	150,000	245,437	222,240	23,197
Purchase of merchandise for resale	75,000	97,777	87,779	9,998
Total Expenditures	<u>4,672,510</u>	<u>4,970,646</u>	<u>5,096,576</u>	<u>(125,930)</u>
Excess (Deficiency) of Revenues over Expenditures	142,490	(1,793,550)	(1,455,838)	337,712
<u>OTHER FINANCING SOURCES</u>				
Proceeds from sale of assets	-	225	-	(225)
Total other financing sources	<u>-</u>	<u>225</u>	<u>-</u>	<u>(225)</u>
Net change in fund balance	<u>142,490</u>	<u>(1,793,325)</u>	<u>(1,455,838)</u>	<u>337,487</u>
Fund Balance, July 1, 2020	<u>8,946,145</u>	<u>9,763,817</u>	<u>9,763,819</u>	<u>(2)</u>
Fund Balance, June 30, 2021	<u><u>\$ 9,088,635</u></u>	<u><u>\$ 7,970,492</u></u>	<u><u>\$ 8,307,981</u></u>	<u><u>\$ 337,485</u></u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ 472,258	\$ 537,423	\$ 328,992	\$ 336,866
Interest	454,198	594,691	551,145	541,031
Differences between expected and actual experience	1,093,739	(4,019,113)	809,803	(114,271)
Changes of assumptions	183,836	6,801,172	301,049	-
Benefit payments	(338,436)	(320,793)	(329,033)	(311,879)
Net change in total OPEB liability	<u>1,865,595</u>	<u>3,593,380</u>	<u>1,661,956</u>	<u>451,747</u>
Total OPEB liability- beginning	<u>20,315,832</u>	<u>16,722,452</u>	<u>15,060,496</u>	<u>14,608,749</u>
Total OPEB liability- ending	<u>\$ 22,181,427</u>	<u>\$ 20,315,832</u>	<u>\$ 16,722,452</u>	<u>\$ 15,060,496</u>
Covered employee payroll	\$ 9,569,271	\$ 9,290,554	\$ 8,921,915	\$ 8,662,053
Total OPEB liability as a percentage of covered employee payroll	231.80%	218.67%	187.43%	173.87%

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

Notes to Schedule:

<i>Benefit Changes:</i>	None	None	None	None
<i>Changes of Assumptions:</i>				
Discount rate:	2.16%	2.21%	3.50%	3.62%
Mortality Rates:	RP2014	RP2014	RP2000	RP2000
Trends:	Variable	Variable	5.5%	5.5%

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
SCHEDULE OF THE SHERIFF'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2021 (*)

Louisiana Sheriff's Pension and Relief Fund	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's Proportion of the Net Pension Liability (Assets)	1.3783%	1.4302%	1.4373%	1.3920%	1.3858%	1.3856%	1.3714%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 9,539,287	\$ 6,765,093	\$ 5,511,475	\$ 6,027,823	\$ 8,795,603	\$ 6,176,216	\$ 5,430,652
Employer's Covered-Employee Payroll	\$ 10,177,856	\$ 9,993,901	\$ 9,894,528	\$ 9,646,293	\$ 9,464,430	\$ 9,186,570	\$ 8,854,184
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	93.7259%	67.6922%	55.7023%	62.4885%	92.9333%	67.2309%	61.3343%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.7289%	88.9085%	90.4106%	88.4876%	82.0970%	86.6065%	87.3447%

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

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

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
SCHEDULE OF WEST BATON ROUGE PARISH SHERIFF'S CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2021

Louisiana Sheriffs' Pension and Relief Fund	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 1,355,364	\$ 1,246,787	\$ 1,224,253	\$ 1,261,552	\$ 1,278,134	\$ 1,301,359	\$ 1,309,086
Contributions in relation to contractually required contributions	<u>1,355,364</u>	<u>1,246,787</u>	<u>1,224,253</u>	<u>1,261,552</u>	<u>1,278,134</u>	<u>1,301,359</u>	<u>1,309,086</u>
Contribution deficiency (excess)	-	-	-	-	-	-	-
Employer's Covered Employee Payroll	\$ 11,064,197	\$ 10,177,856	\$ 9,993,901	\$ 9,894,528	\$ 9,646,293	\$ 9,464,430	\$ 9,186,570
Contributions as a % of Covered Employee Payroll	12.2500%	12.2500%	12.2500%	12.7500%	13.2500%	13.7500%	14.2500%

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

Notes to the Net Pension Liability Required Supplementary Information:

Changes in Benefit Term: There were no changes in benefit terms for the fiscal year ended June 30, 2021.

Changes in Assumption: There were no changes in assumptions for the fiscal year ended June 30, 2021.

OTHER SUPPLEMENTARY INFORMATION – PART IV

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS

Special revenue fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purpose.

PRISONER WELFARE FUND

The prisoner welfare fund accounts for sales to prisoners in parish jail. Revenues are used to purchase recreational equipment, personal items, and items for resale.

DRUG TASK FORCE FUND

The Drug Task Force is a federal anti-drug abuse grant awarded by the Louisiana Commission in Law Enforcement to local law enforcement authorities to enhance their efforts in the prevention of drug traffic.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2021

	Drug Task Force Fund	Prisoner Welfare Fund	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 13,719	310,492	\$ 324,211
Total assets	\$ 13,719	\$ 310,492	\$ 324,211
 <u>LIABILITIES</u>			
Accounts payable	\$ -	\$ 39,124	\$ 39,124
Accrued liabilities	2,542	4,526	7,068
Total liabilities	2,542	43,650	46,192
 <u>FUND BALANCE</u>			
Restricted for grants	11,177	-	11,177
Assigned	-	266,842	266,842
Total fund balance	11,177	266,842	278,019
Total liabilities and fund balance	\$ 13,719	\$ 310,492	\$ 324,211

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2021

	Drug Task Force Fund	Prisoner Welfare Fund	Total
<u>REVENUES</u>			
Intergovernmental revenues:			
Federal grants	\$ -	\$ -	\$ -
Fees, charges, and commissions for services:			
Miscellaneous commissions	-	4,501	4,501
Use of money and property:			
Interest	51	224	275
Sale of Merchandise	-	637,921	637,921
Total Revenues	51	642,646	642,697
<u>EXPENDITURES</u>			
Public safety:			
Operating services	-	77,673	77,673
Material and supplies	-	16,903	16,903
Capital outlay	-	16,160	16,160
Purchase of merchandise for resale	-	381,332	381,332
Total Expenditures	-	492,068	492,068
Excess of Revenues over Expenditures	51	150,578	150,629
Fund Balance at beginning of year	11,126	116,264	127,390
Fund Balance at end of year	\$ 11,177	\$ 266,842	\$ 278,019

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

CUSTODIAL FUNDS - COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2021

	Tax Collector Fund	Clearing Account	Work Release - Inmate	Inmate Account - Jail	Work Release - Trustee	Civil Account	Total
<u>ASSETS</u>							
Cash	\$ 5,318	\$ 170,925	\$ 526,700	\$ 364,013	\$ 42,344	\$ -	\$ 1,109,300
Total assets	<u>\$ 5,318</u>	<u>\$ 170,925</u>	<u>\$ 526,700</u>	<u>\$ 364,013</u>	<u>\$ 42,344</u>	<u>\$ -</u>	<u>\$ 1,109,300</u>
<u>LIABILITIES</u>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET POSITION</u>							
Restricted for:							
Unsettled balances due to others	5,318	170,925	-	-	-	-	176,243
Inmate personal funds	-	-	526,700	364,013	42,344	-	933,057
Total fiduciary net position	<u>\$ 5,318</u>	<u>\$ 170,925</u>	<u>\$ 526,700</u>	<u>\$ 364,013</u>	<u>\$ 42,344</u>	<u>\$ -</u>	<u>\$ 1,109,300</u>

**WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA**

**CUSTODIAL FUNDS - COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
JUNE 30, 2021**

	Tax Collector Fund	Clearing Account	Work Release - Inmate	Inmate Account - Jail	Work Release - Trustee	Civil Account	Total
<u>Additions</u>							
Ad valorem taxes	\$ 55,504.827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,504,827
State revenue sharing	516.938	-	-	-	-	-	516,938
Interest on:							
Checking accounts	6.756	318	-	-	-	57	7,131
Delinquent taxes	75.978	-	-	-	-	-	75,978
Sheriff sales	-	-	-	-	-	397.766	397,766
Bonds, fines and costs	67.821	247,756	-	-	-	-	315,577
Inmate deposits	-	-	5,567,354	1,935,560	184,285	-	7,687,199
Redemptions	201,695	-	-	-	-	-	201,695
Other additions	24.697	767,156	-	-	-	215,852	1,007,705
Total additions	<u>56,398.712</u>	<u>1,015,230</u>	<u>5,567,354</u>	<u>1,935,560</u>	<u>184,285</u>	<u>613,675</u>	<u>65,714,816</u>
<u>Deductions</u>							
Louisiana Dept. of Agriculture and Forestry	3,366	-	-	-	-	-	3,366
Louisiana Tax Commission	20,330	-	-	-	-	-	20,330
West Baton Rouge Parish:							
Assessor	10,754	-	-	-	-	-	10,754
Sheriff's General Fund	8,438.447	100,281	-	-	-	191,470	8,730,198
Parish Council	10,796.793	191,791	-	-	-	-	10,988,584
School Board	28,951,168	-	-	-	-	-	28,951,168
Clerk of Court	-	42,953	-	-	-	13,329	56,282
Council on Aging	1,238.934	-	-	-	-	-	1,238,934
Atchafalaya Levee District	2,032,017	-	-	-	-	-	2,032,017
Library	2,085.446	-	-	-	-	-	2,085,446
Museum	996.899	-	-	-	-	-	996,899
Eighteenth Judicial District:							
District Attorney	-	128,788	-	-	-	-	128,788
Judge's fund	-	132,672	-	-	-	-	132,672
Indigent defender board	-	189,424	-	-	-	-	189,424
Pension funds	1,557.055	-	-	-	-	-	1,557,055
Refunds and redemptions	358.228	-	-	-	-	-	358,228
Attorneys and litigants	-	-	-	-	-	338.413	338,413
Louisiana State Police Crime Lab	-	1,194	-	-	-	-	1,194
Louisiana Commission on Law Enforcement	-	10,945	-	-	-	-	10,945
Louisiana Traumatic Head and Spinal Cord Injury	-	7,765	-	-	-	-	7,765
Garnishments	-	193,971	-	-	-	-	193,971
Other reductions	40.136	25,181	5,645,327	1,802,303	177,671	70,463	7,761,081
Total deductions	<u>56,529.573</u>	<u>1,024,965</u>	<u>5,645,327</u>	<u>1,802,303</u>	<u>177,671</u>	<u>613,675</u>	<u>65,793,514</u>
Change in fiduciary net position	(130,861)	(9,735)	(77,973)	133,257	6,614	-	(78,698)
Net position - beginning, restated	<u>136,179</u>	<u>180,660</u>	<u>604,673</u>	<u>230,756</u>	<u>35,730</u>	<u>-</u>	<u>1,187,998</u>
Net position - ending	<u>\$ 5,318</u>	<u>\$ 170,925</u>	<u>\$ 526,700</u>	<u>\$ 364,013</u>	<u>\$ 42,344</u>	<u>\$ -</u>	<u>\$ 1,109,300</u>

STATE OF LOUISIANA, PARISH OF WEST BATON ROUGE PARISH

AFFIDAVIT

Michael B. Cazes, Sheriff of West Baton Rouge Parish

BEFORE ME, the undersigned authority, personally came and appeared, Michael B. Cazes, the Sheriff of West Baton Rouge Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct: \$6,268 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.

[Handwritten signature of Michael B. Cazes]

Signature
Sheriff of West Baton Rouge Parish

SWORN to and subscribed before me. Notary, this 15 day of December 20 21, in my office in Port Allen, Louisiana.
(City/Town)

Brandi Mancuso (Signature)

Brandi Mancuso (Print), # 131699

Notary Public

Lifetime (Commission)

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
JUNE 30, 2021

Agency Head Name: Mike Cazes, Sheriff

Purpose	Amount
Salary	\$ 177,956
Benefits- insurance	10,625
Benefits- retirement	60,123
Cell phone	<u>1,056</u>
Total	<u><u>\$ 249,760</u></u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR SESSION
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2021

	First Six Month Period Ended December 31, 2020	Second Six Month Period Ended June 30, 2021
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 181,513	\$ 171,385
Add: Collections		
Civil Fees (<i>including refundable amounts such as garnishments or advance deposits</i>)	188,785	197,374
Bond Fees	70,895	144,326
Asset Forfeiture/Sale	335,431	86,000
Criminal Court Costs/Fees	122,977	255,013
Criminal Fines - Other (Bonds)	14,000	18,500
Criminal Fines - Other	72,605	155,439
Interest Earnings on Collected Balances	148	225
Subtotal Collections	804,841	856,877
Less: Disbursements To Governments & Nonprofits:		
Criminal		
West Baton Rouge Parish Government	58,105	116,515
Indigent Defender Board	64,694	110,827
West Baton Rouge Clerk of Court	15,571	25,095
LA Commission on Law Enforcement Training	1,354	2,798
LA Commission on Law Enforcement Victims Act	3,927	3,153
18th Judicial District Attorney	42,098	75,000
18th Judicial Expense Fund	57,528	72,686
Treasurer, State of LA CMIS	2,046	4,263
LA Supreme Court	334	711
DHH THISCI LA Rehab Service	2,240	4,995
Town of Addis	-	38
LA Department of Public Safety State Police	2,250	1,675
Keep Louisiana Beautiful	-	170
Iberville Substance Abuse	485	435
LA State Police Crime Lab	312	375
Civil		
West Baton Rouge Clerk of Court	8,720	4,609
Other clerks and sheriffs	723	452
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Amount "Self-Disbursed" to Collecting Agency		
Criminal		
West Baton Rouge Parish Sheriff Traffic Fine Cost	7,214	13,527
West Baton Rouge Parish Sheriff Traffic Fine Commission	9,289	16,475
Bond Fees	17,619	29,204
West Baton Rouge Parish Sheriff 2% LCLE Training	28	57
Bank Interest	137	205
Civil		
Commission	105,738	85,128
Bank Interest	11	45
Tax Collector	604	-
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Other Disbursements to Individuals	413,942	198,380
Subtotal Disbursements/Retainage	814,969	766,818
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	\$ 171,385	\$ 261,444



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

Honorable Mike Cazes
West Baton Rouge Parish Sheriff
Port Allen, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining information of the West Baton Rouge 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 West Baton Rouge Parish Sheriff's basic financial statements, and have issued our report thereon dated December 31, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As a part of obtaining reasonable assurance about whether the West Baton Rouge Parish 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 one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned cost as item 2021-001.

West Baton Rouge Parish Sheriff's Response to Finding

West Baton Rouge Parish Sheriff's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. West Baton Rouge Parish Sheriff's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it

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.

Diez, Dupuy + Ruiz

Gonzales, Louisiana

December 31, 2021

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

JUNE 30, 2021

A. SUMMARY OF AUDIT RESULTS

Financial Statements

1. The auditors' report expressed an unmodified opinion on whether the financial statements of the West Baton Rouge Parish Sheriff's Office were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.
3. One instance of noncompliance material to the financial statements of the West Baton Rouge Parish Sheriff's Office which is required to be reported in accordance with *Government Auditing Standards*, was disclosed during the audit.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None noted

C. FINDINGS – COMPLIANCE

2021-001 Budget Law

Criteria: R.S. 38:2234 provides that the governing authority to amend the budget when total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more, or when total actual expenditures and other uses plus projected expenditures and other sources for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.

Condition: Actual revenues in the General Fund had an unfavorable variance of 10.4% to the final budgeted revenues and other sources. The Prisoner Welfare Fund actual expenditures had an unfavorable variance of 6.17% to the final budgeted expenditures and other uses.

Effect: The Sheriff is non-compliant with the Louisiana budget law.

Cause: The General Fund budget was not amended when actual revenues failed to meet budgeted revenues and other sources by more than 5%. The Prisoner Welfare Fund budget was not amended when actual expenditures exceeded budgeted expenditures and other uses by more than 5%.

Recommendation: The Sheriff should monitor budgets on a continual basis and amend the budgets appropriately in accordance with the statute.

Management's corrective action plan: Management will continue to monitor actual revenues and expenditures throughout the year to ensure budget compliance in future fiscal years.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021

A. FINDINGS – FINANCIAL STATEMENT AUDIT

None noted

B. FINDINGS – COMPLIANCE

None noted

C. FINDINGS – MAJOR FEDERAL AWARDS PROGRAM

None noted