

CALCASIEU PARISH SHERIFFS OFFICE

Duty. Respect. Trust.



CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Financial Report
For the Year Ended June 30, 2019



CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	4
REQUIRED SUPPLEMENTARY INFORMATION – PART I	
Management's Discussion and Analysis (UNAUDITED)	7-13
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of Net Position	15
Statement of Activities	16
FUND FINANCIAL STATEMENTS (FFS)	
Balance Sheet - Governmental Funds	19
Reconciliation of the Balance Sheet - Governmental Funds - to the Statement of Net Position	20
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	21
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - to the Statement of Activities	22
Statement of Fiduciary Assets and Liabilities	23
NOTES TO THE FINANCIAL STATEMENTS	24
REQUIRED SUPPLEMENTARY INFORMATION – PART II	
Budgetary Comparison Schedule - General Fund	52
Schedule of Employer's Proportionate Share of Net Pension Liability	53
Schedule of Employer's Contribution	54
Schedule of Changes in Total OPEB Liability and Related Ratios	55
Note to the Required Supplementary Information	56

CONTENTS (Continued)

	PAGE
OTHER SUPPLEMENTARY INFORMATION	
Nonmajor Funds:	
Combining Balance Sheet - Special Revenue Funds	60
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds	61
Budgetary Comparison Schedule – Other Governmental Funds	62
Agency Funds:	
Combining Statement of Fiduciary Assets and Liabilities	64-65
Combining Statement of Changes in Fiduciary Assets and Liabilities	66-67
Calcasieu Parish Sheriff’s Sworn Statement	68
Calcasieu Parish Tax Collector’s Tax Roll Status Report	69-72
Schedule of Compensation, Benefits and Other Payments to Agency Head	73
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	74
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	77
COMPLIANCE AND INTERNAL CONTROL	
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 <i>Government Auditing Standards</i>	79
Independent Auditors’ Report on Compliance with Requirements that could have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	81
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	83



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

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 4690
LAKE CHARLES, LOUISIANA 70606-4690
205 W. COLLEGE STREET
LAKE CHARLES, LOUISIANA 70605-1625
(337) 477-2827
1(800) 713-8432
FAX (337) 478-8418

LESTER LANGLEY, JR.
DANNY L. WILLIAMS
PHILLIP D. ABSHIRE, JR.
DAPHNE BORDELON BERKEN
PHILLIP D. ABSHIRE, III
NICHOLAS J. LANGLEY
ALEXIS H. O'NEAL

INDEPENDENT AUDITORS' REPORT

Calcasieu Parish Sheriff
Lake Charles, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Calcasieu Parish Sheriff
Lake Charles, Louisiana

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff, as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 – 13, budgetary comparison information on page 52, the schedule of employer's proportionate share of net pension liability on page 53, the schedule of employer's contribution on page 54, and the schedule of changes in total OPEB liability and related ratios on page 55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Calcasieu Parish Sheriff's basic financial statements. The nonmajor and agency fund financial statements, budgetary comparison schedule – other governmental funds, Calcasieu Parish Sheriff's sworn statement, the Calcasieu Parish Tax Collector's tax roll status report and the schedule of compensation, benefits and other payments to agency head, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The other supplementary information on pages 60 through 73 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Calcasieu Parish Sheriff.

The schedule of expenditures of federal awards, on pages 74 through 77, is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a and is also not a required part of the basic financial statements.

Calcasieu Parish Sheriff
Lake Charles, Louisiana

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 27, 2019, on our consideration of the Calcasieu Parish Sheriff's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, grants, agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Calcasieu Parish Sheriff's internal control over financial reporting and compliance.

Longley, Williams & Co., P.C.

Lake Charles, Louisiana
December 27, 2019

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis

Within this section of the Calcasieu Parish Sheriff's ("Sheriff") annual financial report, the Sheriff's management is providing this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2019. The following information is provided by the current administration and is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

The Sheriff's governmental activities reported assets exceeding its liabilities by \$37,924,123 (net position) for the fiscal year reported.

Total revenues of \$99,795,088 exceeded expenditures of \$94,474,437, which resulted in current year excess of revenues over expenditures \$5,320,651.

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

- (1) Capital assets of \$35,853,245 included property and equipment of \$87,359,995, net of accumulated depreciation of \$54,545,710, and land of \$726,133.
- (2) Unrestricted net position of \$2,070,878.

The Sheriff's governmental funds reported total ending fund balance of \$92,939,719 this year. This compares to the prior year ending fund balance of \$88,457,510, reflecting an increase of \$4,482,209 during the current year.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$57,259,919, or 59.1% of total General Fund expenditures and 57.9% of total General Fund revenues including transfers.

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

Overview of the Financial Statements

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Government-wide Financial Statements

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

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

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

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

Fund Financial Statements

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

The Sheriff uses governmental funds and fiduciary funds as follows:

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

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

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

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

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

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

Notes to the basic financial statements

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

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning the Sheriff's budget presentations. Budgetary comparison statements are included as "required supplementary information" for the general fund. These schedules demonstrate compliance with the Sheriff's adopted and final revised budget. The Schedule of Employer's Proportionate Share of Net Pension Liability and the Schedule of Employer's Contribution demonstrate the Sheriff's liability of its pension plan in compliance with GASB 68 and 71. The Schedule of Changes in Total OPEB Liability and Related Ratios recognizes the Sheriff's future OPEB (Other Post Employment Benefits) obligations as required by GASB Statement 75. Required supplementary information can be found starting on page 52 of this report.

As discussed, the Sheriff reports major funds in the basic financial statement. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report beginning on page 60.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Financial Analysis of the Sheriff as a Whole

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the Sheriff as a whole. The Sheriff's net position at fiscal year-end is \$37,924,123. The following table provides a summary of the Sheriff's net position:

	2019	Percentage	2018	Percentage
Assets:				
Current assets	\$ 92,939,719	60.91%	\$ 93,239,499	68.30%
Capital assets	35,853,245	23.50%	30,784,615	22.55%
Total Assets	128,792,964	84.41%	124,024,114	90.85%
Deferred outflows of resources	23,790,324	15.59%	12,488,358	9.15%
Total assets and deferred outflows of resources	152,583,288	100.00%	136,512,472	100.00%
Liabilities:				
Current liabilities	2,450,098	2.14%	5,100,566	4.92%
Long-term liabilities	103,269,732	90.07%	93,624,330	90.10%
Total liabilities	105,719,830	92.20%	98,724,896	95.01%
Deferred inflows of resources	8,939,327	7.80%	5,184,104	4.99%
Total liabilities and deferred inflows of resources	114,659,157	100.00%	103,909,000	100.00%
Net position:				
Investment in capital assets	35,853,245		30,784,615	
Unrestricted	2,070,886		1,818,857	
Total net assets	\$ 37,924,131		\$ 32,603,472	

The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 37.93-to-1 for the current year compared to 18.28-to-1 for the previous year.

Long-term liabilities and deferred outflow/inflow of resources consist primarily of other post-employment benefit liability, compensated absences payable and the net pension liability. For details of these liabilities see Note 8 for compensated absences, Note 9 for other post-employment benefits, and Note 10 for net pension liability.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Approximately 94.54% of the governmental activities' net position is invested in capital assets. The Sheriff uses these capital assets to provide services to its citizens.

Overall, the Sheriff's office reports a net position of \$37,924,123. This amount is \$5,320,651 more than last year. The Sheriff's office has \$32.8 million invested in capital assets. The Sheriff's overall financial position increased during fiscal year 2019 due largely to an increase in charges for services and ad valorem tax.

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

	<u>2019</u>	<u>Percentage</u>	<u>2018</u>	<u>Percentage</u>
Revenues:				
Program:				
Charges for services/fines	\$ 17,890,975	17.93%	\$ 16,495,589	15.71%
Operating grants and contributions	1,297,460	1.30%	2,024,481	1.93%
General:				
Sales taxes	52,221,559	52.33%	60,196,015	57.34%
Property taxes	21,795,237	21.84%	20,785,705	19.80%
State supplemental pay	3,984,392	3.99%	3,925,487	3.74%
State revenue sharing	391,046	0.39%	386,441	0.37%
Interest	1,225,805	1.23%	599,213	0.57%
Gain (loss) on sale of assets	114,033	0.11%	(101,920)	-0.10%
Insurance proceeds	414,373	0.42%	344,028	0.33%
Miscellaneous	460,208	0.45%	323,303	0.32%
Total revenues	<u>99,795,088</u>	100.00%	<u>104,978,342</u>	100.00%
Program expenses:				
Public safety	<u>94,474,429</u>	100.00%	<u>90,505,374</u>	100.00%
Change in net position	5,320,659		14,472,968	
Beginning net position	32,603,472		40,465,723	
Effect of adoption of GASB 75	<u>-</u>		<u>(22,335,219)</u>	
Ending net position	<u><u>\$ 37,924,131</u></u>		<u><u>\$ 32,603,472</u></u>	

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Governmental Revenues

The Sheriff is heavily reliant on property and sales taxes as well as service fees and fines to support its operation. Service fees and fines provided 17.93%, property taxes provided 21.84% and sales taxes provided 52.33% of the Sheriff's total revenues. Overall revenues decreased approximately \$5.18 million over the previous year primarily due to their share of sales tax revenues in the parish decreasing approximately 13% in the current year.

Governmental Functional Expenses

The total function of the Sheriff's office is public safety activities. Total actual expenditures of \$94.5 million was an increase of \$3.97 million over the previous year.

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported an ending balance of \$92,939,719. The ending fund balance consisted of \$1,051,076 of nonspendable funds, \$76,131 assigned for capital improvements, \$1,700,000 assigned for legal contingencies, \$26,581,576 assigned for emergencies and \$4,116,013 assigned for other law enforcement activities. As a result, the unassigned fund balance is \$57,259,919. The unassigned fund balance increased by \$4,634,035 from the previous year.

Major Governmental Funds

The General Fund is the Sheriff's primary operating fund and the largest source of day-to-day service delivery. The General Fund's balance increased by \$1,960,359. In fiscal year 2019, revenues decreased \$5.54 million over the prior year, overall expenditures increased by \$2.46 million with an increase of \$1.28 million in personnel services and related benefits, a decrease of \$0.3 million in operating services, an increase of \$0.2 million in material and supplies and an increase of \$1.25 million in capital outlay.

Budgetary Highlights

The General Fund – Overall the actual revenues exceeded the budgeted amounts and expenditures were less than expected as displayed on page 52.

Capital Assets

The Sheriff's investment in capital assets, net of accumulated depreciation as of June 30, 2019, was \$35,853,245. See Note 6 on page 36 for additional information about changes in capital assets during the fiscal year and the end of the year. The following table provides a summary of capital asset activity:

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

	2019	2018
Nondepreciable assets:		
Land	\$ 726,133	\$ 726,133
Work in process	2,312,827	3,439,521
Total non-depreciable asset	\$ 3,038,960	\$ 4,165,654
Depreciable assets:		
Building and improvements	\$ 30,646,580	\$ 24,003,848
Equipment and furniture	36,260,357	35,312,023
Vehicles	20,453,058	18,472,766
Total depreciable assets	87,359,995	77,788,637
Less accumulated depreciation	54,545,710	51,169,675
Book value-depreciable assets	\$ 32,814,285	\$ 26,618,962
Percentage depreciated	62%	66%
Book value-all assets	\$ 35,853,245	\$ 30,784,616

Contacting the Sheriff's Financial Management

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

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF NET POSITION

June 30, 2019

	Governmental Activities
ASSETS	
Cash and interest-bearing deposits	\$ 82,886,402
Receivables, net allowance for doubtful accounts of \$-0-	3,167,948
Investments	5,834,293
Prepaid items	935,221
Inventory	115,855
Capital assets:	
Land	726,133
Capital assets, net	35,127,112
 Total assets	 128,792,964
DEFERRED OUTFLOWS OF RESOURCES	
Pension related	16,417,005
OPEB related	7,373,319
Total deferred outflow of resources	23,790,324
 Total assets and deferred outflows of resources	 \$ 152,583,288
 LIABILITIES	
Accounts payable and accrued liabilities	\$ 2,155,004
Compensated absences payable	295,094
Long-term liabilities:	
Compensated absences payable - long-term portion	1,878,838
Other post employment benefits payable	75,277,877
Net pension liability	26,113,017
 Total liabilities	 105,719,830
DEFERRED INFLOWS OF RESOURCES	
Pension related	8,939,327
NET POSITION	
Invested in capital assets	35,853,245
Unrestricted	2,070,886
 Total net position	 37,924,131
 Total liabilities, deferred inflows of resources and net position	 \$ 152,583,288

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2019

Activities	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Fees, Fines, And Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Public safety	\$ 94,474,429	\$ 17,890,975	\$ 1,297,460	\$ (75,285,994)
Total Governmental Activities	\$ 94,474,429	\$ 17,890,975	\$ 1,297,460	(75,285,994)
General revenues:				
Taxes -				
Property taxes, levied for general purposes				21,795,237
Sales and use taxes, levied for general purposes				52,221,559
State supplemental pay				3,984,392
State revenue sharing				391,046
Interest and investment earnings				1,225,805
Insurance proceeds				414,373
Gain on sale of assets				114,033
Miscellaneous				460,208
Total general revenues				80,606,653
Change in net position				5,320,659
Net position at beginning of year				32,603,472
Net position at end of year				\$ 37,924,131

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

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

Other Governmental

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

Fiduciary Funds

To account for the funds held for others.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2019

	<u>General</u>	<u>Other Governmental</u>	<u>Total</u>
ASSETS			
Cash and interest-bearing deposits	\$ 78,830,159	\$ 4,056,243	\$ 82,886,402
Receivables, net allowance for doubtful accounts of \$-0-	3,058,866	109,082	3,167,948
Investments	5,834,293	-	5,834,293
Prepaid items	931,339	3,882	935,221
Inventory	<u>115,855</u>	<u>-</u>	<u>115,855</u>
 Total assets	 <u>\$ 88,770,512</u>	 <u>\$ 4,169,207</u>	 <u>\$ 92,939,719</u>
LIABILITIES			
Accounts payable and accrued liabilities	<u>\$ 2,105,692</u>	<u>\$ 49,312</u>	<u>\$ 2,155,004</u>
 Total liabilities	 <u>2,105,692</u>	 <u>49,312</u>	 <u>2,155,004</u>
FUND BALANCES			
Nonspendable	1,047,194	3,882	1,051,076
Assigned for capital improvements	76,131	-	76,131
Assigned for legal contingencies	1,700,000	-	1,700,000
Assigned for emergencies	26,581,576	-	26,581,576
Assigned for other law enforcement activities	-	4,116,013	4,116,013
Unassigned	<u>57,259,919</u>	<u>-</u>	<u>57,259,919</u>
	<u>86,664,820</u>	<u>4,119,895</u>	<u>90,784,715</u>
 Total liabilities and fund balances	 <u>\$ 88,770,512</u>	 <u>\$ 4,169,207</u>	 <u>\$ 92,939,719</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

June 30, 2019

Total fund balances for governmental funds at June 30, 2019	\$ 90,784,715
---	---------------

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

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

Deferred outflows - pension related	\$ 16,417,005	
Deferred outflows - OPEB related	7,373,319	
		23,790,324

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

Land	726,133	
Capital assets, net of \$54,545,710 accumulated depreciation	35,127,112	
		35,853,245

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

Long-term liabilities at June 30, 2019:		
Compensated absences payable	(2,173,932)	
Other post retirement benefits	(75,277,877)	
Net pension liability	(26,113,017)	
Deferred inflows - pension related	(8,939,327)	
		(112,504,153)

Total net position of governmental activities at June 30, 2019	\$ <u><u>37,924,131</u></u>
--	-----------------------------

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

For the Year Ended June 30, 2019

	General	Other Governmental	Totals
REVENUES			
Ad valorem taxes	\$ 21,795,237	\$ -	\$ 21,795,237
Intergovernmental	5,472,930	199,968	5,672,898
Commissions, fees and charges	16,418,345	1,472,630	17,890,975
Interest	1,208,564	17,242	1,225,806
Sales taxes	52,221,559	-	52,221,559
Proceeds from sale of assets	140,991	-	140,991
Insurance proceeds	414,373	-	414,373
Other	425,072	35,136	460,208
Total revenues	98,097,071	1,724,976	99,822,047
 EXPENDITURES			
Public safety:			
Personnel services and related benefits	70,404,927	-	70,404,927
Operating services	9,612,708	853,946	10,466,654
Materials and supplies	5,565,108	185,102	5,750,210
Travel and other charges	397,850	9,760	407,610
Capital outlay	10,156,119	309,322	10,465,441
Total expenditures	96,136,712	1,358,130	97,494,842
 EXCESS OF REVENUES OVER EXPENDITURES	1,960,359	366,846	2,327,205
 OTHER FINANCING SOURCES (USES)			
Operating transfers in	800,000	-	800,000
Operating transfers (out)	(800,000)	-	(800,000)
Total other financing sources (uses)	-	-	-
 NET CHANGES IN FUND BALANCE	1,960,359	366,846	2,327,205
 FUND BALANCES AT BEGINNING OF YEAR	84,704,461	3,753,049	88,457,510
 FUND BALANCES AT END OF YEAR	\$ 86,664,820	\$ 4,119,895	\$ 90,784,715

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

For the Year Ended June 30, 2019

Total net changes in fund balances at June 30, 2019 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 2,327,205
<p>The change in net position reported for governmental activities in the Statement of Activities is different because:</p> <p>Revenues that are not available to pay current obligations are not reported in the fund financial statements, but they are presented as revenues in the statement of activities.</p>		
Non-employer contributions to cost-sharing pension plan		2,780,102
<p>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.</p>		
Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 10,465,441	
Depreciation expense for the year ended June 30, 2019	<u>(5,369,842)</u>	5,095,599
<p>Governmental funds report proceeds from the sale of capital assets. However, in the Statement of Activities, the loss on the disposal of capital assets is reported. The change in net assets differs from the change in fund balance by the carrying value of capital assets disposed.</p>		
		(26,958)
<p>Government funds do not report changes in long-term liabilities as expenditures. However, the following changes in long-term liabilities do appear in the Statement of Activities since the liabilities are reported on the Statement of Net Position</p>		
Change in compensated absences	(46,728)	
Change in other post retirement benefits	(3,592,663)	
Pension contribution subsequent to the measurement date	5,729,955	
Pension expense	<u>(6,945,853)</u>	<u>(4,855,289)</u>
Total changes in net position at June 30, 2019 per Statement of Activities		<u>\$ 5,320,659</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

June 30, 2019

ASSETS

Cash and interest-bearing deposits

\$ 4,025,265

LIABILITIES

Due to taxing bodies and others

\$ 4,025,265

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

INTRODUCTION

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

B. BASIS OF PRESENTATION

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

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

Government-Wide Financial Statements (“GWFS”)

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

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

Fund Financial Statements (FFS)

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

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

Governmental Fund Types

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

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

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

B. BASIS OF PRESENTATION (Continued)

Governmental Fund Types (Continued)

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

Fiduciary Fund Type – Agency Funds

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

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

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

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

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

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

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

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

Revenues

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

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

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

Expenditures

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

Other Financing Sources (Uses)

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

Deferred Revenues

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

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

D. CASH AND INTEREST-BEARING DEPOSITS

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

E. INVESTMENTS

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

F. RECEIVABLES

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

G. INVENTORY

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

H. CAPITAL ASSETS

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

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

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

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

I. LONG-TERM LIABILITIES

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

J. COMPENSATED ABSENCES

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

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

At June 30, 2019, employees of the Sheriff's office have accumulated \$2,173,932 in leave privileges; \$295,094 in current liabilities and \$1,878,838 in long-term liabilities.

K. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED 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 outflows of resources (expenditure) until then. The Sheriff has two items that qualifies for this category; pension related deferrals and OPEB related deferrals, which is reported in the government-wide statement.

In addition, 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 one item that qualify for this category; pension related deferrals. This amount is recognized as an inflow of resources in the period that the amount becomes available.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

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

L. EQUITY CLASSIFICATIONS

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

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use by either (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

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.

M. FUND EQUITY

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

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

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

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

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

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

M. FUND EQUITY (Continued)

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

Unassigned – all other spendable amounts.

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

N. 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.

O. INTERFUND TRANSACTIONS

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

P. DATE OF MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS

Subsequent events were evaluated through the date of the independent auditors' report, which is the date the financial statements were available to be issued.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

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

R. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENT

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

In June 2017, GASB issued Statement No. 87, “*Leases.*” The statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The provisions of GASB Statement No. 87 are effective for fiscal years beginning after December 15, 2019. The effect of implementation on the Sheriff’s financial statements has not yet been determined.

2. *CASH AND INTEREST-BEARING DEPOSITS*

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2019, the Sheriff has cash and cash equivalents (book balances) as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Assets and Liabilities	Total
Demand deposits	\$ 26,879,130	\$ 4,025,265	\$ 30,904,395
Time deposits	56,007,272	-	56,007,272
Total	\$ 82,886,402	\$ 4,025,265	\$ 86,911,667

These deposits are stated at cost, which approximates market. Custodial credit risk is the risk that in the event of a bank failure, the Sheriff’s deposits may not be returned to it. The Sheriff does not have a policy for custodial credit risk, however, under state laws, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

2. *CASH AND INTERST BEARING DEPOSITS (Continued)*

At June 30, 2019, the Sheriff has \$84,905,074 in deposits (collected bank balances). These deposits are secured from risk by \$26,153,061 of federal deposit insurance and \$71,852,806 of pledged securities held by the custodial banks in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

3. *INVESTMENTS*

Investments held at June 30, 2019 consist of \$5,834,293 in the Louisiana Asset Management Pool, a local government investment pool.

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

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

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

- Credit Risk: LAMP is rated AAAM by Standard and Poor's.
- Custodial Credit Risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

3. *INVESTMENTS (Continued)*

- Interest Rate Risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments is 60 days as of June 30, 2019.
- Foreign Currency Risk: Not applicable to 2a7-like pools.

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

At June 30, 2019, the Sheriff's investment in LAMP of \$5,834,293 is carried at cost, which approximates fair market value.

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

4. *RECEIVABLES*

The receivables of \$3,167,949 at June 30, 2019, are as follows:

	Governmental Activities
<i>Due from other governmental units</i>	
Ad valorem taxes	\$ 181,589
Intergovernmental	523,552
Commission, fees and charges	2,134,881
<i>Due from non governmental units</i>	
Commission, fees and charges	150,548
Interest	156,257
Other	21,122
	3,167,949
Allowance for doubtful accounts	-
	\$ 3,167,949

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

5. *AD VALOREM TAXES*

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

Ad valorem taxes are budgeted and recorded in the year for which levied and billed. For the year ended June 30, 2019, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 9.85 mills on property with an assessed valuations totaling \$2,242,535,002.

Total law enforcement taxes levied during 2019 were \$24,981,590. Taxes receivable were \$181,589 at June 30, 2019 and are reported as a component of receivables, due from other governmental units, in the General Fund in these financial statements.

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

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

6. *CAPITAL ASSETS*

Capital asset activity for the year ended June 30, 2019 was as follows:

	<u>Balance</u> <u>July 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2019</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 726,133	\$ -	\$ -	\$ 726,133
Work in process	3,439,521	958,835	(2,085,529)	2,312,827
Other capital assets:				
Building and improvements	24,003,848	6,646,718	(3,986)	30,646,580
Vehicles	18,472,766	2,969,243	(988,951)	20,453,058
Equipment and furniture	<u>35,312,022</u>	<u>2,051,465</u>	<u>(1,103,130)</u>	<u>36,260,357</u>
Total	81,954,290	12,626,261	(4,181,596)	90,398,955
Less accumulated depreciation				
Building and improvements	(11,960,960)	(772,710)	3,986	(12,729,684)
Vehicles	(12,041,249)	(2,373,916)	945,366	(13,469,799)
Equipment and furniture	<u>(27,167,465)</u>	<u>(2,223,216)</u>	<u>1,044,454</u>	<u>(28,346,227)</u>
	<u>(51,169,674)</u>	<u>(5,369,842)</u>	<u>1,993,806</u>	<u>(54,545,710)</u>
Net capital assets	<u>\$ 30,784,616</u>	<u>\$ 7,256,419</u>	<u>\$ (2,187,790)</u>	<u>\$ 35,853,245</u>

Depreciation expense in the amount of \$5,369,842 was charged to public safety. During the year ended June 30, 2019 the Calcasieu Parish Sheriff sold or removed obsolete inventory items with a net book value of \$102,261 and received approximately \$140,991 for their sale at auction.

7. *DEFERRED COMPENSATION PLAN*

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

8. *LONG-TERM LIABILITIES*

Long-term liability activity for the year ended June 30, 2019 is as follows:

	6/30/2018			6/30/2019	Due within
	Balance	Additions	Reductions	Balance	One Year
Accrued compensated absences	\$ 2,127,205	\$ 3,206,975	\$ (3,160,248)	\$ 2,173,932	\$ 295,094
Unfunded pension liability	27,075,997	11,576,707	(12,539,678)	26,113,026	-
Other post retirement benefits	64,739,705	11,875,930	(1,337,758)	75,277,877	-
Total long-term liabilities	<u>\$ 93,942,907</u>	<u>\$ 26,659,612</u>	<u>\$ (17,037,684)</u>	<u>\$ 103,564,835</u>	<u>\$ 295,094</u>

9. *OTHER POSTEMPLOYMENT BENEFITS*

General Information about the OPEB Plan

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

Benefits Provided – Medical and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical/dental coverage for the retiree only (not dependents). Employees are covered a retirement system whose retirement eligibility (D.R.O.P. entry) age is 55 and completion of 15 years of service.

The employer pays for \$10,000 of life insurance after retirement for retirees but it is based on the blended active/retired rate and there is thus an implied subsidy. Since GASB 74/75 requires the use of "unblended" rates, we have used the valuation mortality table to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

Employees covered by benefit terms – At July 1, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	172
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>917</u>
Total	<u><u>1,089</u></u>

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

9. *OTHER POSTEMPLOYMENT BENEFITS (Continued)*

Total OPEB Liability

The Sheriff's total OPEB liability of \$75,277,877 was measured as of July 1, 2018 and was determined by an actuarial valuation as of that date.

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

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount rate	3.5%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Flat 5.5% annually

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

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

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2019.

Changes in Total OPEB Liability

Balance at June 30, 2018	\$ 64,739,705
Changes for the year:	
Service cost	2,189,348
Interest	2,304,203
Differences between expected and actual experience	6,002,977
Changes in assumptions	1,379,402
Benefit payments and net transfers	(1,337,758)
Net Change	<u>10,538,172</u>
Balance at June 30, 2019	<u><u>\$ 75,277,877</u></u>

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

9. *OTHER POSTEMPLOYMENT BENEFITS (Continued)*

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

	1% Decrease 2.5%	Current Discount Rate 3.5%	1% Increase 4.5%
Total OPEB liability	\$ 91,326,033	\$ 75,277,877	\$ 62,839,712

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% Decrease 4.5%	Current Discount Rate 5.5%	1% Increase 6.5%
Total OPEB liability	\$ 62,806,751	\$ 75,277,877	\$ 91,524,682

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

For the year ended June 30, 2019, the Sheriff recognized OPEB expense of \$4,930,422. At June 30, 2019, 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	\$ 6,070,550	\$ -
Change in assumptions	1,302,769	-
Total	\$ 7,373,319	\$ -

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

9. *OTHER POSTEMPLOYMENT BENEFITS (Continued)*

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:	
2020	\$ 436,870
2021	436,870
2022	436,870
2023	436,870
2024	436,870
Thereafter	5,188,969
	<u>\$ 7,373,319</u>

10. *PENSION PLAN*

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

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

Summary of Significant Accounting Policies:

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

Basis of Accounting:

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

Fund Employees:

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

Plan Fiduciary Net Position:

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

Pension Amount Netting:

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

Plan Description:

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

Benefits Provided:

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

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

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

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

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

Disability Benefits:

A member is eligible to receive disability benefits if 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.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

Survivor Benefits:

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

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

Deferred Benefits:

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

Back Deferred Retirement Option Plan (Back-DROP):

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

Cost of Living Adjustments:

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

Employer Contributions:

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2018, the actual employer contribution rate was 12.75% with an additional 0.00% allocated from the Funding Deposit Account. Employer proportionate share of contributions for the year ended June 30, 2018 was \$5,975,881.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue in the amount of \$2,780,102 and excluded from pension expense for the year ended June 30, 2018.

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

At June 30, 2019, the Sheriff reported a liability of \$26,113,026 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2018 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, 2018, the Sheriff's proportion was 6.809755%, which was an increase of 0.5570346% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the Sheriff recognized pension expense of \$6,950,810 less employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contribution of \$4,948.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

At June 30, 2019, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 7,330,334
Change of assumptions	7,719,375	-
Net difference between projected and actual earnings on pension plan investments	-	1,550,151
Change in proportion and differences between employer contributions and proportionate share of contributions	2,967,675	58,842
Employer contributions subsequent to the measurement date	5,729,955	-
Total	\$ 16,417,005	\$ 8,939,327

The Sheriff reported a total of \$5,729,955 as deferred outflow of resources related to pension contributions made subsequent to the measurement date which will be recognized as a reduction in net pension liability in the year ended June 30, 2019.

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

For the year ending June 30,

2020	\$ 2,277,104
2021	710,344
2022	(2,171,167)
2023	265,773
2024	665,669
	\$ 1,747,723

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

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

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

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2018 is as follows:

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	2018 – 6 years 2017 – 7 years 2016 – 7 years 2015 – 6 years 2014 – 6 years
Investment Rate of Return	7.25%, net of investment expense
Projected salary increases	5.5% (2.6% inflation, 2.9% merit)
Mortality	RP-2000 Combined Healthy with Blue Collar Adjustment Sex District Table for active members, healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Table for disabled annuitants
Cost of Living Adjustment	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

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

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

Estimates of arithmetic real rates of return for each major asset class based on Fund's target asset allocation as of June 30, 2018 were as follows:

Asset Class	Expected Rate of Return		
	Target Asset Allocation	Real Rate Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity securities	62.0%	6.9%	4.3%
Bonds	23.0%	3.2%	0.7%
Alternative investments	15.0%	4.5%	0.7%
Cash and cash equivalents	0.0%	0.0%	0.0%
Totals	<u>100.0%</u>		<u>5.7%</u>
Inflation			<u>2.5%</u>
Expected arithmetic nominal return			<u><u>8.2%</u></u>

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

10. *PENSION PLAN (Continued)*

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

The following presents the net pension liability of the participating employers calculated using the discount rate of 7.25%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate as of June 30, 2018:

	Change in Discount Rate:		
	2018		
	1%	Current	1%
	Decrease	Discount	Increase
	6.25%	7.25%	8.25%
Employer's proportionate share of the net pension liability	\$ 59,097,247	\$ 26,113,017	\$ (1,655,932)

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

Payables to the pension plan. The Sheriff has a statutorily required contribution payable to the plan, for the month of June 2019, in the amount of \$897,186 as of June 30, 2019.

11. *RISK MANAGEMENT*

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

12. *CONTINGENCIES AND COMMITMENTS*

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

13. *CHANGES IN AGENCY FUND BALANCES*

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

	Beginning of Year	Additions	Reductions	End of Year
Cash Appearance Bond	\$ 535,596	\$ 986,170	\$ (1,127,294)	\$ 394,472
Fines and Costs	184,427	2,704,511	(2,667,376)	221,562
Civil Suits	529,365	6,104,880	(6,067,651)	566,594
Work Release Programs	32,987	37,387	(60,918)	9,456
Inmate Deposits	332,841	2,492,285	(2,455,629)	369,497
Tax Collector	2,602,497	245,457,141	(246,029,388)	2,030,250
Evidence	580,816	2,685,572	(2,832,954)	433,434
	<u>\$ 4,798,529</u>	<u>\$ 260,467,946</u>	<u>\$ (261,241,210)</u>	<u>\$ 4,025,265</u>

14. *EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY*

The Sheriff's office is located within the Administrative Complex and Calcasieu Correctional Center on East Broad Street. The cost of maintaining and operating the parish law enforcement building, as required by statute, is paid by the Calcasieu Parish Police Jury. These expenditures are not included in the accompanying financial statements.

15. *SALES TAXES*

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

The sales tax is to provide for a new salary schedule for deputies; the funding of an increase in the Patrol and Corrections Divisions and related law enforcement functions; capital improvements expenditures not to exceed nine million dollars and the creation of an Emergency Fund Balance or Reserve to be utilized in the event of an emergency and to provide continuity in operations. The Emergency Reserve Fund balance at June 30, 2019 was \$26,581,576.

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

15. *SALES TAXES (Continued)*

For the year ended June 30, 2019, \$34,819,301 was collected. Of this amount, \$-0- was used to purchase capital assets, \$24,283,641 for payroll and \$169,360 for collection fees and refunds.

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

Since inception, a total of \$330,860,187 has been collected. The breakdown of usage of this sales tax is as follows:

Usage	Amount
Capital assets	\$ 9,000,000
Payroll	200,997,591
Collections fees and refunds	2,622,116
	\$ 212,619,707

The remaining balance of \$118,240,480 consists of the following:

Invested in LAMP and CD's (reserved for emergencies)	\$ 26,581,576
Available for operations	91,658,904
	\$ 118,240,480

16. *LEASES*

The Sheriff's office has entered into a number of operating leases throughout the year to lease various facilities and equipment. For the year ended June 30, 2019, lease expenditures approximated \$89,671 for all types of leases. Majority of these leases are year to year leases. The minimum lease payments under multiple year leases are as follow:

For year end June 30,	
2020	\$ 47,410
2021	\$ 41,700
2022	\$ 40,200
2023	\$ 40,200
2024	\$ 40,200

17. *SUBSEQUENT EVENTS*

The Calcasieu Parish Sherriff's office is not aware of any subsequent events through the date of the independent auditors' report, the date the financial statements were available to be issued, for events requiring to be recorded or disclosed in the financial statement.

REQUIRED SUPPLEMENTARY
INFORMATION

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the Year Ended June 30, 2019

	GENERAL FUND			
	BUDGET		Actual	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Ad valorem taxes	\$ 20,800,000	\$ 21,800,000	\$ 21,795,237	\$ (4,763)
Intergovernmental	6,592,627	5,530,865	5,472,930	(57,935)
Commissions, fees and charges	15,542,436	16,481,318	16,418,345	(62,973)
Interest	582,103	1,212,507	1,208,564	(3,943)
Sales taxes	56,500,000	51,414,000	52,221,559	807,559
Proceeds from sale of assets	40,000	156,975	140,991	(15,984)
Insurance proceeds	-	414,373	414,373	-
Other	4,000	8,997	425,072	416,075
Total revenues	<u>100,061,166</u>	<u>97,019,035</u>	<u>98,097,071</u>	<u>1,078,036</u>
EXPENDITURES				
Public safety:				
Personnel services and related benefits	67,887,184	70,500,082	70,404,927	95,155
Operating services	11,146,869	9,467,905	9,612,708	(144,803)
Materials and supplies	6,981,584	6,522,441	5,565,108	957,333
Travel and other charges	574,670	441,685	397,850	43,835
Capital outlay	12,612,470	10,814,552	10,156,119	658,433
Total expenditures	<u>99,202,777</u>	<u>97,746,665</u>	<u>96,136,712</u>	<u>1,609,953</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	858,389	(727,630)	1,960,359	2,687,989
OTHER FINANCING SOURCES (USES)				
Operating transfers in	800,000	976,375	800,000	(176,375)
Operating transfers (out)	(800,000)	(800,000)	(800,000)	-
Total other financing sources (uses)	<u>-</u>	<u>176,375</u>	<u>-</u>	<u>(176,375)</u>
NET CHANGES IN FUND BALANCE	858,389	(551,255)	1,960,359	2,511,614
FUND BALANCES AT BEGINNING OF YEAR	<u>84,152,422</u>	<u>84,704,461</u>	<u>84,704,461</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 85,010,811</u>	<u>\$ 84,153,206</u>	<u>\$ 86,664,820</u>	<u>\$ 2,511,614</u>

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2019

Year Ended	Proportion of the net pension liability	Proportionate share of the net pension liability	Coverd employee payroll	Share of the net pension liability as a percentage of its covered employee payroll	Plan fiduciary net position as a percentage of the total pension liability
June 30, 2019	6.809755%	\$26,113,017	\$46,775,161	55.83%	90.41%
June 30, 2018	6.252722%	\$27,075,997	\$46,869,688	57.77%	113.01%
June 30, 2017	6.088910%	\$38,645,672	\$43,309,409	89.23%	121.81%
June 30, 2016	6.051753%	\$26,975,794	\$41,584,344	64.87%	86.61%
June 30, 2015	6.075504%	\$24,059,034	\$40,124,083	59.96%	87.34%

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

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EMPLOYER'S CONTRIBUTION
FOR THE YEAR ENDED JUNE 30, 2019

Year Ended	Contractually required contribution	Contributions in relation to contractual required contribution	Contribution deficiency (excess)	Employer's covered employee payroll	Contribuions as a % of covered employee payroll
June 30, 2019	\$ 5,729,955	\$ 5,729,955	\$ -	\$46,775,161	12.2500%
June 30, 2018	\$ 5,975,881	\$ 5,975,881	\$ -	\$46,869,688	12.7500%
June 30, 2017	\$ 5,738,502	\$ 5,738,502	\$ -	\$43,309,409	13.2500%
June 30, 2016	\$ 5,717,846	\$ 5,717,846	\$ -	\$41,584,344	13.7500%
June 30, 2015	\$ 5,717,683	\$ 5,717,683	\$ -	\$40,124,083	14.2500%

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

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2019

	2019	2018
Total OPEB Liability		
Service cost	\$ 2,189,348	\$ 1,772,523
Interest	2,304,203	2,131,332
Changes of benefit terms	-	-
Difference between expected and actual experience	6,002,977	454,548
Changes in assumptions	1,379,402	-
Benefit payments	(1,337,758)	(1,027,817)
Net change in total OPEB liability	10,538,172	3,330,586
 Total OPEB liability - beginning as restated	 64,739,705	 61,409,119
 Total OPEB liability - ending	 \$ 75,277,877	 \$ 64,739,705
 Covered-employee payroll	 \$ 38,123,320	 \$ 35,059,920
 Net OPEB liability as a percentage of covered-employee payroll	 197.46%	 184.65%

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

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Required Supplementary Information

1. BUDGETS AND BUDGETARY ACCOUNTING

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

2. PENSION PLAN

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Amounts reported in fiscal year ended June 30, 2019 for Sheriffs' Pension and Relief Fund reflect an adjustment in the discount rate used to measure the total pension liability. The discount rate for the System was reduced by 0.25% to 7.25% as of the valuation date June 30, 2018. Other changes are as follows:

Valuation Date	June 30, 2017	June 30, 2018
Investment Rate of Return	7.50%	7.25%

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Required Supplementary Information

3. OPEB PLAN

Changes of Benefit Terms –

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

Changes of Assumptions –

There were no changes of assumptions for the year ended June 30, 2019.

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

OTHER SUPPLEMENTARY INFORMATION

NONMAJOR FUND DESCRIPTIONS - SPECIAL REVENUE FUNDS

REGIONAL LAW ENFORCEMENT TRAINING ACADEMY FUND

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

SOUTHWEST LOUISIANA CRIMINALISTIC LABORATORY FUND

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

June 30, 2019

	Regional Law Enforcement Training Academy	Southwest Louisiana Criminalistic Laboratory	<u>Total</u>
ASSETS			
Cash and interest-bearing deposits	\$ 234,710	\$ 3,821,533	\$ 4,056,243
Receivables	181	108,901	109,082
Prepays	<u>3,882</u>	<u>-</u>	<u>3,882</u>
Total assets	<u><u>\$ 238,773</u></u>	<u><u>\$ 3,930,434</u></u>	<u><u>\$ 4,169,207</u></u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	<u>\$ 3,647</u>	<u>\$ 45,665</u>	<u>\$ 49,312</u>
Total liabilities	3,647	45,665	49,312
Fund balances:			
Nonspendable	3,882	-	3,882
Assigned	<u>231,244</u>	<u>3,884,769</u>	<u>4,116,013</u>
Total fund balance	<u>235,126</u>	<u>3,884,769</u>	<u>4,119,895</u>
TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$ 238,773</u></u>	<u><u>\$ 3,930,434</u></u>	<u><u>\$ 4,169,207</u></u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

For the Year Ended June 30, 2019

	Regional Law Enforcement Training Academy	Southwest Louisiana Criminalistic Laboratory	<u>Total</u>
REVENUES			
Training fees	\$ 119,475	\$ -	\$ 119,475
Crime laboratory fees	-	1,338,559	1,338,559
Interest earnings	72	17,170	17,242
Grants	-	199,968	199,968
Bonding fees	-	14,596	14,596
Other	403	34,733	35,136
Total revenues	<u>119,950</u>	<u>1,605,026</u>	<u>1,724,976</u>
EXPENDITURES			
Public safety:			
Operating services	66,907	787,037	853,944
Materials and supplies	40,008	145,095	185,103
Travel and other charges	6,107	3,654	9,761
Capital outlay	-	309,322	309,322
Total expenditures	<u>113,022</u>	<u>1,245,108</u>	<u>1,358,130</u>
EXCESS OF EXPENDITURES OVER REVENUES	6,928	359,918	366,846
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	6,928	359,918	366,846
FUND BALANCES AT BEGINNING OF YEAR	<u>228,198</u>	<u>3,524,851</u>	<u>3,753,049</u>
FUND BALANCES AT END OF YEAR	<u>\$ 235,126</u>	<u>\$ 3,884,769</u>	<u>\$ 4,119,895</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BUDGETARY COMPARISON SCHEDULE - OTHER GOVERNMENTAL

For the Year Ended June 30, 2019

	OTHER GOVERNMENTAL			
	BUDGET		Actual	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental	\$ 202,550	\$ 199,967	\$ 199,968	\$ 1
Commissions, fees and charges	1,290,500	1,439,276	1,472,630	33,354
Interest	8,075	16,607	17,242	635
Other	1,500	35,001	35,136	135
Total revenues	<u>1,502,625</u>	<u>1,690,851</u>	<u>1,724,976</u>	<u>34,125</u>
EXPENDITURES				
Public safety:				
Operating services	941,655	858,240	853,946	4,294
Materials and supplies	220,000	185,055	185,102	(47)
Travel and other charges	18,800	11,651	9,760	1,891
Capital outlay	360,000	309,323	309,322	1
Total expenditures	<u>1,540,455</u>	<u>1,364,269</u>	<u>1,358,130</u>	<u>6,139</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(37,830)	326,582	366,846	40,264
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	(37,830)	326,582	366,846	40,264
FUND BALANCES AT BEGINNING OF YEAR	<u>3,753,049</u>	<u>3,753,049</u>	<u>3,753,049</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 3,715,219</u>	<u>\$ 4,079,631</u>	<u>\$ 4,119,895</u>	<u>\$ 40,264</u>

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

FIDUCIARY FUND TYPE - AGENCY FUNDS

CASH APPEARANCE BOND FUND

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

FINES AND COSTS FUND

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

WORK RELEASE PROGRAMS FUND

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

INMATE DEPOSIT FUND

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

TAX COLLECTOR FUND

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

June 30, 2019

	<u>Cash Appearance Bond</u>	<u>Fines and Costs</u>	<u>Civil Suits</u>	<u>Work Release DOC</u>
ASSETS				
Cash and interest-bearing deposits	<u>\$ 394,472</u>	<u>\$ 221,562</u>	<u>\$ 566,594</u>	<u>\$ -</u>
LIABILITIES				
Due to taxing bodies and others	<u>\$ 394,472</u>	<u>\$ 221,562</u>	<u>\$ 566,594</u>	<u>\$ -</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES (CONTINUED)

June 30, 2019

	Work Release CCC	Inmate Deposit	Tax Collector	Evidence	TOTAL
ASSETS					
Cash and interest-bearing deposits	\$ 9,456	\$ 369,497	\$ 2,030,250	433,434	\$ 4,025,265
LIABILITIES					
Due to taxing bodies and others	\$ 9,456	\$ 369,497	\$ 2,030,250	\$ 433,434	\$ 4,025,265

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

For the Year Ended June 30, 2019

	Cash Appearance Bond	Fines and Costs	Civil Suits	Work Release DOC
BALANCES AT BEGINNING OF YEAR	\$ 535,596	\$ 184,427	\$ 529,365	\$ 14,965
ADDITIONS				
Appearance bonds	986,170	-	-	-
Suits, sales, seizures, etc.	-	-	6,104,880	-
Fines and costs	-	2,704,447	-	-
Taxes, fees, etc., paid to tax collector	-	-	-	-
Evidence cash received	-	-	-	-
Inmate receipts	-	-	-	-
Other additions	-	64	-	-
Total additions	986,170	2,704,511	6,104,880	-
REDUCTIONS				
Taxes, fees, etc., distributed to taxing bodies and others	-	-	-	-
District Attorney's General Fund	196,209	282,678	-	-
Sheriff's General Fund	196,209	189,095	-	-
Calcasieu Parish Police Jury	-	846,940	-	-
Indigent Defender Fund	196,209	358,000	-	-
Clerk of Court	-	178,308	-	-
Southwest Louisiana Regional Crime Lab	-	365,364	-	-
Judicial Expense Fund	196,209	52,591	-	-
Crime Victims Reparation	-	24,341	-	-
Criminal Indigent Transcript Fund	-	55,570	-	-
Public Defender fee	-	64,966	-	-
Bond refunds	342,458	-	-	-
Remittance of civil suits:				
General Fund	-	-	1,597,961	-
Clerk of Court	-	-	307,592	-
Other sheriffs and clerks	-	-	6,713	-
Litigants	-	-	3,665,102	-
Attorneys, appraisers, and other costs	-	-	102,584	-
Refunds	-	-	387,699	-
Inmate disbursements	-	-	-	14,965
Other settlements	-	249,523	-	-
Total reductions	1,127,294	2,667,376	6,067,651	14,965
BALANCES AT END OF YEAR	\$ 394,472	\$ 221,562	\$ 566,594	\$ -

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

For the Year Ended June 30, 2019

	Work Release CCC	Inmate Deposit	Tax Collector	Evidence	TOTAL
BALANCES AT BEGINNING OF YEAR	\$ 18,022	\$ 332,841	\$ 2,602,497	\$ 580,816	\$ 4,798,529
ADDITIONS					
Appearance bonds	-	-	-	-	986,170
Suits, sales, seizures, etc.	-	-	-	-	6,104,880
Fines and costs	-	-	-	-	2,704,447
Taxes, fees, etc., paid to tax collector	-	-	245,431,309	-	245,431,309
Evidence cash received	-	-	-	2,685,572	2,685,572
Inmate receipts	37,387	2,492,285	-	-	2,529,672
Other additions	-	-	25,832	-	25,896
Total additions	37,387	2,492,285	245,457,141	2,685,572	260,467,946
REDUCTIONS					
Taxes, fees, etc., distributed to taxing bodies and others	-	-	246,029,388	-	246,029,388
District Attorney's General Fund	-	-	-	-	478,887
Sheriff's General Fund	-	-	-	-	385,304
Calcasieu Parish Police Jury	-	-	-	-	846,940
Indigent Defender Fund	-	-	-	-	554,209
Clerk of Court	-	-	-	-	178,308
Southwest Louisiana Regional Crime Lab	-	-	-	-	365,364
Judicial Expense Fund	-	-	-	-	248,800
Crime Victims Reparation	-	-	-	-	24,341
Criminal Indigent Transcript Fund	-	-	-	-	55,570
Public Defender fee	-	-	-	-	64,966
Bond refunds	-	-	-	-	342,458
Remittance of civil suits:					
General Fund	-	-	-	-	1,597,961
Clerk of Court	-	-	-	-	307,592
Other sheriffs and clerks	-	-	-	-	6,713
Litigants	-	-	-	-	3,665,102
Attorneys, appraisers, and other costs	-	-	-	-	102,584
Refunds	-	-	-	-	387,699
Inmate disbursements	-	2,448,941	-	-	2,463,906
Other settlements	45,953	6,688	-	2,832,954	3,135,118
Total reductions	45,953	2,455,629	246,029,388	2,832,954	261,241,210
BALANCES AT END OF YEAR	\$ 9,456	\$ 369,497	\$ 2,030,250	\$ 433,434	\$ 4,025,265

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

Sheriff



Calcasieu Parish Sheriff's Office
SHERIFF AND EX-OFFICIO TAX COLLECTOR

ACCOUNTING DIVISION
P.O. BOX 3005
LAKE CHARLES, LOUISIANA 70602

STATE OF LOUISIANA, PARISH OF CALCASIEU

AFFIDAVIT

Tony Mancuso, Sheriff of Calcasieu

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

The following information is true and correct:

\$15,102.47 is the amount of cash on hand in the tax collector account on June 30, 2019.

He further deposed and said:

All itemized statements of the amount of taxes collected for the year 2018 by taxing authority, are true and correct.

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

[Handwritten signature]

Signature

Sheriff of Calcasieu Parish

SWORN to and subscribed before me, Notary this 11th day of Sept., 2019 in

My office in Lake Charles, Louisiana

[Handwritten signature] (Signature)

Heather Michelle Simon (Print), # 054298

(Commission)

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

TAX ROLL STATUS REPORT - 2018 TAX ROLL YEAR
AS OF JUNE 30, 2019

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated /		2018 Collectable Tax		Refunds To		Net Collections	Left To Collect	Collectible Tax	
				Exempt	Roll	Collections	Refunds	Process	Roll Not Yet Collected				
(005) SP-SC MT #1 (ALL) 1028.086	\$ 19,657,274	\$ 11,623	\$ (145,654)	\$ (16,560)	\$ 19,506,682	\$ 19,406,058	\$ 14,363	\$ (166)	\$ 19,391,861	\$ 115,154	0.59%		
(005) SP-SC MT #2 (ALL) 1028.087	7,494,897	4,432	(55,535)	(6,314)	7,437,479	7,399,114	5,476	(63)	7,393,701	43,906	0.59%		
(019) SCHOOL #34 SK (*3,*3L) 1028.130	1,938,100	1,661	(18,461)	(1,403)	1,919,897	1,916,838	1,284	-	1,915,554	4,343	0.23%		
(019) SCHOOL #34 SK (*3,*3L) 1028.131	102,005	87	(972)	(74)	101,047	100,886	68	-	100,819	229	0.23%		
(023) SCHOOL #23 SK (*4,*4S,4W) 1028.097	2,902,365	1	(20,098)	(330)	2,881,939	2,880,071	707	-	2,879,365	2,574	0.09%		
(023) SCHOOL #23 SK (*4,*4S,4W) 1028.142	1,886,826	1	(13,066)	(214)	1,873,547	1,872,333	459	-	1,871,873	1,673	0.09%		
(025) SCHOOL #25 SK (*2,8,8I) 1028.094	608,649	1,534	(8,582)	(721)	600,879	551,902	1,257	-	550,646	50,234	8.36%		
(025) SCHOOL #25 SK (*2,8,8I) 1028.149	979,130	2,468	(13,806)	(1,161)	966,632	887,843	2,022	-	885,821	80,811	8.36%		
(026) SCHOOL #26 SK (7,7V) 1028.098	293,605	56	(917)	(154)	292,590	290,967	180	-	290,787	1,803	0.62%		
(026) SCHOOL #26 SK (7,7V) 1028.150	603,382	115	(1,885)	(317)	601,296	597,961	370	-	597,591	3,705	0.62%		
(026) SCHOOL #26 SK (7,7V) 1028.151	900,719	172	(2,813)	(473)	897,605	892,626	552	-	892,074	5,531	0.62%		
(028) SCHOOL #28 MT (*2) 1028.128	280,906	1,343	(5,287)	(22)	276,940	273,362	658	-	272,704	4,236	1.53%		
(028) SCHOOL #28 SK (*2) 1028.142	271,891	1,300	(5,117)	(21)	268,053	264,589	637	-	263,952	4,101	1.53%		
(030) SCHOOL #30 SK (*4,*4S)	801,357	104	(2,979)	(165)	798,318	796,157	540	-	795,617	2,701	0.34%		
(030) SCHOOL #30 SK (*4,*4S)	1,256,566	164	(4,671)	(258)	1,251,800	1,248,411	846	-	1,247,565	4,235	0.34%		
(030) SCHOOL #30 SK (*4,*4S)	2,835,572	369	(10,541)	(583)	2,824,817	2,817,170	1,909	-	2,815,261	9,556	0.34%		
(030) SCHOOL #30 SK (*4,*4S)	417,275	54	(1,551)	(86)	415,692	414,567	281	-	414,286	1,406	0.34%		
(041) COM CTR #3 MT#1A (7,7V)	353,321	68	(1,104)	(186)	352,100	350,147	217	-	349,930	2,170	0.62%		
(041) COM CTR #3 MT#1B (7,7V)	118,188	23	(369)	(62)	117,780	117,127	72	-	117,054	726	0.62%		
(043) COM CTR #4 MT#1 (1)	489,759	122	(3,203)	(209)	486,468	483,791	703	-	483,089	3,379	0.69%		
(043) COM CTR #4 MT#2 (1)	979,517	243	(6,407)	(418)	972,936	967,583	1,405	-	966,178	6,758	0.69%		
(043) COM CTR #4 MT#3 (1) SR	195,903	49	(1,281)	(84)	194,587	193,517	281	-	193,236	1,352	0.69%		
(050) FP #2 MT #2 (*4,*4S)	1,216,483	181	(9,174)	(32)	1,207,458	1,207,328	766	-	1,206,562	896	0.07%		
(050) FP #2 MT (*4,*4S)	1,589,659	237	(11,988)	(42)	1,577,866	1,577,696	1,001	-	1,576,695	1,171	0.07%		
(055) FIRE PRO #1 MT#1 (6)	415,891	1,320	(4,581)	(337)	412,293	412,107	1,677	-	410,430	1,863	0.45%		
(055) FIRE PRO #1 MT#2 (6)	101,851	323	(1,122)	(83)	100,970	100,924	411	-	100,513	456	0.45%		
(055) FIRE PRO #1 SK (6)	325,923	1,034	(3,590)	(264)	323,103	322,957	1,314	-	321,643	1,460	0.45%		
(056) FP #3 MT #1 (*4,*4S,*4W)	922,972	0	(4,183)	(232)	918,558	918,157	110	-	918,046	511	0.06%		
(056) FP #3 MT #2 (*4,*4S,*4W)	752,790	0	(3,412)	(189)	749,189	748,862	90	-	748,772	417	0.06%		
(058) WW #8 MT (*3,*8)	129,788	230	(3,355)	(245)	126,419	119,235	498	(117)	118,854	7,800	6.17%		
(058) WW #8 SK (*3,*8)	168,283	298	(4,349)	(317)	163,915	154,599	646	(152)	154,106	10,113	6.17%		
(061) SCHOOL #31 SK (*3,*3L)	2,973,653	4,814	(24,780)	(18,776)	2,934,911	2,879,423	2,521	(379)	2,877,281	58,388	1.99%		
(061) SCHOOL #31 SK (*3,*3L)	1,475,647	2,389	(12,297)	(9,317)	1,456,422	1,428,886	1,251	(188)	1,427,824	28,975	1.99%		
(064) WW #14 MT (*5)	557,641	770	(1,818)	(275)	556,317	549,189	604	-	548,585	7,732	1.39%		
(064) WW #14 SK (*5)	105,284	145	(343)	(52)	105,034	103,688	114	-	103,574	1,460	1.39%		
(072) REC #1 MT (3,3L)	4,769,781	3,914	(44,657)	(8,373)	4,720,665	4,697,723	3,469	(105)	4,694,358	26,516	0.56%		
(072) REC #1 SK (3,3L)	2,124,721	1,744	(19,893)	(3,730)	2,102,842	2,092,622	1,545	(47)	2,091,123	11,812	0.56%		
(080) FP #1 MT #1 (1) 1028.027	494,656	123	(3,235)	(211)	491,332	488,629	710	-	487,919	3,413	0.69%		
(080) FP #1 MT #2 (1) 1028.026	629,829	156	(4,119)	(269)	625,597	622,155	903	-	621,252	4,345	0.69%		
(080) FP #1 MT #3 (1) 1028.134	685,661	170	(4,485)	(293)	681,054	677,307	983	-	676,324	4,731	0.69%		
(083) FP #1 MT (2)	247,100	1,112	(4,423)	(19)	243,771	240,806	545	-	240,261	3,510	1.44%		
(083) FP #1 SK (2)	142,082	640	(2,543)	(11)	140,168	138,463	313	-	138,150	2,018	1.44%		
(083) FP #1 SK (2)	-	-	-	-	-	-	-	-	-	-	0.00%		

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

TAX ROLL STATUS REPORT - 2018 TAX ROLL YEAR - (Continued)
AS OF JUNE 30, 2019

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated / Exempt	2018 Collectable Tax Roll	Collections	Refunds	Refunds To Process	Net Collections	Left To Collect	Collectible Tax Roll Not Yet Collected
(101) L.C. CITY GEN ALMNY MT	4,529,695	4,138	(35,445)	(8,831)	4,489,557	4,470,911	914	-	4,469,997	19,560	0.44%
(101) L.C. CITY PLAY/REC MT	1,271,625	1,162	(9,950)	(2,479)	1,260,357	1,255,123	256	-	1,254,866	5,491	0.44%
(101) L.C. CITY POLICE MT	3,935,267	3,595	(30,793)	(7,673)	3,900,396	3,884,197	794	-	3,883,403	16,993	0.44%
(101) LC BLDG/STS/BRIDGS MT	1,723,090	1,574	(13,483)	(3,359)	1,700,821	1,700,729	348	-	1,700,381	7,440	0.44%
(141) SULPHUR CITY FIRE MT	870,727	25	(4,049)	(411)	866,293	858,681	382	-	858,299	7,994	0.92%
(141) SULPHUR GEN ALMNY MT	961,283	28	(4,470)	(453)	956,388	947,984	422	-	947,562	8,826	0.92%
(141) SULPHUR STREET MT	870,727	25	(4,049)	(411)	866,293	858,681	382	-	858,299	7,994	0.92%
(146) WESTLAKE CITY FIRE MT	290,318	-	(426)	(236)	289,655	288,836	0	-	288,836	819	0.28%
(146) WESTLAKE CITY GEN ALMNY MT	206,448	-	(303)	(168)	205,977	205,394	0	-	205,394	583	0.28%
(146) WESTLAKE CITY POLICE MT	290,318	-	(426)	(236)	289,655	288,836	0	-	288,836	819	0.28%
001 PAR TXMT(12345678,81)	5,860,223	2,157	(34,813)	(1,322)	5,826,246	5,796,218	3,802	(79)	5,792,496	33,909	0.58%
003 PARTXMT(3L4S4W6D7V)	1,759,809	1,694	(17,345)	(3,290)	1,740,869	1,731,875	1,526	-	1,730,349	10,520	0.60%
004 CONSTSCHOOL MT(ALL)	11,511,594	6,807	(85,297)	(9,699)	11,423,405	11,364,478	8,411	(97)	11,356,164	67,436	0.59%
008 ROAD MAINT MT (ALL)	8,706,666	5,148	(64,514)	(7,336)	8,639,964	8,595,395	6,362	(74)	8,589,107	51,005	0.59%
009 CAL-LC HEALTH MT(ALL)	5,318,266	3,145	(39,406)	(4,480)	5,277,524	5,250,300	3,886	(45)	5,246,459	31,155	0.59%
010 JUV DET MT (ALL)	7,472,480	4,418	(55,369)	(6,295)	7,415,235	7,376,984	5,460	(63)	7,371,587	43,775	0.59%
012 MOSQ CONT MT(ALL)	5,161,128	3,052	(38,242)	(4,347)	5,121,590	5,095,171	3,771	(44)	5,091,444	30,234	0.59%
013 ASSESSOR MT (ALL)	2,849,871	1,685	(21,117)	(2,401)	2,828,038	2,813,449	2,082	(24)	2,811,391	16,695	0.59%
017 CRIMINAL JUST MT(ALL)	6,776,828	4,007	(50,214)	(5,709)	6,724,912	6,690,223	4,952	(57)	6,685,328	39,698	0.59%
018 SCHOOL #33 SK (*3,*3L)	2,366,041	134	(23,015)	(2,512)	2,340,647	2,333,570	1,943	-	2,331,627	9,020	0.39%
020 FIRE DIST #2 MT (*3)	2,463,159	228	(15,997)	(1,155)	2,446,234	2,429,746	1,959	(219)	2,428,006	18,666	0.76%
021 SCHOOL #21 SK (6,6D)	808,215	3,532	(9,755)	(912)	801,080	799,707	2,800	-	796,907	4,173	0.52%
024 SCHOOL #24 SK (5)	284,289	391	(923)	(140)	283,616	279,997	307	-	279,690	3,926	1.38%
031 COLLECTION FEE	18,516	-	(230)	(6,294)	11,993	11,528	-	-	11,528	465	3.88%
032 FIRE PRO #4 MT (*4)	514,252	250	(2,212)	(173)	512,117	512,563	927	-	511,635	481	0.00%
033 GRAV 2 MT (7,7V)	622,044	119	(1,943)	(327)	619,893	616,455	381	-	616,074	3,820	0.62%
034 WCCH MT(4,4S,4W7,7V)	7,738,074	514	(41,371)	(1,361)	7,695,856	7,681,998	3,460	-	7,678,538	17,318	0.23%
035 GRAV 4 MT (3,3L)	5,021,269	4,120	(47,011)	(8,815)	4,969,563	4,945,412	3,652	(110)	4,941,870	27,913	0.56%
036 COM CTR#3 MT#2(7,7V)	182,260	35	(569)	(96)	181,630	180,622	112	-	180,510	1,119	0.62%
037 GRAV 5 MT (4,4S,4W)	4,782,893	282	(26,200)	(742)	4,756,233	4,748,725	2,092	-	4,746,634	9,599	0.20%
038 GRAV 9 MT (2)	444,162	1,999	(7,950)	(33)	438,178	432,848	980	-	431,869	6,309	1.44%
039 COM CTR #1 MT (6,6D)	214,106	936	(2,584)	(242)	212,216	211,852	742	-	211,110	1,106	0.52%
042 LIBRARY MT (ALL)	12,364,353	7,311	(91,616)	(10,418)	12,269,630	12,206,335	9,035	(105)	12,197,406	72,433	0.59%
044 REC #1 MT (*4,4W)	3,751,121	1	(31,788)	(669)	3,718,664	3,717,745	623	-	3,717,122	1,542	0.04%
045 AIRPORT MT (3,3L,*4)	821,288	427	(4,921)	(915)	815,880	813,372	378	(11)	813,005	2,898	0.36%
046 VINTON H&T MT (7,7V)	146,803	28	(459)	(77)	146,295	145,484	90	-	145,394	901	0.62%
047 LCHT(*13,3L*4*4S4W*6)	3,943,164	1,836	(28,368)	(3,977)	3,912,655	3,901,933	1,953	(48)	3,900,028	12,723	0.33%
048 FIRE PRO#1 MT#2(*8,8I)	74,985	535	(1,046)	(122)	74,351	67,438	88	-	67,350	7,001	9.42%
051 FIRE PRO#1 MT#1(*8,8I)	74,985	535	(1,046)	(122)	74,351	67,438	88	-	67,350	7,001	9.42%
052 FOREST ACS MT(ALL)	17,158	1	(8)	(4)	17,148	17,148	0	-	17,147	1	0.00%
053 GRAV DRG#6 MT(5,6,6D)	776,004	2,379	(6,385)	(660)	771,337	766,291	1,882	-	764,408	6,929	0.90%
054 GRAV DRG#8 MT (1)	1,081,386	268	(7,073)	(462)	1,074,120	1,068,210	1,551	-	1,066,659	7,461	0.69%
057 WTR WKS #9 (*4)	439,008	65	(3,311)	(12)	435,751	435,704	277	-	435,427	323	0.07%

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

TAX ROLL STATUS REPORT - 2018 TAX ROLL YEAR - (Continued)
AS OF JUNE 30, 2019

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated / Exempt	2018 Collectable Tax Roll	Collections	Refunds	Refunds To Process	Net Collections	Left To Collect	Collectible Tax Roll Not Yet Collected
059 WTR WKS #11(*4,*7)	307,191	141	(1,290)	(105)	305,937	306,181	524	-	305,657	279	0.09%
060 WTR WKS #7 MT (*4,*6)	405,672	532	(3,711)	(87)	402,405	402,145	617	-	401,528	877	0.22%
062 LAW ENF #1 MT(ALL)	11,736,064	6,939	(86,961)	(9,888)	11,646,155	11,586,079	8,575	(99)	11,577,603	68,751	0.59%
063 FIRE PRO #1 MT (5)	210,302	289	(683)	(103)	209,804	207,127	227	-	206,900	2,905	1.38%
065 WTR WKS #5 (*3*3L*8)	176,092	7	(1,978)	(212)	173,908	160,447	31	-	160,416	13,492	7.76%
066 WTR WKS#12MT W (*3)	920,099	58	(4,415)	(256)	915,486	915,781	1,133	-	914,648	838	0.09%
067 COLISEUM MT (ALL)	3,208,881	1,897	(23,777)	(2,703)	3,184,298	3,167,872	2,345	(27)	3,165,554	18,798	0.59%
068 WTR WKS #2 (*4)	491,932	0	(14,675)	(111)	477,146	476,990	32	-	476,958	187	0.04%
070 WTR WKS #10 (*7)	332,798	12	(704)	(57)	332,048	332,062	86	-	331,977	72	0.02%
075 GRAV #7 MT #2 (8,8I)	132,435	347	(1,924)	(163)	130,695	119,622	284	-	119,338	11,357	8.69%
076 GRAV #7 MT #1 (8,8I)	404,716	1,060	(5,881)	(498)	399,398	365,560	868	-	364,692	34,705	0.00%
078 SEWER #11 MT (*3,*8)	215,902	12	(3,262)	(385)	212,266	208,263	53	-	208,210	4,056	1.91%
082 FIRE PRO #2 MT (*8)	416,428	103	(6,177)	(424)	409,930	376,993	1,106	-	375,887	34,043	8.30%
086 CHENLT AUTH MT(ALL)	12,229,731	7,231	(90,618)	(10,303)	12,136,041	12,073,438	8,936	(104)	12,064,605	71,643	0.59%
087 CRTHSE JAIL MT(ALL)	7,001,221	4,140	(51,876)	(5,898)	6,947,586	6,911,747	5,115	(59)	6,906,691	41,014	0.59%
088 FIRE PRO #1 MT #1 (7)	560,285	8	(1,136)	(86)	559,071	556,231	221	-	556,010	3,060	0.55%
090 LAW ENF #2 MT(ALL)	10,367,232	6,130	(76,817)	(8,734)	10,287,810	10,234,741	7,575	(88)	10,227,254	60,732	0.59%
091 NIBLTS BLF PK MT(7,7V)	375,091	72	(1,172)	(197)	373,794	371,721	230	-	371,491	2,303	0.62%
093 COMM CTR #2 (*4,4S)	7,243,982	635	(29,103)	(1,042)	7,214,472	7,198,425	4,126	-	7,194,299	20,173	0.28%
094 TC FEE PU, RS	128,197	48	(176)	-	128,069	128,066	-	-	128,066	3	0.00%
095 TC FEE PP BANKS	6,642	-	-	-	6,642	6,642	-	-	6,642	-	0.00%
099 PARISH LIENS	123,442	-	(1,530)	(41,961)	79,951	76,850	-	-	76,850	3,101	3.88%
121 L.C. CITY GRASS LIENS	150,311	-	(15,074)	(41,393)	93,844	91,428	-	-	91,428	2,415	2.57%
122 L.C. CITY ADMIN HEARING FEE	6,150	-	(270)	(2,150)	3,730	3,730	-	-	3,730	-	0.00%
140 DEQUINCY CITY TAXES	101,184	-	(988)	(155)	100,040	99,532	71	-	99,460	580	0.58%
150 VINTON CITY TAXES	50,879	62	(238)	(175)	50,528	50,076	12	-	50,064	464	0.92%
155 IOWA CITY TAXES	90,725	(0)	(765)	(138)	89,821	89,742	0	-	89,742	79	0.00%
161 SULPHUR CITY LIENS	60,661	-	(3,195)	(33,124)	24,342	24,342	-	-	24,342	-	0.00%
166 WESTLAKE CITY LIENS	3,637	-	-	(2,561)	1,077	1,077	-	-	1,077	-	0.00%
170 VINTON CITY LIENS	6,578	-	-	(2,451)	4,127	4,127	-	-	4,127	-	0.00%
180 DEQUINCY LIEN	800	-	-	-	800	800	-	-	800	-	0.00%
TOTALS	\$ 241,978,058	\$ 143,895	\$ (1,786,533)	\$ (347,617)	\$ 239,987,803	\$ 238,617,196	\$ 174,994	\$ (2,572)	\$ 238,444,774	\$ 1,548,173	0.65%

* Note: This schedule includes only the activity related to the 2018 tax roll (i.e., the current tax roll). Activity related to prior years' tax rolls is not presented.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

TAX ROLL STATUS REPORT - 2018 TAX ROLL YEAR - (Continued)
AS OF JUNE 30, 2019

Per the above schedule, approximately 0.65 percent of the total tax levied has yet to be collected. Reason for not collecting total roll include:

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

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

June 30, 2019

Agency Head Name / Title: Tony Mancuso, Sheriff

Purpose:	<u>Amount Paid</u>
Salary	\$ 160,338
Benefits - insurance	11,094
Benefits - retirement	35,725
Benefits - deferred compensation	8,748
Benefits - medicare	2,627
Fuel and registrations	2,739
Membership dues	14,166
Travel	765
Cell phone	543
Conference travel	1,343
	<u>\$ 238,088</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

Federal Grantor/Pass- Through Grantor/Program Title	Recovery Act	Federal CFDA Number	Pass-Through Grantors Number	Expenditures
U.S. Department of Justice Direct Programs				
Direct Program				
Edward Byrne Memorial Justice Assistance Grant Program		16.738		\$ 35,002
DNA Backlog Reduction Program				
Direct Program				
DNA Capacity and Backlog Reduction		16.741		187,252
Passed through State of Louisiana				
Forensic Science Improvement Grant		16.741	2016-CD-01-3448	12,716
Subtotal DNA Backlog Reduction Program				<u>199,968</u>
Passed through State of Louisiana				
Juvenile Justice and Delinquency Prevention_Allocation to States		16.540	2014-JF-27-4417	9,435
Crime Victim Assistance		16.575	2016-VA-04-3738	9,881
Crime Victim Assistance		16.575	2015-VA-03/01/04-3711	47,056
Crime Victim Assistance		16.575	2017-VA-03/01/04-4304	49,411
Crime Victim Assistance		16.575	2017-VA-04-4315	9,881
Subtotal Crime Victim Assistance				<u>116,229</u>
Violence Against Women Formula Grants		16.588	2017-WF-01-4160	26,854
Violence Against Women Formula Grants		16.588	2018-WF-01-4777	27,291
Subtotal Violence Against Women Formula Grants				<u>54,145</u>
Total U.S. Department of Justice				414,779

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - (Continued)
For the Year Ended June 30, 2019

Federal Grantor/Pass- Through Grantor/Program Title	Recovery Act	Federal CFDA Number	Pass-Through Grantors Number	Expenditures
U.S. Department of Transportation:				
Passed through State of Louisiana				
Highway Safety Cluster:				
State and Community Highway Safety		20.600	2018-30-17	13,077
State and Community Highway Safety		20.600	2019-30-17	9,219
Subtotal for State and Community Highway Safety				<u>22,296</u>
National Priority Safety Program				
National Priority Safety Program		20.616	2019-30-17	17,414
National Priority Safety Program		20.616	2019-30-17	12,292
Subtotal for State and Community Highway Safety				<u>29,706</u>
Alcohol Open Container Requirements		20.607	2018-30-17	6,198
Subtotal Highway Safety Cluster				<u>58,200</u>
Total U.S. Department of Transportation				58,200
Executive Office of the President:				
<i>Passed-through JEFFERSON PARISH SHERIFFS OFFICE</i>				
High Intensity Drug Trafficking Areas Program		95.001	G18GC001A	142,680
High Intensity Drug Trafficking Areas Program		95.001	G19GC0001A-55131	89,873
Subtotal for High Intensity Drug Trafficking Areas Program				<u>232,553</u>
Total Executive Office of the President:				232,553

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - (Continued)
For the Year Ended June 30, 2019

Federal Grantor/Pass- Through Grantor/Program Title	Recovery Act	Federal CFDA Number	Pass-Through Grantors Number	Expenditures
Department of Homeland Security Direct Programs				
Direct Program				
Port Security Grant Program		97.056		61,319
Passed through State of Louisiana				
Homeland Security Grant Program		97.067	EMW-2016-SS-00018-SO	73,740
Passed through Calcasieu Parish Police Jury				
Hazard Mitigation Grant Program		97.039	1786-019-0001-14 CRITICAL FACILITIES MOELING ST	16,875
Hazard Mitigation Grant Program		97.039	1786-019-0001-14 CRITICAL FACILITIES E BROAD ST	19,125
Hazard Mitigation Grant Program		97.039	1786-019-0001-14 CRITICAL FACILITIES HWY 90 E	22,646
Subtotal for Hazaard Mitigation Grant Program				<u>58,646</u>
Total Department of Homeland Security Direct Programs				<u>193,705</u>
<i>Total Expenditures of Federal Awards</i>				<u><u>\$ 899,237</u></u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
For the Year Ended June 30, 2019

NOTES TO SCHEDULE

A. BASIS OF PRESENTATION

The schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Calcasieu Parish Sheriff under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Calcasieu Parish Sheriff, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Calcasieu Parish Sheriff.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

C. INDIRECT COST RATE

The Calcasieu Parish Sheriff has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance for the year ended June 30, 2019.

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

COMPLIANCE
AND
INTERNAL CONTROL



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

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 4690
LAKE CHARLES, LOUISIANA 70606-4690
205 W. COLLEGE STREET
LAKE CHARLES, LOUISIANA 70605-1625
(337) 477-2827
1(800) 713-8432
FAX (337) 478-8418

LESTER LANGLEY, JR.
DANNY L. WILLIAMS
PHILLIP D. ABSHIRE, JR.
DAPHNE BORDELON BERKEN
PHILLIP D. ABSHIRE, III
NICHOLAS J. LANGLEY
ALEXIS H. O'NEAL

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

Calcasieu Parish Sheriff
Lake Charles, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Calcasieu Parish Sheriff's basic financial statements, and have issued our report thereon dated December XX, 2019.

Internal Control Over Financial Reporting

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

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

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

Calcasieu Parish Sheriff
Lake Charles, Louisiana

Compliance and Other Matters

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

Purpose of this Report

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

Joseph Williams, Co., P.C.

Lake Charles, Louisiana
December 27, 2019



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

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 4690
LAKE CHARLES, LOUISIANA 70606-4690
205 W. COLLEGE STREET
LAKE CHARLES, LOUISIANA 70605-1625
(337) 477-2827
1(800) 713-8432
FAX (337) 478-8418

LESTER LANGLEY, JR.
DANNY L. WILLIAMS
PHILLIP D. ABSHIRE, JR.
DAPHNE BORDELON BERKEN
PHILLIP D. ABSHIRE, III
NICHOLAS J. LANGLEY
ALEXIS H. O'NEAL

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

Calcasieu Parish Sheriff
Lake Charles, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Calcasieu Parish Sheriff's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Calcasieu Parish Sheriff's major federal programs for the year ended June 30, 2019. Calcasieu Parish Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Calcasieu Parish Sheriff9Lake Charles, Louisiana

Opinion on Each Major Federal Program

In our opinion, Calcasieu Parish Sheriff, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Other Matters

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

Report on Internal Control Over Compliance

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

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

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

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

Joyce Williams, Co., P.C.

December 27, 2019

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Years Ended June 30, 2019 and 2018

SECTION 1 – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued: Unmodified opinion

Internal control over financial reporting:

Material weaknesses identified? Yes No

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

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

Material weaknesses identified? Yes No

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

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

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

Identification of major programs:

For the year ended June 30, 2019, there were no Type A major programs. As required, the programs that were tested as major programs for the year ended June 30, 2019 were as follows:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
97.056	Port Security Grant Program
97.039	Hazard Mitigation Grant Program
97.067	Homeland Security Grant Program

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

Auditee qualified as low-risk auditee? Yes No

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

For the Years Ended June 30, 2019 and 2018

SECTION II - FINANCIAL STATEMENT FINDINGS

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
----------	---	------------------------	-------------------------------	---------------------------	------------------------------	-----------------------------------

Current year (06/30/19)

Internal Control:

There were no findings with regards to internal control.

Compliance:

There were no findings with regards to compliance.

Prior year (06/30/18)

Internal Control:

There were no findings with regards to internal control.

Compliance:

There were no findings with regards to compliance.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

For the Years Ended June 30, 2019 and 2018

SECTION III - FEDERAL AWARDS FINDINGS

Current year (06/30/19)

Compliance:

There were no matters involving compliance to be reported.

Internal Control Over Compliance:

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

Prior Year (06/30/18)

Compliance:

There were no matters involving compliance to be reported.

Internal Control Over Compliance:

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



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

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 4690
LAKE CHARLES, LOUISIANA 70606-4690
205 W. COLLEGE STREET
LAKE CHARLES, LOUISIANA 70605-1625
(337) 477-2827
1(800) 713-8432
FAX (337) 478-8418

LESTER LANGLEY, JR.
DANNY L. WILLIAMS
PHILLIP D. ABSHIRE, JR.
DAPHNE BORDELON BERKEN
PHILLIP D. ABSHIRE, III
NICHOLAS J. LANGLEY
ALEXIS H. O'NEAL

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Calcasieu Parish Sheriff's Office
Lake Charles, Louisiana

We have performed the procedures enumerated below, which were agreed to by Calcasieu Parish Sheriff's Office ("CPSO") and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period from July 1, 2018 through June 30, 2019. The Entity's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) ***Disbursements***, including processing, reviewing, and approving
 - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

We obtained a copy of the CPSO's written policies and procedures to ascertain that they addressed each of the categories and subcategories listed above.

Per our inspection of those policies and procedures, we noted that there was no policy or procedures for debt service. However, based on our inspection of the audited financial statements of CPSO, we noted that CPSO has no debt; consequently, this was not considered to be an exception.

Exception: Per our inspection of the policies and procedures of CPSO, we noted that there were no procedures for the disaster recovery/business continuity category.

Management's response: Management is in the process of updating their policies and procedures to address the above exception.

Board or Finance Committee

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.

- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

CPSO does not have a board or finance committee. As the Sheriff, he is an elected official responsible for all oversight of the entity. Therefore, the SAUPs for board minutes were not applicable to the CPSO.

Bank Reconciliations

3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

We obtained a list of bank accounts from management and management's representation that the list was complete. Once obtained we selected the month of March for testing for all accounts.

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

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

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

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

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

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

Collections

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Obtained a listing of all deposit sites for the fiscal period and management's representation that the listing is complete.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written

policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

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

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

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

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

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

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

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

6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

All employees who have access to cash are covered by the Calcasieu Parish Sheriff's Office Blanket Policy.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

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

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

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

- c) Trace the deposit slip total to the actual deposit per the bank statement.

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

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

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

- e) Trace the actual deposit per the bank statement to the general ledger.

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

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Obtained a listing of locations that process payments and management's representation that the listing is complete.

- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

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

- b) At least two employees are involved in processing and approving payments to vendors.

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

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

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

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

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

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe that the disbursement matched the related original invoice/billing statement.

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

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

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

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

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

Obtained a listing of all active credit cards and management's representation that the listing is complete.

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

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

- b) Observe that finance charges and late fees were not assessed on the selected statements.

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

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

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

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

Obtained a listing of all travel and travel-related expense reimbursements and management's representation that the listing is complete.

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

When applicable to the sample selected, there were no exceptions noted as a result of applying this procedure.

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

When applicable to the sample selected, there were no exceptions noted as a result of applying this procedure.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

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

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

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

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

Obtained a listing of all agreements/contracts for the fiscal period and management's representation that the listing is complete.

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

When applicable to the sample selected, there were no exceptions noted as a result of applying this procedure.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

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

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

None of the selected contracts were amended during the fiscal period making this procedure not applicable.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

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

Payroll and Personnel

- 16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete.

- 17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

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

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

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

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

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

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

- 18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

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

- 19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

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

Ethics

- 20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
 - a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

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

- b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

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

Debt Service

- 21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

Not applicable.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

Not applicable.

Other

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

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

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

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

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

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



Langley, Williams & Co. LLC
Lake Charles, Louisiana
December 20, 2019