

# ANNUAL COMPREHENSIVE FINANCIAL REPORT

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FOR THE FISCAL YEAR ENDED JUNE 30, 2023

DONALDSONVILLE, LOUISIANA



# **Ascension Parish Sheriff's Office**

Donaldsonville, Louisiana

## **Annual Comprehensive Financial Report**

For the Fiscal Year Ended June 30, 2023



Prepared by:  
Finance Section



# ASCENSION PARISH SHERIFF

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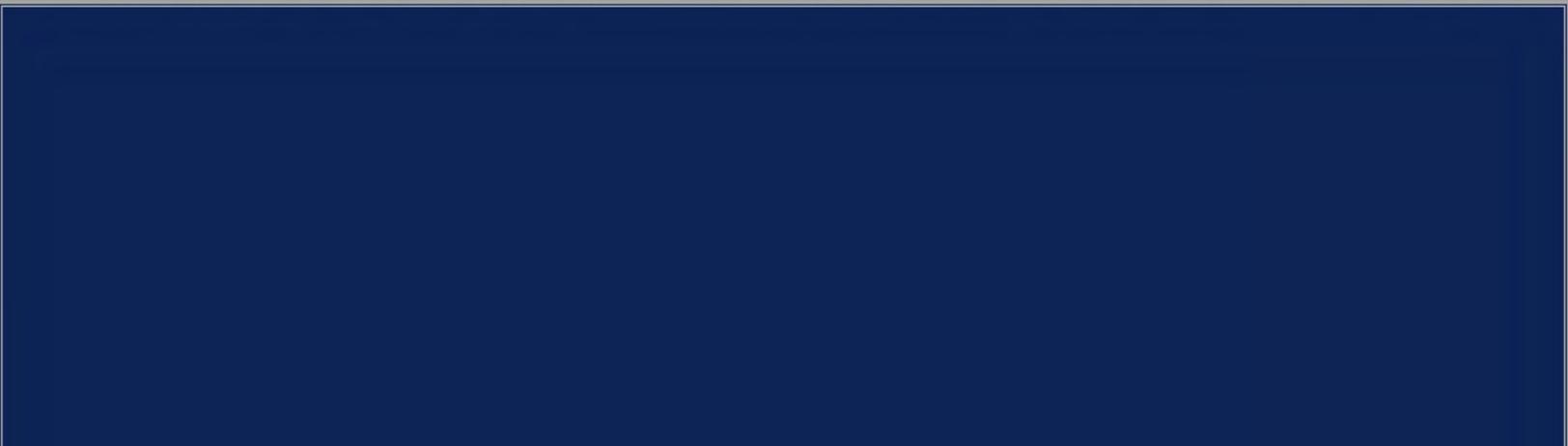
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# INTRODUCTORY SECTION





Parish Seat  
Courthouse  
300 Houmas St. Suite E  
P.O. Box 268  
Donaldsonville, La. 70346-0268  
Bus. Office: 225-473-8671  
Fax: 225-621-8182  
Dispatch: 225-473-8673  
Jail: 225-473-8674



Gonzales Office  
828 S. Irma Blvd., Suite 101  
P. O. Box 118  
Gonzales, La. 70707  
Bus. Office: 225-621-8340  
Civil: 225-621-8341  
Dispatch: 225-621-8300  
Warrants: 225-621-8308  
Fax: 226-647-8156

**BOBBY WEBRE**  
SHERIFF AND EX-OFFICIO TAX COLLECTOR

December 21, 2023

To the Citizens of Ascension Parish:

This Annual Comprehensive Financial Report (ACFR) is hereby submitted for the fiscal period July 1, 2022 - June 30, 2023. State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements in accordance with generally accepted auditing standards.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The Ascension Parish Sheriff's Office financial statements have been audited by Faulk & Winkler, LLC, a firm of licensed certified public accountants. The independent audit involved examining, on a test basis, evidence supporting the amounts and the disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Ascension Parish Sheriff's Office, financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first document of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it. It can be found immediately following the report of the independent auditors.

(continued)

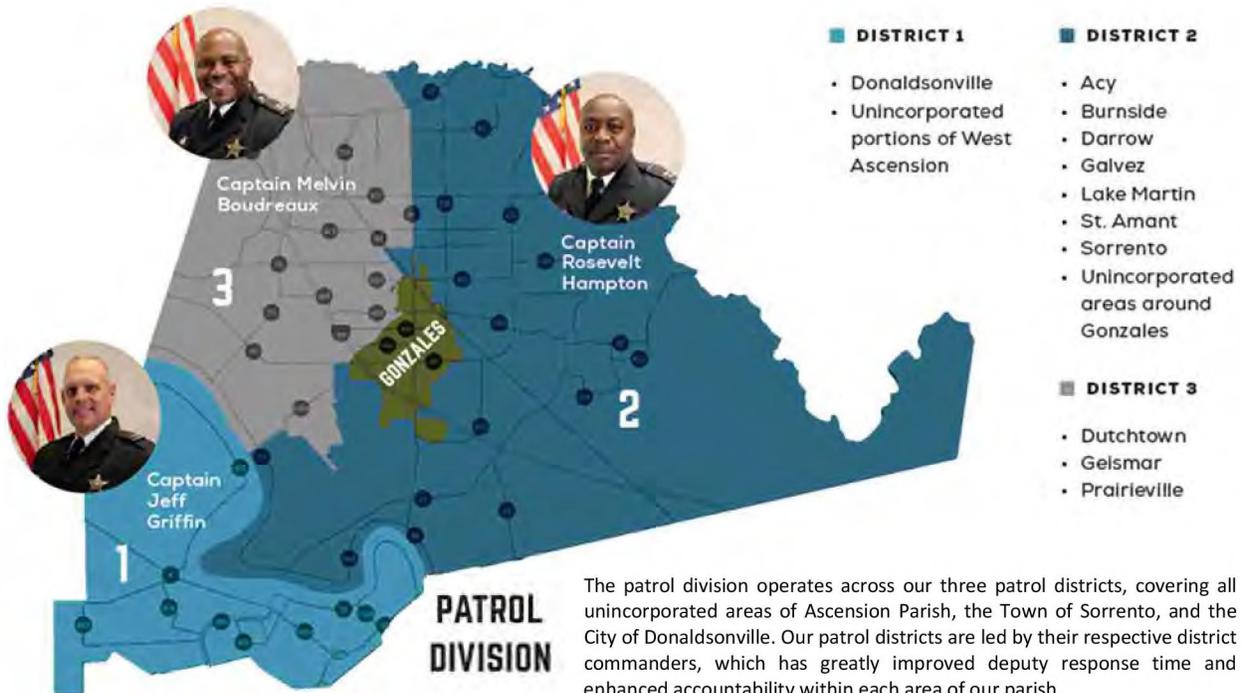
## PROFILE OF THE GOVERNMENT



The Ascension Parish Sheriff's Office was established in 1807 as a stand-alone political entity led by an elected Sheriff. The Ascension Parish Sheriff's Office takes great pride in providing progressive, professional, and cost-effective law enforcement services. Ascension Parish is

located in southeast Louisiana and is one of 22 parishes that make up Acadiana, the heartland of Cajun people and their culture. Ascension Parish has a total area of 303 square miles and has an estimated population of 130,458 residents.

The Ascension Parish Sheriff's Office includes a number of divisions, units, and sections, each using innovative leadership and dedication when providing quality services to the residents of the parish. In order to facilitate the best use of resources while ensuring public safety is a top priority, the Ascension Parish Sheriff's Office divides the parish into three patrol districts as indicated below. Also included in the parish is the City of Gonzales municipality where the Gonzales Police Department is the primary law enforcement agency.



As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Ascension Parish Sheriff serves a four-year term as the chief executive officer of the law enforcement district and is responsible for executing all court orders and processes, such as providing bailiffs, executing orders of the court, serving subpoenas, etc. Louisiana law also stipulates that the sheriff is responsible for collecting and dispersing all parish ad valorem taxes, parish occupational license

fees, state revenue sharing funds, fines and costs, and bond forfeitures imposed by the District Court.

As discussed in the notes to the financial statements, as the local governing authority, the Ascension Parish Council is considered to be the primary government of the parish. Due to the factors disclosed below, the Ascension Parish Sheriff’s Office is not considered to be a component unit of the Parish Council and, therefore, issues a “stand-alone” report. Some of the reasons for not including the Sheriff as part of the Parish Council reporting entity include: 1) the Sheriff is a legally separate entity from the Parish Council, 2) the Sheriff is a separately elected official by the citizenry in a general, popular election, 3) the Parish Council can neither impose its will on the Sheriff nor does the Sheriff provide significant benefits or burdens to the Parish Council, and 4) the Sheriff is not fiscally dependent on the Parish Council.

The financial reporting entity of the Ascension Parish Sheriff’s Office includes all funds, for which he is financially accountable. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector for Ascension Parish are reported within Ascension Parish Sheriff’s Office financial statements as a Custodial Fund. The custodial funds are used as depositories for civil suits, cash bonds, taxes, fees, deferred compensation plan, etc. Disbursements from these funds are made to various parish agencies, litigants in suits, etc., in the manner prescribed by law. The custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

## **DIVISIONS AND PROGRAMS OFFERED**

The Ascension Parish Sheriff’s Office includes six main divisions which are comprised of multiple units, and sections. Each division uses innovative leadership and dedication when providing quality services to the residents of our area.

<b>Divisions</b>			
<b>Administration Division</b>	Provides support to all divisions of the agency. These functions are critical to the daily operation and mission of the agency.	<b>Criminal Investigations Division</b>	Serves and protects the community through professional impartial investigation of crimes and violent activity.
<b>Communications Division</b>	Responsible for maintaining the integrity of the 911 system, serving the citizens, businesses, and visitors within Ascension Parish.	<b>Patrol Division</b>	Comprised of marked units and motorcycles who respond to incidents of crime and traffic 24-hours a day.
<b>Corrections Division</b>	Comprised of the Parish Prison, Victim Notification, Visitation and Jail Release departments.	<b>Training Division</b>	This Division handles all aspects of training, including weapons, while also alerting the public to changes in Rifle and Pistol safety regulations.

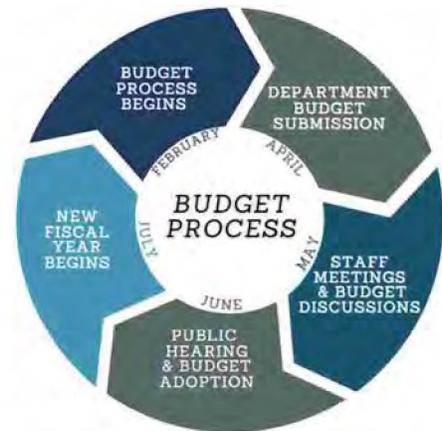
In addition to the divisions and units that operate around the clock, the Ascension Parish Sheriff's Office also has several specialized units that are comprised of highly trained deputies and officers who are responsible for conducting a variety of critical missions. Members of these specialized teams serve in a collateral duty capacity in addition to their permanent assignments. Among the units are the Crisis Response Team (CRT), Flotilla (Water Patrol), Hazardous Materials/Emergency Response (HAZMAT) Team, and K-9 Team.

Special Units	
Crisis Response Team (CRT)	<p>The Ascension Parish Sheriff's Office Crisis Response Team (CRT), established in 1993, is a highly trained, specially equipped unit designed to provide an organized response to uncommon threats, such as hostage situations, barricaded suspects, sniper incidents, and high-risk warrant services.</p> 
Flotilla Section	 <p>The primary mission of the Flotilla Section is to patrol the Ascension Parish waterways. This includes the search, rescue, and recovery of victims involved in boating accidents in Ascension Parish. In addition, they perform routine water-way inspections to ensure that boaters are following proper safety standards as required by state and federal laws.</p>
Hazardous Materials/Emergency Response Team	<p>The HAZ-MAT Team has advanced training to protect life, property, and the environment. Team members directly intervene at a hazardous material release to rescue any contaminated individuals and to contain or otherwise control the negative effects of a release.</p> 
K-9 Team	 <p>Our canines and their handlers have greatly enhanced our narcotics unit's work to fight drug-related crime in Ascension Parish, and they play a critical role in removing drugs, illegal weapons, and criminals from our community.</p>

## BUDGET PREPARATION

The annual budget serves as the foundation for the Ascension Parish Sheriff's Office financial planning and control. The budget process begins in April of each year, with a call for budget requests by department heads throughout the agency. Operating expenditures, under the direct control of department heads, are submitted with justifications to the finance section. Requests for budget allocations must be justified in detail, regardless of the category for which the request is made.

Once budget requests are received from all departments, meetings are held involving the sheriff, colonel, deputy chiefs, chief financial officer, and various department heads. During these meetings, each department head provides a justification for his or her request. Reductions to a request may be made during the manager's justification or during discussions between the Sheriff and executive staff.



Based on the budget meetings and discussions, the chief financial officer then submits the proposed operating budget to the Sheriff for review prior to June 1st. After a public hearing to obtain citizen input, the Ascension Parish Sheriff's Office legally adopts the budget. Amendments made to the Ascension Parish Sheriff's Office original adopted budget requires the approval of the Sheriff and are then legally adopted; however; certain transfers within the line items that do not affect appropriations may be made without the Sheriff's approval.

Budgetary control is maintained at the function (i.e., public safety) level and expenditures may not legally exceed appropriations at the department level. Budgetary changes at the department level within the major function are made at the discretion of the Sheriff.

## FACTORS AFFECTING ECONOMIC CONDITION

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment and economic conditions within which Ascension Parish Sheriff's Office operates.

### Local Economy



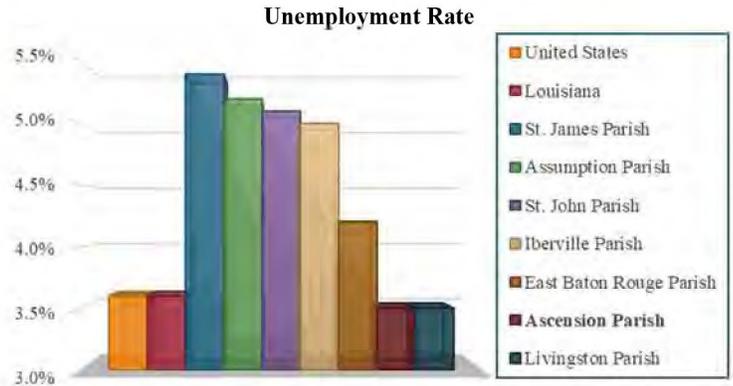
Ascension Parish is strategically located between Baton Rouge and New Orleans and is in the middle of the Gulf South's "energy alley" on Interstate Highway 10 on the Mississippi River. Due to the parish's proximity to three (3) deep-water river ports (Baton Rouge, South Louisiana and New Orleans) and three (3) Class A freight railways (Canadian

National, Kansas City Southern and Union Pacific), Ascension Parish has become the epicenter of the nation’s chemical and petrochemical industrial establishment. Since 2006, Ascension has landed over \$10.5 billion in capital investment projects that have created over 3,200 jobs.

The Ascension Parish unemployment rate continues to be lower than most of the surrounding parishes as well as the State and Nation. (See Table 1).

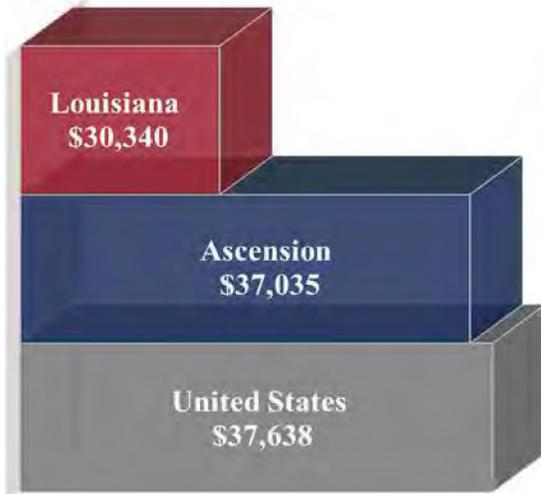
**Table 1: Unemployment Rate Comparison**

June 2023	
Primary Government Entity	Unemployment Rate
United States	3.6%
Louisiana	3.6%
St. James Parish	5.4%
Assumption Parish	5.2%
St. John Parish	5.1%
Iberville Parish	5.0%
East Baton Rouge Parish	4.2%
<b>Ascension Parish</b>	<b>3.5%</b>
Livingston Parish	3.5%

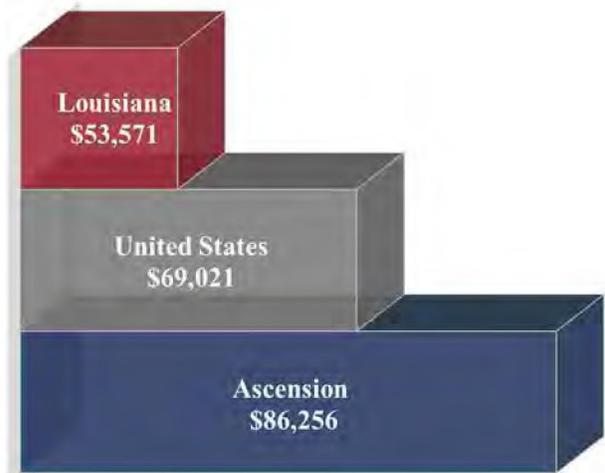


As the charts below illustrates, based on the most recent estimates available, Ascension Parish enjoys a higher per capita income and median household income than the State, but slightly lower than the National average. Comparatively, Ascension’s per capita income of \$37,035 is higher than the State’s \$30,340, while its median (mid-point) household income is 61.0% above the State’s and 25% above the national average.

**Per Capita Income**



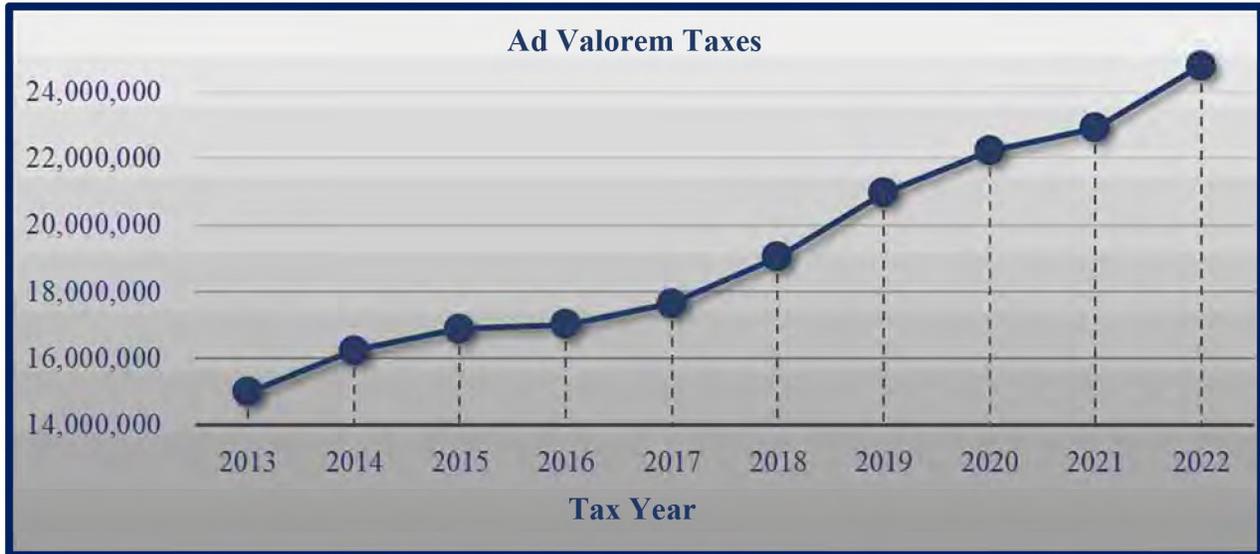
**Median Household Income**



Source: U.S. Census Bureau

## **REVENUES**

As a result of the recent job market surge, Ascension Parish has also witnessed a rise in one of the largest revenue streams for the Ascension Parish Sheriff's Office, Ad Valorem Taxes (property taxes). An expanding job market yields the need for additional housing and urban development, providing a direct correlation to the increase of Ad Valorem Taxes within our community.



The State of Louisiana offers several tax abatements as an incentive to promote economic development. Two tax abatements that directly affect the Sheriff's office are the Industrial Ad Valorem Tax Exemption Program (ITEP) and the Restoration Tax Abatement Program (RTA).

The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP) is an original state program, which offers an attractive tax incentive for manufacturers within the state. The program abates, up to ten years, local property taxes (ad valorem) on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. This exemption is granted per contract with the Louisiana Department of Economic Development and will specify the buildings and/or personal property items covered under the exemption.

The Restoration Tax Abatement Program (RTA) is an incentive created for municipalities and local governments to encourage the expansion, restoration, improvement, and development of existing structures in downtown development districts, economic development districts and historic districts. The RTA program abates, up to ten years, local property taxes (ad valorem) on the renovations and improvements of existing commercial structures and owner-occupied residences. The abatement of ad valorem taxes is on the increased value of the property from the restoration, improvement, development, or expansion of an existing structure.

<u>Tax Abatement/Refund Program</u>	<u>Amount of Taxes Abated During the Fiscal Year</u>
Industrial Tax Exemption Program	\$ 14,981,263
Restoration Tax Abatement Program	15,039
<b>Total Tax Abatement</b>	<b>\$ 14,996,302</b>

Even with tax abatements, ad valorem taxes have continued to rise. From 2013 to 2022, ad valorem taxes have risen 65.1%.

The same factors that have caused the increase in ad valorem taxes have also increased other revenue streams. As more job opportunities become available, the population will continue an upward climb, which grants the opportunity for enhanced spending in the area. These factors combined allow for an increase in the second highest revenue stream for the Ascension Parish Sheriff’s Office, Sales Tax.

In 2023, the Sheriff’s Office received \$18,670,146 in sales tax, a 79.8% increase over the \$10,382,126 received in 2014.



## LONG-TERM FINANCIAL PLANNING

The annual budget is the foundation in planning for continued financial stability and is monitored on a consistent basis via the budget reporting process.

The Ascension Parish Sheriff’s Office is committed to building and maintaining a strategic reserve which at a minimum constitutes no less than two months of operating expenditures. For fiscal year ended 2023, the Ascension Parish Sheriff’s Office General Fund had an unassigned fund balance of \$42.3 million, which is greater than three times more than the recommended minimum by the GFOA.

The Ascension Parish Sheriff’s Office continues to move forward on several large capital improvement projects to further strengthen the department and to continue to grow with our surrounding community.

**MAJOR INITIATIVES**

Sheriff Webre continues the agency’s dedicated focus on maintaining the safety of the people living and working in Ascension Parish while ensuring transparency to keep the community’s trust. Some initiatives accomplished this year are listed below.

<b>MAJOR INITIATIVES AT A GLANCE</b>		Expanded the school security program in Ascension Parish.
		Remained in good standing with the Commission on Accreditation for Law Enforcement Agencies (CALEA).
		Secured a grant to provide patrol deputies with Narcan dispensers for immediate response to ongoing opioid epidemic.
		Expanded location for District 1 Headquarters in Donaldsonville to better serve residents on the West Bank.

**RELEVANT FINANCIAL POLICIES**

The Ascension Parish Sheriff’s Office has established and adopted comprehensive financial policies to improve the Sheriff’s Office financial stability, to balance the needs of the organization with the resources available for use, and to assist the Sheriff’s Office with careful financial planning. The policies set forth below are consistent guidelines for fiscal planning and performance and support the Ascension Parish Sheriff’s Office commitment to sound financial management and financial stability.

<b>Relevant Financial Policies</b>	
<b>Budgeting</b>	The budgeting policy was adopted to reflect the systematic approach of financial management by the creation and implementation of an annual comprehensive budget. The budget is adopted each fiscal year and presents a complete financial plan for the general fund and each special revenue fund having expenditures of \$500,000 or more.
<b>Capital Assets</b>	To clearly define what constitutes a capital asset, the capitalization threshold, and to provide guidance for the management of capital assets purchased by the Ascension Parish Sheriff’s Office.
<b>Cash Handling</b>	It is the policy of the Ascension Parish Sheriff’s Office to properly handle and document cash transactions and to maintain accurate records of cash transactions in order to protect the integrity of office operations and ensure the public trust.

Contractual Agreements	To provide guidance for the purchase of materials, supplies or construction of public works by and for the Ascension Parish Sheriff's Office.
Credit Cards	Establishes minimum standards for possession and use of all credit cards to ensure compliance with internal control policies, allowable business uses, documentation requirements, required approvers, and the monitoring of card usage.
Grant Administration & Purchasing	Governs all grant related activity and expenditures to ensure the proper progression and accounting of financial expenditures in accordance with state and federal requirements.
Purchasing & Disbursements	Governs the initiation, authorization, and approval process for all purchases and disbursements.

## AWARDS AND ACKNOWLEDGEMENTS

### Awards

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Ascension Parish Sheriff's Office for its annual comprehensive financial report for the fiscal year ended June 30, 2022. This was the first year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

### Acknowledgements

The preparation of this report on a timely basis could not have been possible without the efficient and skillful efforts of our Finance Section as well as additional members of Ascension Parish Sheriff's Office departments. We would like to express our sincere appreciation for their assistance in providing the data necessary to prepare this report and for their commitment to maintaining the highest standards of professionalism in the management of the Ascension Parish Sheriff's Office.

Respectfully submitted,



Robert P. Webre  
Sheriff



Kathleen LoCicero, CFE  
Chief Financial Officer



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Ascension Parish Sheriff's Office  
Louisiana**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2022

*Christopher P. Morill*

Executive Director/CEO

**ASCENSION PARISH SHERIFF**  
Donaldsonville, Louisiana

**PRINCIPAL ELECTED AND APPOINTED OFFICIALS**

AS OF JUNE 30, 2023

SHERIFF  
Robert “Bobby” Webre



EXECUTIVE OFFICER  
Col. Paul Robert



DEPUTY CHIEF  
Lt. Col. Donald Capello



DEPUTY CHIEF  
Lt. Col. Laura Gremillion



DEPUTY CHIEF  
Lt. Col. Cody Melancon



CHIEF FINANCIAL OFFICER  
Kathleen LoCicero





**Ascension Parish Sheriff's Office  
Organizational Chart  
Effective January 1, 2023  
Sheriff Bobby Webre**

**SHERIFF**

**Executive Assistant**

**Executive Officer**

Grants/  
DA Liaison

Communication  
Technologies

Fleet

Budget / Audits

Pension Board  
Liaison

Legal

Sales Tax  
Board

Economic  
Development

**Deputy Chief  
Criminal Ops.**

**Deputy Chief  
Special Ops.**

**Deputy Chief  
Administration**

**Criminal Invest.  
Division**

**West Ops.  
Division**

**East Ops.  
Division**

**Training  
Division**

**Criminal  
Services Unit**

**Communications  
Division**

**Administration  
Division**

**Violent Crimes  
Unit**

**Corrections  
Division**

**District 2  
Patrol Unit**

Clerical

Court Security

Part-time

**W. Business  
Unit**

PIO

Clerical

**Property  
Crimes Unit**

**District 1  
Patrol Unit**

Clerical

CRT

Bailiffs

I.T.  
Unit

Administrative  
Secretaries

Financial  
Crimes

Clerical

Wag. Center

Clerical

FTO

Warrants

Extra Duty  
Details

Taxes

Clerical

**Narcotics  
Unit**

**District 3  
Patrol Unit**

Clerical

Honor Guard

Clerical

Quartermaster

Finance

Canine

**Juvenile  
Unit**

**Patrol Ops.  
Unit**

Traffic

DV/Sex  
Offenders

Clerical

Hazmat

Human  
Resources

Clerical

School Security

Traffic

Bike Patrol

Clerical

Clerical

Capital Outlay  
Projects

Recruiting

Crime Scene

**Investigative  
Support Unit**

Maritime  
Operations

Range Riders

Reserves

DV/Sex  
Offenders

Communications  
District

Student  
Workers

Forensics

Evidence

Reserves

Task Force

Mobile Field  
Force

CAER

Ascension  
Chamber

Civil Unit

**Headquarters Staff**

- Deputy Chief** Up to the rank of Lieutenant Colonel and manages the supervisory personnel in one or more Divisions, Units, and Sections.
- Division Commander** Up to the rank of Major and manages the supervisory personnel of a Division and one or more Units and Sections.
- Unit Supervisor** Up to the rank of Captain and manages the supervisory personnel of a Unit and one or more Sections.
- Section Leader** Up to the rank of Lieutenant and manages a Section or Specialized Team personnel.
- Committees, Boards, Special Assignments



# FINANCIAL SECTION





**INDEPENDENT AUDITORS' REPORT**

The Honorable Robert P. Webre  
Ascension Parish Sheriff  
Donaldsonville, Louisiana

**Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of the **ASCENSION PARISH SHERIFF (the Sheriff)**, and the aggregate remaining fund information of the Sheriff as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sheriff, as of June 30, 2023, 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.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Governmental Auditing Standards*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Governmental*

*Auditing Standards*, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Governmental Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 12, budgetary comparison information on page 49 through 50, the schedule of changes in total OPEB liability and related ratios on page 51, the schedule of proportionate share of the net pension liability/asset to Sheriffs' Pension and Relief Fund on page 52, the schedule of employer's contributions to the Sheriffs' Pension and Relief Fund on page 53, and the notes to the required supplementary information on pages 54 to 56 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 Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The Sheriff's sworn statement and the schedule of compensation, benefits and other payments to agency head are presented in accordance with Louisiana

Revised Statutes (LRS) 24:513(A)(3). In addition, LRS 24:515.2 requires the Justice System Funding Schedule – Receiving Entity and Justice System Funding Schedule – Collecting/Disbursing Entity to be presented. These schedules are presented for purpose of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates 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 by us. In our opinion, the other supplementary information on pages 57 to 64 fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### *Other Information*

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance there on.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2023, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
December 21, 2023

# **ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

Our analysis of the Ascension Parish Sheriff's (Sheriff) financial performance provides an overview of the Sheriff's financial activities for 2023. The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities and currently known facts. This MD&A should be read in conjunction with the financial statements which begin on Exhibit A.

### **FINANCIAL HIGHLIGHTS**

In 2023, the revenues of the Sheriff's governmental activities increased by 17%, compared to the prior year. The primary factors driving the increase in revenues are related to the increases in capital grants and contributions, charges for services, ad valorem taxes and sales tax. Expenses for 2023 increased from 2022, due to increases in personnel costs directly related to net pension liability and other post-employment benefit liability valuations. Also, expenses related to the materials and supplies, operating services, and capital outlay increased from 2022. Throughout this period, the Sheriff has focused on maintaining a logical and thoughtful alignment of resources to continue to fulfill its purpose within the Parish of Ascension ("Parish").

The major financial highlights for 2023 are as follows:

- Assets and deferred outflows of resources increased from \$80.4 million in 2022 to \$99.9 million in 2023, primarily due to the increase in cash of \$9.2 million, an increase in deferred outflows of resources of \$11.4 million and an decrease in capital assets and right of use assets of \$463,000.
- The primary government's total net position increased by \$7.3 million during 2023 compared to \$5.9 million during 2022. The increase was primarily due to the increases in taxes of \$4.6 million and capital grants and contributions of \$2.7 million compared to 2022.
- As of the end of the year, the Sheriff's General Fund reported a fund balance of \$42.8 million, which is an increase of \$7.8 million from the prior year's fund balance of \$34.9 million. Of this fund balance, \$42.3 million is unassigned and can be used at the Sheriff's discretion.
- The Sheriff also expanded operations by taking over the daily operation, maintenance and capital improvements of the Parish jail though a cooperative endeavor with the Parish. Two new funds were created by the Sheriff in 2023, which are the Jaile Maintenance Fund and the Jail Construction Fund.

Significant aspects of the Sheriff's financial well-being for 2023 are detailed throughout this analysis.

## USING THIS ANNUAL REPORT

The Sheriff's financial statements focus on the governmental unit as a whole (government-wide) and on the individual governmental fund. Both perspectives (government-wide and fund basis) allow the reader to address relevant questions, broaden a basis for comparison from year to year, and should enhance the Sheriff's accountability.

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 13 and 14) provide information about the activities of the Sheriff and present a long-term view of the Sheriff's finances.

Fund financial statements start on page 15. For governmental activities, these statements depict how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Sheriff's operations in more detail than the government-wide statements by providing information about the Sheriff's General Fund.

The Sheriff's auditors have provided assurance in their independent auditors' report, located immediately preceding this MD&A, that the financial statements are fairly presented in all material respects. Varying degrees of assurance are being provided by the auditor regarding the Required Supplementary Information and Other Supplementary Information. A user of this report should read the independent auditors' report carefully to ascertain the level of assurance being provided for each part of this report.

### **Reporting on the Sheriff**

Our analysis of the Sheriff as a whole begins on page 13. The Statement of Net Position and the Statement of Activities report information about the Sheriff and its activities in a way to determine if the Sheriff is in better condition as a result of the year's financial results. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting, which is similar to accounting methods used by most private-sector companies. All of the revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported in these statements for some items that will only result in cash flows in future fiscal periods.

These two statements report the Sheriff's net position and related changes. One can think of the Sheriff's net position – the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources – as one way to measure the Sheriff's financial position. Over time, increases or decreases in the Sheriff's net position are one indicator of whether its financial health is improving or deteriorating. One will need to consider other non-financial factors, however, such as changes in the Parish's ad valorem tax base, to assess the overall financial health of the Sheriff.

The Statement of Net Position and the Statement of Activities consist only of governmental activities.

**Governmental activities** - All of the Sheriff's basic services are reported here. Ad valorem and sales taxes finance the majority of these activities.

At June 30, 2023, the Sheriff's net position was \$30.7 million of which \$9.1 million was considered unrestricted, due to recognition of long-term liabilities related to the Sheriff's pension plan and other post-employment benefits which it offers to its employees and are fully funded. Restricted net position is normally reported separately to show legal constraints from debt covenants and enabling legislation that limits the Sheriff's ability to use the net position for day-to-day operations. The Sheriff had restricted net position of approximately \$2.8 million as of June 30, 2023.

Our analysis of the primary government focuses on the net position and change in net position of the Sheriff's governmental activities as follows:

Ascension Parish Sheriff		Statement of Net Position	
		June 30, 2023 and 2022	
		Governmental	
		Activities	
		2023	2022 (1)
Current and other assets		\$ 48,729,348	\$ 40,217,357
Capital and right-of-use-assets, net		22,264,996	22,728,425
Total assets		70,994,344	62,945,782
Deferred outflows of resources		28,860,105	17,438,265
Total assets and deferred outflows of resources		\$ 99,854,449	\$ 80,384,047
Current liabilities		\$ 2,410,819	\$ 2,031,999
Long-term liabilities		59,776,390	31,296,580
Total liabilities		62,187,209	33,328,579
Deferred inflows of resources		6,971,239	23,695,925
Net position:			
Net investment in capital assets		18,747,514	18,738,162
Restricted		2,837,027	2,195,053
Unrestricted		9,111,460	2,426,328
Total net position		30,696,001	23,359,543
Total liabilities, deferred inflows of resources, and net position		\$ 99,854,449	\$ 80,384,047

(1) Restated - See Note 19.

Net position of the Sheriff's governmental activities increased by \$7.3 million during 2023. Unrestricted net position represents the part of the net position that can be used to finance day-to-day operations at the Sheriff's discretion. The changes in net position are discussed later in this analysis.

The results of the past two year's operations for the primary government as a whole, as reported in the Statement of Activities, are as follows:

		Ascension Parish Sheriff Changes in Net Position June 30, 2023 and 2022	
		Governmental Activities	
		2023	2022 (1)
		<u>                    </u>	<u>                    </u>
Revenues			
Program revenues:			
Charges for services	\$	8,502,235	\$ 6,873,252
Operating grants and contributions		4,530,779	4,267,780
Capital grants		2,667,908	-
General Revenues:			
Taxes		43,515,268	38,945,035
Interest		1,168,710	40,409
Gain on sale of assets		46,403	37,248
Grants and contributions not restricted to specific program		<u>1,604,697</u>	<u>1,524,473</u>
Total revenues		62,036,000	51,688,197
Function/Program expenses:			
Public safety		<u>54,699,542</u>	<u>45,823,577</u>
Change in net position		7,336,458	5,864,620
Beginning net position, restated		<u>23,359,543</u>	<u>17,494,923</u>
Ending net position	\$	<u><u>30,696,001</u></u>	\$ <u><u>23,359,543</u></u>

(1) Restated - See Note 19.

The increase in net position of \$7.3 is primarily attributable to increases in tax revenues, change in valuation of net pension liability/benefit, and a decrease in public safety expenses when compared to 2022 amounts. Public safety expenses decreased primarily due to personnel costs related to pensions.

## Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

### Reporting on the Sheriff's Most Significant Funds

Our analysis of the Sheriff's major funds begins on page 15 with the fund financial statements that provide detailed information about the most significant funds – not the Sheriff as a whole. Some funds are required to be established by State law, and the Sheriff establishes other funds to control and manage financial resources for particular purposes or to meet legal responsibilities for using certain funding sources.

**Governmental funds** – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. All of the Sheriff's basic services are reported in the General Fund. This fund is reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Sheriff's general government operations and the basic services it provides. Governmental fund information helps users determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs.

**Notes to the financial statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements and can be found on Exhibit A-8.

**Other information** – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning original and final budgetary comparisons to actual results for the year for the Sheriff's General Fund and Jail Maintenance special revenue fund can be found on Exhibit B and Exhibit B-1, respectively. Additionally, information regarding the Sheriff's the schedule of changes in net other post-employment benefits liabilities (OPEB) and related ratios, schedule of proportionate share of net pension liability and schedule of pension contributions can be found at Exhibits B-2 through B-4.

Information regarding the Sheriff's compensation is presented on Exhibit C-4. Additionally, the Justice System Funding Schedules as required by the State of Louisiana are located at Exhibits C-5 and C-6.

## Financial Analysis of the General Fund

The general government operations of the Sheriff are accounted for in the General Fund. The focus of this fund is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Sheriff's financing requirements.

A summary of general governmental operations for 2023 and 2022 is as follows:

	(in thousands)				
	General Fund	Jail Maintenance	Jail Construction	2023 Total	2022 General Fund
Revenues and other financing sources	\$ 57,255	\$ 2,565	\$ 2,196	\$ 62,016	\$ 51,156
Expenditures and other financing uses	<u>49,432</u>	<u>2,028</u>	<u>373</u>	<u>51,833</u>	<u>49,270</u>
Net change in fund balance	7,823	537	1,823	10,183	1,886
Beginning fund balance	<u>34,997</u>	-	-	<u>34,997</u>	<u>33,111</u>
Ending fund balance	<u>\$ 42,820</u>	<u>\$ 537</u>	<u>\$ 1,823</u>	<u>\$ 45,180</u>	<u>\$ 34,997</u>

The Sheriff's General Fund experienced a surplus of \$7.8 million during 2023. The increase in fund balance is primarily due to the increase of sales taxes of \$2.6 million, a decrease in intergovernmental grants of \$604,000, along with a increases in personnel related costs, as previously mentioned as well as other operational cost, along with a decrease in capital outlay. As of June 30, 2023, the fund balance of the General Fund was \$42.8 million compared to the fund balance of \$35 million at June 30, 2022. Unassigned fund balance was \$42.8 million at June 30, 2023. Unassigned resources are available for utilization at the Sheriff's discretion to fund activities within the mission of the office.

In 2023, the Sheriff created a special revenue fund to account for ongoing jail maintenance and operational cost, and a capital outlay fund to account for improvements to the current jail facility, with surpluses these funds being restricted to construct a new facility in the future. Funding for activities in these new funds were provided by appropriations from the Parish.

Sources of the governmental revenues are summarized below:

<u>Source of revenue</u>	(in thousands)			
	2023		2022	
	Revenue	%	Revenue	%
Taxes	\$ 43,515	71.6	\$ 38,945	76.1
Federal, state and local grants	7,383	12.1	3,317	6.5
Fees, charges for service, and commissions	8,717	14.3	6,322	12.4
Interest	1,169	1.9	2,532	4.9
Donations and other	<u>15</u>	<u>0.1</u>	<u>40</u>	<u>0.1</u>
Total	<u>\$ 60,799</u>	<u>100.0</u>	<u>\$ 51,156</u>	<u>100.0</u>

Governmental expenditures increased by approximately \$9.6 million or 18.9%, from \$51.2 million in 2022 to \$60.8 million in 2023. The increase is primarily a result of increases in personnel related cost and benefits of \$532,000, materials and supplies of \$680,000 related to new cost related to the maintenance and operations of the Parish jail, other operating expenses of \$1.8 million, of which \$1.1 million was also related to new cost incurred from operations of the Parish jail. The Sheriff's capital outlay expenditures decreased by \$903,000 during 2023.

### Capital and Right of Use Assets

At June 30, 2023, the Sheriff had approximately \$22.3 million invested in capital assets and right of use assets, net of accumulated depreciation and amortization, comprised of buildings, office equipment, software, furniture, fleet vehicles, and leased equipment and vehicles. More detailed information about the Sheriff's capital assets and right of use assets is presented in Note 6 to the financial statements.

	(Restated)			
	Beginning			Ending
<b>Governmental activities:</b>	Balance	Increases	Decreases	Balance
<b>Capital assets not being depreciated:</b>				
Land	\$ 1,868,576	\$ -	\$ -	\$ 1,868,576
Construction in progress	436,706	1,460,239	(23,862)	1,873,083
Total capital assets, not being depreciated	<u>2,305,282</u>	<u>1,460,239</u>	<u>(23,862)</u>	<u>3,741,659</u>
<b>Capital assets being depreciated:</b>				
Buildings and improvements	14,945,751	-	-	14,945,751
Equipment and vehicles	20,003,025	439,362	(700,327)	19,742,060
Financed purchases	4,496,148	-	-	4,496,148
Total capital assets being depreciated	<u>39,444,924</u>	<u>439,362</u>	<u>(700,327)</u>	<u>39,183,959</u>
<b>Less accumulated depreciation for:</b>				
Buildings and improvements	2,654,126	423,810	-	3,077,936
Equipment and vehicles	15,917,162	1,388,819	(680,187)	16,625,794
Financed purchases	1,612,285	984,821	-	2,597,106
Total accumulated depreciation	<u>20,183,573</u>	<u>2,797,450</u>	<u>(680,187)</u>	<u>22,300,836</u>
Total capital assets, being depreciated, net	<u>19,261,351</u>	<u>(2,358,088)</u>	<u>(20,140)</u>	<u>16,883,123</u>
<b>Right of use lease assets</b>				
Office space	120,000	-	-	120,000
Equipment and vehicles	1,649,601	1,073,875	-	2,723,476
Total lease assets, being amortized	<u>1,769,601</u>	<u>1,073,875</u>	<u>-</u>	<u>2,843,476</u>
<b>Less accumulated amortization for:</b>				
Office space	28,116	97,391	-	125,507
Equipment and vehicles	579,692	498,063	-	1,077,755
Total accumulated amortization	<u>607,808</u>	<u>595,454</u>	<u>-</u>	<u>1,203,262</u>
Total lease assets being amortized, net	<u>1,161,793</u>	<u>478,421</u>	<u>-</u>	<u>1,640,214</u>
Governmental activities capital assets, net	<u>\$22,728,426</u>	<u>\$ (419,428)</u>	<u>\$ (44,002)</u>	<u>\$ 22,264,996</u>

### Long-term Liabilities

At the end of 2023, the Sheriff had \$59.8 million in long-term liabilities compared to \$29.7 million at the end of 2022, an increase of \$26.8 million, as shown below:

	June 30, 2022 (Restated)	Additions	Deletions	June 30, 2023	Due Within One Year
Governmental activities:					
Net pension liability (asset)	\$ (1,635,475)	\$ 29,676,025	\$ 3,103,192	\$ 28,208,308	\$ -
OPEB liability	24,568,292	1,541,924	670,499	25,439,717	911,547
Compensated absences	2,738,025	1,104,548	1,231,690	2,610,883	2,106,889
Financed purchases	2,810,514	-	972,459	1,838,055	833,248
Right of use leases	1,179,749	1,073,875	574,197	1,679,427	630,576
 Total	 <u>\$ 29,661,105</u>	 <u>\$ 33,396,372</u>	 <u>\$ 6,552,037</u>	 <u>\$ 59,776,390</u>	 <u>\$ 4,482,260</u>

More detailed information about the Sheriff's long-term liabilities is presented in Notes 7, 8, and 9 to the financial statements.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

During 2023, the Sheriff amended its General Fund budget to reflect changes that occurred throughout the year. Revenues were above amended budget revenues by \$1.75 million, or 3.2%. The Sheriff amended its budget during the year to increase revenues by \$3.1 million. The largest increase in the Sheriff's budgeted revenue amended budget occurred in sales tax, which was amended to increase budgeted revenues by \$4.1 million.

Actual expenditures ended below the final budgeted expenditures by \$844,000, or 1.7%. Budgeted expenditures were amended during the year to decrease overall expenditures by \$2.3 million, primarily related to capital outlay related costs.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

The Sheriff is dependent on property and sales tax collections in the Parish for almost 79% of its total operating revenues and other financing sources. The Sheriff expects revenues from ad valorem taxes to increase by 2.7% for the fiscal year ending June 30, 2024, compared to actual June 30, 2023 fiscal year results. The budgeted expenditures for the 2024 fiscal year are expected to increase by \$1.4 million due to increases in personnel services and related benefits, and maintenance, materials and supplies. Capital outlays are expected to increase from \$2.6 million experienced in 2023 to \$2.8 million in 2023.

### **Contacting the Sheriff's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Sheriff's finances and to show accountability for the money it receives. Any questions about this report or requests for additional financial information should be directed to the Sheriff's office:

Sheriff Robert "Bobby" Webre	Phone:	(225) 473-8671
Ascension Parish Sheriff	Website:	<a href="http://www.ascensionsheriff.com">www.ascensionsheriff.com</a>
300 Houmas Street		
Donaldsonville, LA 70346		

# BASIC FINANCIAL STATEMENTS





**ASCENSION PARISH SHERIFF**  
 Donaldsonville, Louisiana  
**STATEMENT OF NET POSITION**

June 30, 2023

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 41,284,011
Certificate of deposit	2,291,219
Receivables	4,676,997
Restricted cash:	
Cash - self insurance fund	157,530
Cash - equitable sharing	319,591
Capital assets - nondepreciable, net	3,741,659
Capital assets - depreciable, net	16,883,123
Right of use assets - amortizable, net	1,640,214
	70,994,344
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Other post-employment benefits	7,248,334
Pension asset	21,611,771
	28,860,105
Total assets and deferred outflows of resources	\$ 99,854,449
<b>LIABILITIES</b>	
Accounts payable and accrued liabilities	\$ 1,871,752
Insurance claims payable	539,067
Long-term liabilities:	
Due within one year, financed purchases	833,248
Due in more than one year, financed purchases	1,004,807
Due within one year, right-of-use leases	630,576
Due in more than one year, right-of-use leases	1,048,851
Due within one year, compensated absences	2,106,889
Due in more than one year, compensated absences	503,994
Due within one year, other post-employment benefits liability	911,547
Due in more than one year, other post-employment benefits liability	24,528,170
Net pension liability	28,208,308
	62,187,209
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Other post-employment benefits	5,076,012
Pension asset	1,895,227
	6,971,239
<b>NET POSITION</b>	
Net investment in capital assets	18,747,514
Restricted - self insurance fund	157,530
Restricted - equitable sharing	319,591
Restricted - jail operations	537,246
Restricted - jail construction	1,822,660
Unrestricted	9,111,460
	30,696,001
Total liabilities, deferred inflows of resources, and net position	\$ 99,854,449

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

**ASCENSION PARISH SHERIFF**  
Donaldsonville, Louisiana

**STATEMENT OF ACTIVITIES**

For the year ended June 30, 2023

	<u>Program Revenues</u>			<u>Capital Grants and Contributions</u>	<u>Net Expenses and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Governmental Activities</u>
<b>Function/Program</b>					
<b>Primary Government:</b>					
Governmental activities:					
Public safety	\$ 54,699,542	\$ 8,502,235	\$ 4,530,779	\$ 2,667,908	\$ (38,998,620)
<b>General revenues:</b>					
Taxes:					
Ad valorem					24,845,122
Sales					18,670,146
Interest					1,168,710
Grants and contributions not restricted to specific programs					1,604,697
Gain on sale of assets					<u>46,403</u>
Total general revenues					<u>46,335,078</u>
Change in net position					7,336,458
Net position - beginning of year, restated					<u>23,359,543</u>
Net position - end of year					<u>\$ 30,696,001</u>

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

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**BALANCE SHEETS  
GOVERNMENTAL FUNDS**

June 30, 2023

	<b>General Fund</b>	<b>Jail Maintenance Fund</b>	<b>Jail Construction Fund</b>	<b>Total Governmental Fund</b>
<b>ASSETS</b>				
Cash	\$ 38,728,722	\$ 688,049	\$ 1,867,240	\$ 41,284,011
Certificate of deposit	2,291,219	-	-	2,291,219
Receivables	4,676,997	-	-	4,676,997
Restricted cash:				
Cash - self insurance fund	157,530	-	-	157,530
Cash - equitable sharing	319,591	-	-	319,591
 Total assets	 <u>\$ 46,174,059</u>	 <u>\$ 688,049</u>	 <u>\$ 1,867,240</u>	 <u>\$ 48,729,348</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 1,676,369	\$ 150,803	\$ 44,580	1,871,752
Insurance claims payable	539,067	-	-	539,067
 Total liabilities	 <u>2,215,436</u>	 <u>150,803</u>	 <u>44,580</u>	 <u>2,410,819</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - charges for services	27,250	-	-	27,250
Unavailable revenue - operating grants	1,111,342	-	-	1,111,342
 Total deferred inflows of resources	 <u>1,138,592</u>	 <u>-</u>	 <u>-</u>	 <u>1,138,592</u>
<b>FUND BALANCE</b>				
Restricted	477,121	537,246	1,822,660	2,837,027
Unassigned	42,342,910	-	-	42,342,910
 Total fund balance	 <u>42,820,031</u>	 <u>537,246</u>	 <u>1,822,660</u>	 <u>45,179,937</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 46,174,059</u>	 <u>\$ 688,049</u>	 <u>\$ 1,867,240</u>	 <u>\$ 48,729,348</u>

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

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**RECONCILIATION OF THE GOVERNMENTAL FUND  
BALANCE SHEETS TO THE STATEMENT OF NET POSITION**

September 30, 2023

Total fund balance - governmental funds (Exhibit A-2)		\$	45,179,937
Capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds, net of accumulated depreciation.			20,624,782
Right of use assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds, net of accumulated amortization.			1,640,214
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.			1,138,592
Financed purchases, right of use leases, pension, other post-employment benefits, legal claims and judgments and compensated absences related obligations are not due and with current resources and, therefore, are not reported in governmental funds.			
Financed purchases	(1,838,055)		
Right-of-use leases	(1,679,427)		
Deferred outflows related to pension liability	21,611,771		
Deferred inflows related to pension liability	(1,895,227)		
Deferred outflows related to OPEB liability	7,248,334		
Deferred inflows related to OPEB liability	(5,076,012)		
Net pension liability	(28,208,308)		
Net other post-employment benefits	(25,439,717)		
Compensated absences	(2,610,883)		(37,887,524)
Net position of governmental activities (Exhibit A)		\$	<u>30,696,001</u>

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

## ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS

For the year ended June 30, 2023

	General Fund	Jail Maintenance Fund	Jail Construction Fund	Total Governmental Fund
<b>REVENUES</b>				
Ad valorem taxes	\$ 24,845,122	\$ -	\$ -	\$ 24,845,122
Sales taxes	18,670,146	-	-	18,670,146
Intergovernmental:				
Federal grants	313,156	-	-	313,156
State grants:				
State revenue sharing	451,765	-	-	451,765
State supplemental pay	1,448,798	-	-	1,448,798
Local grants	500,000	2,500,695	2,168,033	5,168,728
Fees, charges, and commissions for service:				
Feeding and keeping prisoners	2,206,365	-	-	2,206,365
Municipal law enforcement fees	1,584,526	-	-	1,584,526
Communication fees	1,501,763	-	-	1,501,763
Civil and criminal fees	1,702,709	-	-	1,702,709
Reimbursements	662,187	-	-	662,187
Commissions	638,028	-	-	638,028
Other fees and charges	338,030	-	-	338,030
Transportation of prisoners	60,998	-	-	60,998
Court attendance	22,825	-	-	22,825
Interest	1,128,817	11,804	28,089	1,168,710
Donations	15,457	-	-	15,457
	<u>56,090,692</u>	<u>2,512,499</u>	<u>2,196,122</u>	<u>60,799,313</u>
<b>EXPENDITURES</b>				
Public safety:				
Personal services and related benefits	32,617,676	151,705	-	32,769,381
Operating services	7,888,217	1,121,621	-	9,009,838
Materials and supplies	4,686,222	680,244	44	5,366,510
Debt service:				
Principal	1,546,655	-	-	1,546,655
Interest	114,674	-	-	114,674
Capital outlay	2,578,375	74,608	320,493	2,973,476
	<u>49,431,819</u>	<u>2,028,178</u>	<u>320,537</u>	<u>51,780,534</u>
Excess of revenue over expenditures	<u>6,658,873</u>	<u>484,321</u>	<u>1,875,585</u>	<u>9,018,779</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	90,405	-	-	90,405
Lease liabilities issued	1,073,875	-	-	1,073,875
Transfer in	-	52,925	-	52,925
Transfer out	-	-	(52,925)	(52,925)
	<u>1,164,280</u>	<u>52,925</u>	<u>(52,925)</u>	<u>1,164,280</u>
Change in fund balance	7,823,153	537,246	1,822,660	10,183,059
<b>FUND BALANCE</b>				
Beginning of year	<u>34,996,878</u>	<u>-</u>	<u>-</u>	<u>34,996,878</u>
End of year	<u>\$ 42,820,031</u>	<u>\$ 537,246</u>	<u>\$ 1,822,660</u>	<u>\$ 45,179,937</u>

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

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUNDS TO  
THE STATEMENT OF ACTIVITIES**

For the year ended June 30, 2023

The change in net position reported for governmental activities in the statement of activities is different because:

Net change in fund balance - governmental fund (Exhibit A-4)	\$	10,183,059
Revenues that are available to pay current obligations are not reported in the fund financial statements, but they were presented as revenues in the statement of activities in prior years.		
Unavailable revenue - charges for services	(215,196)	
Unavailable revenue - operating grants	<u>(199,217)</u>	(414,413)
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation.		
Capital outlay	1,899,601	
Right-of-use asset capital outlay	1,073,875	
Depreciation/amortization expense	<u>(3,392,903)</u>	(419,427)
The net effect of various transactions involving capital assets, such as sales, trade-ins and donations, is to decrease net position.		
Loss on disposal of capital assets		(44,002)
The issuance of long-term debt for capital leases provides current financial resources to governmental funds. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, payment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Proceeds from issuance of right-of-use leases	(1,073,875)	
Payments on principal on financed purchases/right-of-use assets	<u>1,546,656</u>	472,781
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Accrued compensated absences	127,142	
Other postemployment benefits	(1,307,307)	
Pensions	<u>(2,866,072)</u>	(4,046,237)
Non-employer contributions to the cost-sharing pension plan		<u>1,604,697</u>
Change in net position of governmental activities (Exhibit A-1)	\$	<u><u>7,336,458</u></u>

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

**ASCENSION PARISH SHERIFF**  
Donaldsonville, Louisiana

**STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS**

June 30, 2023

	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash	\$ <u>2,845,895</u>
<b>NET POSITION</b>	
Due to taxing bodies and others	\$ <u>2,845,895</u>

The accompanying notes to financial statements  
are an integral part of this statement

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS  
CUSTODIAL FUNDS**

For the year ended June 30, 2023

	<u>Custodial Funds</u>
<b>ADDITIONS</b>	
Inmates	\$ 186,068,423
Sheriff sales and fees	11,795,103
Bonds	2,182,461
Fines and court costs	1,437,256
Garnishments	688,365
Licenses and fees	157,421
Taxes and fees paid to tax collector	<u>35,750</u>
Total additions	<u>203,595,428</u>
<b>DEDUCTIONS</b>	
Settled deposits	202,215,917
Taxes and fees distributed to taxing bodies and others	<u>957,243</u>
Total deductions	<u>203,173,160</u>
Change in net position	422,268
Net position - beginning of year	<u>2,423,627</u>
Net position - end of year	<u>\$ 2,845,895</u>

The accompanying notes to financial statements  
are an integral part of this statement

# NOTES TO THE FINANCIAL STATEMENTS





**ASCENSION PARISH SHERIFF  
DONALDSONVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Statement Presentation**

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

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

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

**Reporting Entity**

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

The criteria for including organizations as component units within the Sheriff's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include items such as whether the organization is legally separate, whether the Sheriff appoints a voting majority of the organization's board, whether the Sheriff is able to impose his will on the organization, et cetera. The Sheriff reports no component units.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### **Basis of Presentation**

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

The Sheriff's financial statements comply with GASB approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Some of the significant items in the Statements include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Sheriff's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Sheriff's activities.
- A change in the fund financial statements to focus on the major funds.

### ***Government-wide Financial Statements:***

The statement of net position and the statement of activities display information about the primary government (the Sheriff). The government-wide presentation focuses primarily on the sustainability of the government as an entity and the changes in aggregate financial position resulting from activities of the fiscal period. These statements include all the non-fiduciary financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (1) fees, fines, commissions and charges paid by the recipients of goods or services offered by the programs and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

### ***Fund Financial Statements:***

The fund financial statements are very similar to the traditional government fund statements as prepared by governments prior to the issuance of GASB No. 34. Emphasis is now on the major funds in either the governmental or business-type categories. Statements for each fund category: governmental, business-type, and fiduciary are presented separately. Non-major funds (by category) or fund type are summarized into a single column in the basic financial statements. The Sheriff does not have any business-type or non-major funds in 2023.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Basis of Presentation (Continued)

#### *Fund Financial Statements (Continued):*

The daily operations of the Sheriff are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues and expenditures. Funds are organized into three major categories: governmental, proprietary and fiduciary. The Sheriff does not have any proprietary or fiduciary funds.

A fund is considered major if it is the primary operating fund of the Sheriff (the General Fund) or meets the following criteria:

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

If a fund does not meet the criteria above, it is classified as a nonmajor fund according to governmental reporting standards. The Sheriff may elect to report a nonmajor fund as a major fund in the financial statements based on the nature of fund operations or if the Sheriff considers the fund to be an integral component to its operations.

Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be expended and the means by which spending activities are controlled. The various funds of the primary government presented in the financial statements are described as follows:

#### *Governmental Fund Types*

**General Fund** - The General Fund, as provided by Louisiana Revised Statute 13:5523, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are ad valorem taxes levied by the law enforcement district and sales taxes. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, and feeding, keeping, and transportation of prisoners, et cetera. General operating expenditures are paid from this fund.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation (Continued)**

***Fund Financial Statements (Continued):***

***Special Revenue Fund*** - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted, committed, or assigned to expenditures for specified purposes. The only special revenue fund noted is the Jail Maintenance Fund, which is considered a major fund.

***Capital Outlay Fund*** - The Capital outlay fund is used to account for the acquisition or construction of jail facilities and infrastructure. The Jail Construction Fund is also considered a major fund.

***Fiduciary Fund Types***

The fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category are custodial funds. The custodial funds are used as depositories for civil suits, cash bonds, taxes, fees, deferred compensation plan, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The custodial funds use the economic resources measurement focus and cash basis of accounting.

The Sheriff's fiduciary funds are presented in the custodial fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the Sheriff, these funds are not incorporated into the government-wide financial statements.

**Basis of accounting and measurement focus**

***Government - wide Financial Statements***

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

Sales taxes are recorded when in the possession of the intermediary collecting agent. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of accounting and measurement focus**

***Fund Financial Statements***

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

**Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15<sup>th</sup> of each year, and become delinquent if not paid by each December 31<sup>st</sup>. The taxes are generally collected in December, January, and February of each fiscal year.

The Sheriff collects a one-half of one percent (½%) parish-wide sales and use tax with the net proceeds, after deducting costs of collection and administration, dedicated and used for public safety purposes including, but not limited to, employment of deputies, deputy salary increases, capital improvements, law enforcement equipment acquisition, general expenses of the Sheriff's office and any other lawful expenses. The tax, approved by voters on July 18, 1998, was effective from and after October 1, 1998.

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

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

**Expenditures**

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

**Unearned Revenues**

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Budget Practices**

The proposed budget for the year ended June 30, 2023, was made available for public inspection and comments from taxpayers at the Sheriff's office on June 15, 2023. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the Sheriff's office on June 26, 2023, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**Encumbrances**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the appropriation, is not employed.

**Cash and Cash Equivalents**

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

**Investments**

State statutes authorize the Sheriff to invest in collateralized certificates of deposit, government-backed securities, commercial paper, and mutual funds consisting solely of government-backed securities. Investments in certificates of deposit are recorded at fair market value in the statement of net position.

**Capital Assets**

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated capital assets are recorded at acquisition at the date of donation. The Sheriff maintains a threshold level of \$5,000 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

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

Buildings	40 years
Building Improvements	20-30 years
Vehicles	3-15 years
Equipment	5-7 years

**Subscription Assets**

Subscription assets are a result of subscription-based information technology agreements (SBITAs) in which the Sheriff has entered into a contract with a vendor that conveys control of the right to use to the vendor's nonfinancial asset (the underlying asset) as specified by the subscription for a period of time in an exchange or exchange-like transaction. Such assets are reported on the government-wide financials statements, net of amortization. Subscription assets are amortized at the lesser of the useful life or contract term. The Sheriff's SBITAs are immaterial to the financial statements.

**Right-of-Use Assets**

Right of use assets are a result of leases in which the Sheriff has entered into a contract with a lessor that conveys control of the right to use the lessor's nonfinancial asset (the underlying asset) as specified by the contract for a period of time in an exchange or exchange-like transaction. Such assets are reported on the government-wide financials statements, net of amortization. Right-of-use assets are amortized at the lesser of the useful life or lease term.

**Compensated Absences**

The liability for compensated absences reported in the government-wide financial statements consists of unpaid, accumulated annual and compensatory balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Compensated Absences (continued)**

The following annual leave is earned during a fiscal year:

Years of Service	Annual Leave Granted Per Month	Total Annual Leave for Fiscal Year	Maximum Annual Leave Accumulation
Less than 3 years	8	96	192
Upon completion of 3 years	10	120	240
Upon completion of 6 years	12	144	288
Upon completion of 11 years	14	168	336
Upon completion of 16 years	16	192	384
Upon completion of 21 years	18	216	432
Upon completion of 30+ years	20	240	480

Each employee will be allowed to accumulate annual leave up to a balance that is twice what he or she earns in a fiscal year. The last column of the table above shows that amount for each tenure level. If an employee's annual leave accumulation exceeds the amount shown for his or her level, that amount will be converted to sick leave annually at the close of the employee's anniversary month.

Sick leave is earned and granted on a monthly basis. As each month ends, employees will be credited with sick leave hours based on his or her years of service. Upon retirement, death or termination of an employee, unused sick leave is not payable.

The following table shows the amount of sick leave hours that will be granted for the various years of service:

Years of Service	Sick Leave Granted Per Month	Total Sick Leave for Fiscal Year
Less than 3 years	8	96
Upon completion of 3 years	10	120
Upon completion of 6 years	12	144

The cost of leave privileges is recognized as current year expenditure in the General Fund when leave is taken.

**Interfund Transfers**

Transfers between funds are included in the budgets of such funds. In those cases where repayment is expected, the advances are accounted for through the various interfund accounts. During 2023, the Jail Construction Fund transferred \$52,925 to the Jail Maintenance Fund

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Postemployment Health Care and Life Insurance Benefits**

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

**Government-wide Net Position**

Government-wide net position is divided into three components:

- Net investment in capital assets – Consists of net capital assets reduced by the outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.
- Restricted net position – Net position is considered restricted if their use is constrained to a particular purpose. Restrictions can be imposed by either external organization such as creditors (such as debt covenants), grants, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

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

**Governmental Fund Balances**

In the fund financial statements, governmental fund equity is classified as fund balance. Accounting standards require governmental fund balances to be recorded in as many as five classifications as listed below:

- 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 of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- Committed – Amounts that can be used only for specific purposes determined by a formal decision of the Sheriff, which is the highest level of decision-making authority.
- 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.
- Unassigned – All other spendable amounts.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Governmental Fund Balances (continued)**

When expenditures are incurred for purposes for which restricted, committed, assigned, or unassigned amounts are available, the Sheriff's office reduces restricted amounts first, committed amounts second, followed by assigned amounts, and finally unassigned amounts, as needed, unless the Sheriff has provided otherwise in its committed or assignment actions. The General Fund is the only fund allowed to have a positive unassigned fund balance.

**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.

**Pension and Retirement Plans**

The Sheriff's office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 8. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

**Deferred Outflows and Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. See Note 8 for additional information on deferred outflows of resources related to defined benefit pension plans, and Note 9 for additional information on deferred outflows of resources related to the total other postemployment benefits (OPEB) liability.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. See Note 8 for additional information on deferred inflows of resources related to defined benefit pension plans, and Note 9 for additional information on deferred inflows of resources related to OPEB.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Current Accounting Standards Implemented**

During the year, the Board implemented policies established under GASB Statement No. 96, *Subscription-based Information Technology Arrangements* (SBITAs) which is based on the standards established in GASB Statement No. 87, *Leases*. The objective of this statement is to better meet the information needs of the financial statement users by improving accounting and financial reporting for SBITAs by governments. The Statement requires all SBITAs (contracts that conveys control of the right-to-use another entity's information technology software) as specified in the contract for a period of time in an exchange-like transaction to be reported under a single accounting model for both the SBITA vendor and the government end user. Under this Statement, a government is required to recognize a subscription asset (intangible asset) and a corresponding liability. The impact of this standard had no effect on the financial statements.

**NOTE 2 - LEVIED TAXES**

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

The Sheriff has authorized and levied an ad valorem tax of 14.48 mills.

**NOTE 3 - CASH AND CASH EQUIVALENTS**

At June 30, 2023, the Sheriff has unrestricted cash and cash equivalents (book balances) as follows:

<b>Governmental Funds:</b>	
Petty cash	\$ 11,100
Interest - bearing demand deposits	<u>41,272,911</u>
Total governmental funds	41,284,011
<b>Fiduciary Funds:</b>	
Interest - bearing demand deposits	<u>2,845,895</u>
Total cash and cash equivalents	<u><u>\$ 44,129,906</u></u>

Restricted cash totals \$477,121 at June 30, 2023.

These deposits are stated at cost, which approximates market.

**NOTE 3 - CASH AND CASH EQUIVALENTS (CONTINUED)**

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned to it. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The Sheriff does not have a policy for custodial credit risk. At June 30, 2023, the Sheriff has \$42,596,087 in deposits (collected) bank balance. The deposits were secured from risk by federal deposit insurance and pledged securities. As of June 30, 2023, the Sheriff's bank balance was not exposed to custodial credit risk.

**NOTE 4 - CERTIFICATE OF DEPOSIT**

Certificate of deposit totaled \$2,291,219 at June 30, 2023. Initial maturity at purchase of the certificate of deposit is six months. The certificate of deposit currently matures on October 19, 2023. At June 30, 2023, the interest rate is 0.20% with interest accrued monthly and paid at maturity.

**NOTE 5 - RECEIVABLES**

Receivables at June 30, 2023 are as follows:

	<u>Amount</u>
Sales and ad valorem tax	\$ 1,668,013
Fees, charges, and commissions for service	1,634,016
Grants	1,252,869
State supplemental pay	<u>122,099</u>
	<u>\$ 4,676,997</u>

**NOTE 6 - CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2023, is as follows:

	(Restated)			
	Beginning			Ending
	Balance	Increases	Decreases	Balance
<b>Governmental activities:</b>				
<b>Capital assets not being depreciated:</b>				
Land	\$ 1,868,576	\$ -	\$ -	\$ 1,868,576
Construction in progress	436,706	1,460,239	(23,862)	1,873,083
Total capital assets, not being depreciated	<u>2,305,282</u>	<u>1,460,239</u>	<u>(23,862)</u>	<u>3,741,659</u>
<b>Capital assets being depreciated:</b>				
Buildings and improvements	14,945,751	-	-	14,945,751
Equipment and vehicles	20,003,025	439,362	(700,327)	19,742,060
Financed purchases	4,496,148	-	-	4,496,148
Total capital assets being depreciated	<u>39,444,924</u>	<u>439,362</u>	<u>(700,327)</u>	<u>39,183,959</u>
<b>Less accumulated depreciation for:</b>				
Buildings and improvements	2,654,126	423,810	-	3,077,936
Equipment and vehicles	15,917,162	1,388,819	(680,187)	16,625,794
Financed purchases	1,612,285	984,821	-	2,597,106
Total accumulated depreciation	<u>20,183,573</u>	<u>2,797,450</u>	<u>(680,187)</u>	<u>22,300,836</u>
Total capital assets, being depreciated, net	<u>19,261,351</u>	<u>(2,358,088)</u>	<u>(20,140)</u>	<u>16,883,123</u>
<b>Right of use lease assets</b>				
Office space	120,000	-	-	120,000
Equipment and vehicles	1,649,601	1,073,875	-	2,723,476
Total lease assets, being amortized	<u>1,769,601</u>	<u>1,073,875</u>	<u>-</u>	<u>2,843,476</u>
<b>Less accumulated amortization for:</b>				
Office space	28,116	97,391	-	125,507
Equipment and vehicles	579,693	498,062	-	1,077,755
Total accumulated amortization	<u>607,809</u>	<u>595,453</u>	<u>-</u>	<u>1,203,262</u>
Total lease assets being amortized, net	<u>1,161,792</u>	<u>478,422</u>	<u>-</u>	<u>1,640,214</u>
Governmental activities capital assets, net	<u>\$22,728,425</u>	<u>\$ (419,427)</u>	<u>\$ (44,002)</u>	<u>\$ 22,264,996</u>

For the year ended June 30, 2023, depreciation and amortization expense was \$3,392,903, which was charged to public safety on the statement of activities.

**Lease Obligations**

As of June 30, 2023, the Sheriff has capitalized equipment, vehicles and office space acquired through right of use leases with a cost of \$2,843,476 and corresponding accumulated amortization of \$1,203,262. Amortization expense for these assets was \$478,421 in 2023.

**NOTE 7 - LONG-TERM DEBT**

The following is a summary of debt transactions of the Sheriff for the year ended June 30, 2023:

	June 30, 2022 (Restated)	Additions	Deletions	June 30, 2023	Due Within One Year
Governmental activities:					
Net pension liability (asset)	\$ (1,635,475)	\$ 29,676,025	\$ 3,103,192	\$ 28,208,308	\$ -
OPEB liability	24,568,292	1,541,924	670,499	25,439,717	911,547
Compensated absences	2,738,025	1,104,548	1,231,690	2,610,883	2,106,889
Financed purchases	2,810,514	-	972,459	1,838,055	833,248
Right of use leases	1,179,749	1,073,875	574,197	1,679,427	630,576
<b>Total</b>	<u>\$ 29,661,105</u>	<u>\$ 33,396,372</u>	<u>\$ 6,552,037</u>	<u>\$ 59,776,390</u>	<u>\$ 4,482,260</u>

Long term debt obligations for the primary government at June 30, 2023, is comprised of financed purchases of \$1,838,055 for law enforcement equipment, right of use lease obligations of \$1,679,427 for fleet vehicles, \$193,447 for radio towers and \$48,000 for office space.

**Financed Purchases**

Leases related to laws enforcement equipment such as body cameras, tasers, and radios are leased to own for a 36 to a 60-month lease period, with an interest rate ranging from 2.100% - 2.290%. Monthly payments range from \$8,935 - \$58,250 on such law enforcement equipment.

The Sheriff incurred interest expense totaling \$40,794 on law enforcement equipment in 2023.

**Right of Use Leases**

Leases related to fleet vehicles are leased for a four- to five-year term, with varying interest rates ranging from 2% to 8%, and various monthly payments ranging from \$215 to \$871. These leases are presented as right of use leases on the financial statements. The Sheriff incurred interest expense totaling \$73,880 on fleet vehicle right of use leases in 2023.

Leases related to the use of radio towers are classified as right to use leases. There are two leases with 60-month terms each, with monthly payments of \$1,292 and \$2,824, respectively, which are set to expire in May 2027. There was no interest incurred on these leases for the year ended June 30, 2023.

A lease for office space was commenced on January 1, 2022, with a 30 month lease period with no interest, maturing on June 30, 2024, with monthly payments of \$4,000.

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

**Debt Service Requirements to Maturity**

The annual requirements to amortize debt outstanding at June 30, 2023, are as follows:

	Financed		Right of use leases		Total
	Principal	Interest	Principal	Interest	
2024	\$ 833,248	\$ 24,772	\$ 630,576	\$ 74,284	\$ 1,562,880
2025	851,861	5,707	509,620	44,008	1,411,196
2026	152,947	2,294	385,245	18,835	559,320
2027	-	-	132,472	3,909	136,381
2028	-	-	21,514	390	21,904
Thereafter	-	-	-	-	-
Total	\$ 1,838,055	\$ 32,773	\$ 1,679,427	\$ 141,426	\$ 3,691,682

**NOTE 8 - PENSION AND RETIREMENT PLANS**

The Sheriff is a participating employer in the Louisiana Sheriff's Pension and Relief Fund (Fund), which is a cost-sharing defined benefit pension plan. The Fund is a public corporation created in accordance with the provision of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits. The Fund is governed by a Board of Trustees composed of 14 elected members and two legislators who serve as ex-officio members, all of whom are voting members.

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

**Plan Description:**

The 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 Fund's office as provided for in LRS 11:2171. Eligibility for retirement benefits and the computation of retirement benefits are provided for in LRS 11:2178.

**Cost of Living Provisions:**

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.

**NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)**

**Funding Policy:**

According to state statute, contribution requirements for all employers are actuarially determined each year. For the plan year ending June 30, 2022, the actual employer contribution rate was 12.25%. In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the plan year ended June 30, 2022.

Plan members are required by state statute to contribute 10.25% of their annual covered salary and the Sheriff is required to contribute at an actuarially determined rate.

As of April 1, 1996, the Sheriff also pays the employees contribution percentage. Contributions to the Fund also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Sheriff's contributions to the Fund, for the years ending June 30, 2023, 2022, and 2021 were \$3,103,192, \$3,154,630, and \$2,947,673, respectively. The Sheriff's contributions paid for the employees' contribution to the Fund, for the years ending June 30, 2023, 2022, and 2021, were \$2,765,814, \$2,639,588, and \$2,466,419, respectively. The net pension liability is typically liquidated through the General Fund.

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

At June 30, 2023, the Sheriff reported a liability of \$28,208,308 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022 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 the contribution effort of the Sheriff relative to the contribution effort of all participating employers during the measurement period. At June 30, 2023, the Sheriff's proportion was 3.471%, which was an increase of 0.171% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Sheriff recognized pension expense of \$5,741,957.

**NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)**

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

At June 30, 2023, 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	\$ 1,297,614	\$ 1,401,561
Changes of assumptions	4,213,452	-
Net difference between projected and actual earnings on pension plan investments	12,212,421	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	782,767	493,187
Differences between allocated and actual contributions	2,325	479
Employer contributions subsequent to the measurement date	3,103,192	-
	\$ 21,611,771	\$ 1,895,227

The Sheriff reported a total of \$3,103,192 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2022 which will be recognized as a reduction in net pension liability in the year ended June 30, 2024.

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

Year	LSRPF
2023	\$ 4,479,425
2024	3,644,443
2025	1,791,427
2026	6,698,057
	\$ 16,613,352

**Actuarial Assumptions**

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.

**NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)**

**Actuarial Assumptions (continued)**

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of June 30, 2022 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity securities	62%	4.10%
Fixed income	25%	1.23%
Alternatives	13%	0.85%
Total	100%	6.18%
Inflation		2.25%
Expected Arithmetic Nominal Return		8.43%

A summary of the actuarial methods and assumptions used in determining the total pension benefit as of June 30, 2022 is as follows:

<b>Valuation Date</b>	June 30, 2022
<b>Actuarial Cost Method</b>	Individual Entry Age Normal Method
<b>Expected Remaining Service Lives</b>	5 years
<b>Investment Rate of Return</b>	6.85% net of investment expenses
<b>Projected Salary Increase</b>	5.00% (2.50% Inflation, 2.50% Merit)
<b>Mortality</b>	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled retirees, each with full generational projection using the appropriate MP2019 scale.</p>

**NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)**

**Actuarial Assumptions (continued)**

**Cost of Living Adjustments**

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 present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

**Discount Rate**

The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
<b>LSPRF</b>			
Discount Rates	5.85%	6.85%	7.85%
Shares of Net Pension Liability	<u>\$ 49,950,676</u>	<u>\$ 28,208,308</u>	<u>\$ 10,078,976</u>

**Amounts Payable to Pension Plan**

The Sheriff has no amount payable to the fund at June 30, 2023.

**NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

**General Information about the OPEB Plan**

**Plan Description:**

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

**Benefits Provided:**

Medical, dental, and life insurance benefits are made available to employees upon actual retirement. The employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: For employees prior to January 1, 2012 the earlier of attainment of 30 years of service at any age, or the attainment of 55 and 12 years of service. For employees hired on or after January 1, 2012, the earlier of attainment of age 62 and 12 years of service, age 60 and 20 years of service, or age 62 and 12 years of service, or age 55 and 30 years of service.

Life insurance coverage is continued to retirees based on a blended (active and retired). The amount of insurance coverage while active is continued after retirement, but retiree insurance coverage amounts are reduced at age 65 to 65% of the original amount, to 50% of the original amount at age 70, to 30% of the original amount at age 75, and to 20% of the original amount at age 80. The employer pays 100% of the “cost” of the retiree life insurance, but since the “cost” is based on the blended rates, there is an implicit employer subsidy to the extent that the higher retiree rates are diluted by the lower active rates.

**Employees covered by benefit terms**

At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	67
Active employees	343
	410

**Total OPEB Liability**

The Sheriff’s total OPEB liability of \$25,439,717 was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2022.

The other postemployment benefits liability is typically liquidated through the General Fund.

**NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS  
(CONTINUED)**

**Actuarial Value of OPEB Plan Assets**

Since the Sheriff 's OPEB plan is not being funded, the actuarial value of plan assets is zero.

**Actuarial Assumptions and other inputs**

The total OPEB liability in the June 30, 2023 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	3.54% annually (beginning of year to determine ADC)
	3.65% annually (as of end of year measurement date)
Healthcare cost trend rates	Flat 5.5% annually for 10 years, 4.5% thereafter

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2023, the end of the applicable measurement period.

Mortality rates were based on the RP-2000 Table for combined health without projections.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2023.

**Changes in the Total OPEB Liability**

Changes for the year:

Service cost	\$ 342,653
Interest	857,850
Differences between expected and actual experience	720,327
Changes in assumptions	(378,906)
Benefit payments and net transfers	<u>(670,499)</u>
Net changes	<u>871,425</u>
Balance at June 30, 2022:	24,568,292
Plus: Net changes in OPEB liability	<u>871,425</u>
Balance at June 30, 2023:	<u>\$ 25,439,717</u>
Balance due within one year (estimated):	<u>\$ 911,547</u>

**NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE 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 (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

	<b>1.0% Decrease</b>	<b>Current Rate</b>	<b>1.0% Increase</b>
	<b>2.65%</b>	<b>3.65%</b>	<b>4.65%</b>
Total OPEB liability	\$30,861,853	\$25,439,717	\$21,245,483

**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 (4.50%) or 1-percentage-point higher (6.50%) than the current healthcare trend rates:

	<b>1.0% Decrease</b>	<b>Current Rate</b>	<b>1.0% Increase</b>
	<b>4.50%</b>	<b>5.50%</b>	<b>6.50%</b>
Total OPEB liability	\$21,722,556	\$25,439,717	\$30,279,518

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

For the year ended June 30, 2023, the Sheriff recognized OPEB expense of \$1,977,806. At June 30, 2023, 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	\$ 4,410,833	\$ 510,773
Changes in assumptions	2,837,501	4,565,239
Total	\$ 7,248,334	\$ 5,076,012

**NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS  
(CONTINUED)**

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of  
Resources Related to OPEB (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:	
2024	\$ 777,303
2025	777,303
2026	78,852
2027	2,284
2028	125,426
Thereafter	<u>411,154</u>
	<u>\$2,172,322</u>

**NOTE 10 - DEFERRED COMPENSATION PLAN**

The employees of the Sheriff's office may participate in a deferred compensation plan offered by the Sheriff's office. The Sheriff's office is enrolled with The Variable Annuity Life Insurance Company, or VALIC, a subsidiary of American International Group, Inc. (Plan). The Plan was created in accordance with Internal Revenue Code Section 457 and is available to all employees of the Sheriff. The Plan permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, or unforeseeable emergency.

All permanent full-time employees of the Sheriff's office are eligible to participate in the voluntary matching deferred compensation program offered by the Sheriff's office. The program provides a yearly matching contribution based on the employee's length of pension service. The maximum yearly matching contribution by the Sheriff's office ranges from 1% to 4% of the employee's individual annual compensation, including salary and State Supplemental Pay, but not overtime, holiday, or detail wages. The Sheriff's office contribution to the Plan for the year ended June 30, 2023 was \$437,015.

**NOTE 11 - LITIGATION AND CLAIMS**

At June 30, 2023, the Sheriff was involved in several lawsuits. In the opinion of the Sheriff's legal counsel, the ultimate resolution of these claims would not create a liability to the Sheriff in excess of existing insurance coverage.

**NOTE 12 - EXPENDITURES OF THE SHERIFF PAID BY THE PARISH COUNCIL**

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

**NOTE 13 - RESERVE FOR SELF INSURED HEALTH AND ACCIDENT PLAN**

On August 1, 1992 the Sheriff began providing health and accident insurance coverage for his employees. The plan is funded by the General Fund for employee coverage and by employee premiums paid for dependent coverage. The office is obligated to pay all claims up to \$110,000 per person covered up to an aggregate of, \$6,641,831 and the excess is insured with an insurance company up to \$1,000,000.

The claims liability of \$539,067 reported in the General Fund at June 30, 2023, is based on the requirements of Section C50 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims.

Changes in the claims liabilities during the year ended June 30, 2023 is as follows:

Unpaid claims as of July 1, 2022	\$ 433,770
Incurred claims (including claims incurred but not reported as of June 30):	
Provision for current-year events where the Sheriff has retained risk of loss	4,436,033
Payments:	
Claims attributed to current year events where the Sheriff has retained risk of loss	<u>(4,330,736)</u>
Unpaid claims as of June 30, 2023	<u>\$ 539,067</u>

**NOTE 14 - SHORT-TERM LEASES**

The Sheriff has a short-term lease for storage units. The lease is month to month at \$2,600 per month. Total rent paid for this leased facility was \$31,200.

**NOTE 15 - RISK MANAGEMENT**

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, group health and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

**NOTE 16 - TAX ABATEMENT**

The local government is subject to certain property tax abatements granted by the Louisiana State Board of Commerce and Industry (the “State Board”), a state entity governed by board members representing major economic groups and gubernatorial appointees. Abatements to which the government may be subject include those issued for property taxes under the Industrial Tax Exemption Program (“ITEP”) and the Restoration Tax Abatement Program (“RTAP”). In addition, the local government has the authority to grant sales tax rebates to taxpayers pursuant to the Enterprise Zone Tax Rebate Program (“EZ Program”). For the year ending June 30, 2023, the government participated in the ITEP and RTAP programs.

The ITEP (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates local ad valorem (property) taxes on a manufacturer’s new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property are approved by the Board of Commerce and Industry. For applications submitted prior to June 24, 2016 the exemption was 100% property tax abatement for an initial term of five years and may be renewed for an additional five years. Effective June 24, 2016, the exemption was amended to allow for a 100% property tax abatement for the initial five-year term with the opportunity to renew the tax abatement for an additional three-year term at 80% of the property tax exemption. On June 27, 2018, the Louisiana Board of Commerce & Industry approved changes to ITEP whereas the exemption is an 80% property tax abatement for an initial term of five years and may be renewed for an additional five years.

Taxes abated for the fiscal year ended June 30, 2023 were as follows:

<u>Tax Abatement/Refund Program</u>	<u>Amount of Taxes Abated During the Fiscal Year</u>
Industrial Tax Exemption Program	\$ 14,981,263
Restoration Tax Abatement Program	<u>15,039</u>
Total	<u>\$ 14,996,302</u>

(continued)

**NOTE 17 - EX-OFFICIO TAX COLLECTOR**

The amount of cash on hand at the end of the year was \$823,645.

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

<u>Taxing Authority</u>	<u>Taxes Assessed</u>	<u>Taxes Collected</u>
Ascension Parish School Board	\$ 105,075,645	\$ 105,075,042
Ascension Parish Government	44,935,599	44,935,448
Ascension Parish Sheriff	24,703,537	24,703,396
Pontchartrain Levee District	5,560,181	5,560,150
Ascension Parish Assessor	3,070,877	3,070,859
Lafourche Levee Basin	430,257	430,257
Ascension Consolidated Utilities District #1	338,996	338,996
Atchafalaya Levee District	80,357	80,353
Bayou Lafourche Water District	68,570	68,568
Louisiana Tax Commission	48,721	48,721
Louisiana Agriculture & Forestry Commission	2,070	2,070
<b>Total</b>	<b>\$ 184,314,810</b>	<b>\$ 184,313,860</b>

The amount of taxes assessed and uncollected by the specified taxing authority is presented below. Failure to collect these taxes is due to bankruptcies, outstanding fees, or the fact that the property is considered movable, and therefore, it cannot be sold at property tax sale.

<u>Taxing Authority</u>	<u>Uncollected Taxes</u>
Ascension Parish School Board	\$ 603
Ascension Parish Government	151
Ascension Parish Sheriff	141
Pontchartrain Levee District	31
Ascension Parish Assessor	18
Lafourche Levee Basin	-
Ascension Consolidated Utilities District #1	-
Atchafalaya Levee District	4
Bayou Lafourche Water District	2
Louisiana Tax Commission	-
Louisiana Agriculture & Forestry Commission	-
<b>Total</b>	<b>\$ 950</b>

**NOTE 18 - COMMITMENTS AND CONTINGENCIES**

**Grants**

The Sheriff receives federal and state grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant.

**NOTE 18 - COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**Cooperative Endeavor Agreement – Jail Fund**

During 2023 the Sheriff entered into a cooperative endeavor agreement with the Parish whereas the Parish will compensate the Sheriff to operate, maintain and upkeep of the Parish jail facility and related equipment as well as other predetermined expenditures. The Parish agrees to compensate the Sheriff \$2.5 million per year for these services effective July 2022, for an initial period of 4 years, expiring June 2026. Additionally, the Parish will compensate the Sheriff amount to be determined annually based upon an agreed upon jail facility capital expenditure budget.

Either party may terminate the agreement on a thirty-day notice for any or no reason. Upon termination, any unspent funds operation/maintenance or capital expenditure funds shall be returned to the Parish.

**NOTE 19 - PRIOR PERIOD ADJUSTEMENT**

The prior period net position for governmental activities resulted in a decrease in net position from what was previously reported due to the incorrect estimated useful lives being utilized in prior years. Additionally, for leases under GASB 87, assets must be amortized over the shorter of lease term or useful life. Therefore, when right-of-use useful life was corrected to reflect the lease term, the depreciation/amortization expense in the prior year increased materially.

	Governmental Activities
Total net position, June 30, 2022, as previously reported	\$ 24,047,469
Restatement of beginning capital assets for vehicles acquired under capital leases net of accumulated depreciation	(712,459)
Retstatement of beginning lease liabilities	70,230
Restatement of beginning right-of-use asset, net	(45,697)
Total net position, June 30, 2022, restated	\$ 23,359,543

**NOTE 20 - SUBSEQUENT EVENTS**

**Land Purchase**

The Sheriff purchased a piece of property in Prairieville, Louisiana subsequent to year end. The closing date took place on August 31, 2023, for a purchase price of \$925,000. The property is 2.186 acres which will be used as the vehicle fleet maintenance facility.

**NOTE 20 - SUBSEQUENT EVENTS (CONTINUED)**

**Lease Agreements**

The Sheriff obtained fifty-one vehicles through lease agreements with a total cost of \$1,549,901, which were received between July and November 2023. These leases will be recognized in the subsequent year as right-of-use assets and related lease liabilities.

**Vehicle Purchases**

The Sheriff agreed to purchase three vehicles in May of 2023. The vehicles were not delivered until October 2023. The total cost of the trucks were \$107,903.

**Funding of OPEB Revocable Trust**

On August 1, 2023, the Sheriff created a revocable trust, known as the Ascension Parish Retired Employees Insurance Fund (AREIF) with a \$5 million contribution. There are no retired employees participating in the plan as of June 30, 2023. The contribution will reduce the Sheriff's OPEB liability presented on the statement of financial position. Principal and income can be utilized to pay for future healthcare obligations of the Sheriff.

# REQUIRED SUPPLEMENTARY INFORMATION





## ASCENSION PARISH SHERIFF

## GENERAL FUND

Donaldsonville, Louisiana

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance favorable (unfavorable)
<b>REVENUES</b>				
Ad valorem taxes	\$ 23,377,488	\$ 24,710,000	\$ 24,845,122	\$ 135,122
Sales taxes	14,000,000	18,100,000	18,670,146	570,146
Intergovernmental:				
Federal grants	200,000	109,000	313,156	204,156
State grants:				
State revenue sharing	457,500	326,823	451,765	124,942
State supplemental pay	1,470,000	1,446,700	1,448,798	2,098
Local grants	500,000	500,000	500,000	-
Fees, charges, and commissions for service:				
Feeding and keeping prisoners	4,212,000	1,660,000	2,206,365	546,365
Municipal law enforcement fees	1,584,527	1,584,527	1,584,526	(1)
Communications	950,000	1,475,000	1,501,763	26,763
Commissions	669,000	750,000	638,028	(111,972)
Other fees and charges	112,250	65,000	338,030	273,030
Civil and criminal fees	1,003,500	1,600,000	1,702,709	102,709
Court attendance	22,000	18,000	22,825	4,825
Reimbursements	2,685,500	845,000	662,187	(182,813)
Transportation of prisoners	-	50,000	60,998	10,998
Interest	16,000	1,125,000	1,128,817	3,817
Donations	-	-	15,457	15,457
	<u>51,259,765</u>	<u>54,365,050</u>	<u>56,090,692</u>	<u>1,725,642</u>
<b>EXPENDITURES</b>				
Public safety:				
Personal services and related benefits	32,081,140	33,150,000	32,617,676	532,324
Operating services	7,036,693	7,358,350	7,888,217	(529,867)
Materials and supplies	8,316,728	5,710,000	4,686,222	1,023,778
Debt service:	-			
Principal	-	874,368	1,546,655	(672,287)
Interest	-	-	114,674	(114,674)
Capital outlay	<u>3,455,496</u>	<u>1,495,000</u>	<u>2,578,375</u>	<u>(1,083,375)</u>
	<u>50,890,057</u>	<u>48,587,718</u>	<u>49,431,819</u>	<u>(844,101)</u>
Excess of revenues over expenditures	<u>369,708</u>	<u>5,777,332</u>	<u>6,658,873</u>	<u>881,541</u>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from sale of capital assets	-	100,000	90,405	(9,595)
Lease liabilities issued	<u>-</u>	<u>-</u>	<u>1,073,875</u>	<u>1,073,875</u>
	<u>-</u>	<u>100,000</u>	<u>1,164,280</u>	<u>1,064,280</u>
Change in fund balance	369,708	5,877,332	7,823,153	<u>\$ 1,945,821</u>
<b>FUND BALANCE</b>				
Beginning of year	<u>34,440,675</u>	<u>34,996,878</u>	<u>34,996,878</u>	
End of year	<u>\$ 34,810,383</u>	<u>\$ 40,874,210</u>	<u>\$ 42,820,031</u>	

**ASCENSION PARISH SHERIFF  
JAIL MAINTENANCE FUND**  
Donaldsonville, Louisiana

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended June 30, 2023

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
<b>REVENUES</b>				
Intergovernmental:				
Local grants	\$ -	\$ 3,125,694	\$ 2,500,695	\$ (624,999)
Fees, charges, and commissions for service:				
Commissary	-	333,500	-	(333,500)
Interest Income	-	56,000	11,804	(44,196)
Other	-	900	-	(900)
Total revenues	<u>-</u>	<u>3,516,094</u>	<u>2,512,499</u>	<u>(1,003,595)</u>
<b>EXPENDITURES</b>				
Public safety:				
Personal services and related benefits	-	216,000	151,705	64,295
Operating services	-	-	1,121,621	(1,121,621)
Materials and supplies	-	1,810,000	680,244	1,129,756
Capital outlay	<u>-</u>	<u>-</u>	<u>74,608</u>	<u>(74,608)</u>
Total expenditures	<u>-</u>	<u>2,026,000</u>	<u>2,028,178</u>	<u>(2,178)</u>
Excess of revenues over expenditures	<u>-</u>	<u>1,490,094</u>	<u>484,321</u>	<u>(1,005,773)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers	<u>-</u>	<u>-</u>	<u>52,925</u>	<u>(52,925)</u>
Change in fund balance	<u>-</u>	<u>1,490,094</u>	<u>537,246</u>	<u>\$ (1,058,698)</u>
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	
End of year	<u>\$ -</u>	<u>\$ 1,490,094</u>	<u>\$ 537,246</u>	

**ASCENSION PARISH SHERIFF**  
Donaldsonville, Louisiana

**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS**

**LAST TEN FISCAL YEARS (1)**

Financial Statement Date	Service cost	Interest on total OPEB liability	Effect of expected and actual experience	Effect of assumption changes or inputs	Benefit payments	Net change in total OPEB liability	Total OPEB liability, beginning	Total OPEB liability, ending	Covered-employee payroll	Total OPEB liability as a % of covered-employee payroll
<b>June 30, 2023</b>	\$ 342,653	\$ 857,850	\$ 720,327	\$ (378,906)	\$ (670,499)	\$ 871,425	\$ 24,568,292	\$ 25,439,717	\$ 22,640,838	112.36%
<b>June 30, 2022</b>	474,871	531,750	4,809,356	(5,548,207)	(635,095)	(367,325)	24,935,617	24,568,292	21,981,396	111.77%
<b>June 30, 2021</b>	402,212	526,050	(120,868)	580,279	(510,413)	877,260	24,058,357	24,935,617	23,209,818	107.44%
<b>June 30, 2020</b>	404,940	666,340	(1,351,016)	5,541,718	(483,804)	4,778,178	19,280,179	24,058,357	22,317,133	107.80%
<b>June 30, 2019</b>	364,517	665,408	847,848	1,018,363	(627,703)	2,268,433	17,011,746	19,280,179	21,338,524	90.35%
<b>June 30, 2018</b>	394,152	632,917	33,106	(851,051)	(482,480)	(273,356)	17,285,102	17,011,746	20,717,014	82.11%

(1) This schedule is intended to show 10 years - additional information will be presented as it becomes available.

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**SCHEDULE OF PROPORTIONATE SHARE OF  
NET PENSION LIABILITY**

**LAST TEN PLAN YEARS (1)(2)**

**Louisiana Sheriff's Pension Relief Fund (LSPRF)**

<b>As of the fiscal year ended (2):</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Employer's proportion of the net pension liability (asset)	3.471%	3.300%	3.489%	3.482%	3.376%
Employer's proportionate share of net pension liability (asset)	\$ 28,208,308	\$ (1,635,475)	\$ 24,145,730	\$ 16,468,732	\$ 12,947,392
Covered payroll	\$ 25,747,552	\$ 24,058,496	\$ 25,762,203	\$ 24,334,241	\$ 23,238,983
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	109.56%	-6.80%	93.73%	67.68%	55.71%
Plan fiduciary net position as a percentage of the total pension liability (asset)	83.90%	101.04%	84.73%	88.91%	90.41%

<b>As of the fiscal year ended (2):</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Employer's proportion of the net pension liability (asset)	3.304%	3.094%	3.055%	2.982%
Employer's proportionate share of net pension liability (asset)	\$ 14,308,315	\$ 19,639,368	\$ 13,618,188	\$ 11,808,351
Covered payroll	\$ 22,886,870	\$ 21,132,766	\$ 20,255,844	\$ 19,118,783
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	62.52%	92.93%	67.23%	61.76%
Plan fiduciary net position as a percentage of the total pension liability (asset)	88.49%	82.10%	86.61%	87.34%

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

(2) The amounts presented have a measurement date of LSPRF's prior June 30th fiscal year end.

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**SCHEDULE OF PENSION CONTRIBUTIONS****LAST TEN FISCAL YEARS (1)**

<b>Plan year</b>	<b>Contractually required contribution</b>	<b>Contributions in relation to contractually required contribution</b>	<b>Contribution deficiency (excess)</b>	<b>Covered payroll</b>	<b>Contributions as a % of covered payroll</b>
2023	\$ 3,103,192	\$ 3,103,192	\$ -	\$ 26,978,953	11.50%
2022	3,154,630	3,154,630	-	25,747,552	12.25%
2021	2,947,973	2,947,973	-	24,058,496	12.25%
2020	3,155,870	3,155,870	-	25,762,203	12.25%
2019	2,980,945	2,980,945	-	24,334,241	12.25%
2018	2,962,970	2,962,970	-	23,238,983	12.75%
2017	3,032,512	3,032,512	-	22,886,870	13.25%
2016	2,905,756	2,905,756	-	21,132,766	13.75%
2015	2,886,457	2,886,457	-	20,255,844	14.25%

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

**ASCENSION PARISH SHERIFF**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

For the year ended June 30, 2023

**NOTE 1 - BUDGETS**

**Budget Policy and Budgetary Accounting**

A proposed budget is prepared and submitted by the Sheriff prior to the beginning of each fiscal year. A budget summary and notice of a public hearing is published with the public hearing being conducted prior to the commencement of the budget year.

The annual operating budget, prepared on the modified accrual basis, covers the General Fund. Budget amendments are approved and are included in the financial statements.

In connection with budget preparation, a portion of the unassigned fund balance of an individual fund may be committed for expenditures of the subsequent year. Such designation represents the extent to which the fund balance is used to balance the subsequent year's operating budget of that fund as reflected in the legally adopted budget.

**Basis of Accounting**

All of the Sheriff's governmental funds' budgets are prepared on the modified accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended June 30, 2022. The Sheriff's basis of budgetary accounting follows generally accepted accounting principles.

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Expenditures Exceeding Appropriations**

Excess of expenditures over appropriations in individual funds or departments within the fund occurred as follows:

	<u>Revised Budget</u>	<u>Actual (GAAP Basis)</u>	<u>Excess over Budget</u>
<b>General Fund:</b>			
Debt service:			
Principal	\$ 874,368	\$ 1,546,655	\$ (672,287)
Interest	-	114,674	(114,674)
Capital outlay	1,495,000	2,578,375	(1,083,375)

**NOTE 3 - NET PENSION AND OPEB LIABILITIES**

**Changes of Benefit Terms**

<u>Measurement Date</u>	<u>Benefit Terms</u>	
	<u>Years</u>	<u>Change</u>
6/30/2023	3	-
6/30/2022	3	-
6/30/2021	3	-
6/30/2020	3	-
6/30/2019	3	-
6/30/2018	3	-
6/30/2017	3	

**Changes of Assumptions - OPEB**

The changes in assumptions balance was a result of changes in the discount rate. The following are the discount rates used in each measurement of total OPEB liability:

<u>Measurement Date</u>	<u>Discount Rate</u>		<u>Healthcare Costs Trend Rates</u>	
	<u>Rate</u>	<u>Change</u>	<u>Rate</u>	<u>Change</u>
6/30/2023	3.650%	0.110%	5.500%	0.000%
6/30/2022	3.540%	1.380%	5.500%	0.000%
6/30/2021	2.160%	-0.050%	5.500%	0.000%
6/30/2020	2.210%	-1.290%	5.500%	0.000%
6/30/2019	3.500%	-0.370%	5.500%	0.000%
6/30/2018	3.870%	0.290%	5.500%	0.000%
6/30/2017	3.580%		5.500%	

<u>Measurement Date</u>	<u>Inflation Rate</u>		<u>Salary Increases</u>	
	<u>Rate</u>	<u>Change</u>	<u>Rate</u>	<u>Change</u>
6/30/2023	2.500%	0.000%	3.000%	0.000%
6/30/2022	2.500%	0.000%	3.000%	0.000%
6/30/2021	2.500%	0.000%	3.000%	0.000%
6/30/2020	2.500%	0.000%	3.000%	0.000%
6/30/2019	2.500%	0.000%	3.000%	0.000%
6/30/2018	2.500%	0.000%	3.000%	0.000%
6/30/2017	2.500%		3.000%	

**NOTE 4 - NET PENSION AND OPEB LIABILITIES (CONTINUED)**

**Actuarial Value of Plan Assets - OPEB**

The Sheriff's OPEB Plan has no assets accumulated in a trust that meets the criteria in GASB Codification Section P52 *Postemployment Benefits Other Than Pensions – Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria – Defined Benefit*.

**Louisiana Sheriffs' Pension and Relief Fund - Changes of Assumptions**

The changes in assumptions balance was a result of changes in the discount rate. The following are the discount rates used in each measurement of net position liability (asset):

<u>Measurement Date</u>	<u>Discount Rate</u>		<u>Merit Raise</u>		<u>Inflation Rate</u>
	<u>Rate</u>	<u>Change</u>	<u>Rate</u>	<u>Change</u>	<u>Rate</u>
6/30/2022	6.850%	-0.050%	2.500%	0.000%	2.500%
6/30/2021	6.900%	-0.100%	2.500%	0.000%	2.500%
6/30/2020	7.000%	-0.100%	2.500%	-0.500%	2.500%
6/30/2019	7.100%	-0.150%	3.000%	0.100%	2.500%
6/30/2018	7.250%	-0.150%	2.900%	0.175%	2.600%
6/30/2017	7.400%	-0.100%	2.725%	0.100%	2.775%
6/30/2016	7.500%	-0.100%	2.625%	0.000%	2.875%
6/30/2015	7.600%	-0.100%	2.625%	-0.375%	2.875%
6/30/2014	7.700%		3.000%		3.000%

<u>Measurement Date</u>	<u>Investment Rate of Return</u>		<u>Salary Increases</u>	
	<u>Rate</u>	<u>Change</u>	<u>Rate</u>	<u>Change</u>
6/30/2022	6.850%	-0.050%	5.000%	0.000%
6/30/2021	6.900%	-0.100%	5.000%	0.000%
6/30/2020	7.000%	-0.100%	5.000%	-0.500%
6/30/2019	7.100%	-0.150%	5.500%	0.000%
6/30/2018	7.250%	-0.150%	5.500%	0.000%
6/30/2017	7.400%	-0.100%	5.500%	0.000%
6/30/2016	7.500%	-0.100%	5.500%	0.000%
6/30/2015	7.600%	-0.100%	5.500%	-0.500%
6/30/2014	7.700%		6.000%	

# OTHER SUPPLEMENTARY INFORMATION





**ASCENSION PARISH SHERIFF  
Donaldsonville, Louisiana**

**GENERAL DESCRIPTIONS  
CUSTODIAL FUNDS**

June 30, 2023

**SHERIFF'S CIVIL FUND**

The Sheriff's Civil Funds account for funds held in civil suits, sheriff's sales, and garnishments.

**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.

**BOND FUND**

The Bond Fund accounts for the collection of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

**CONTRABAND FUND**

The Contraband Fund holds all criminally disputed funds until a decision as to ownership is decided in District Court. The monies are distributed according to court judgment.

**JAIL INMATE FUND**

The Jail Inmate Fund accounts for all funds received from and disbursed to the inmates as they enter and are released from the prison system.

**CITY OF DONALDSONVILLE COURT FUND**

The City of Donaldsonville Court Fund accounts for the collection of fines and costs, and payment of these collections to the recipients in accordance with applicable laws.

**TOWN OF SORRENTO COURT FUND**

The Town of Sorrento Court Fund accounts for the collection of fines and costs, and payment of these collections to the recipients in accordance with applicable laws

**ASCENSION PARISH SHERIFF**  
Donaldsonville, Louisiana

**COMBINING SCHEDULE OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS**

June 30, 2023

	Sheriff's Civil Fund	Tax Collector Fund	Bond Fund	Contraband Fund	Jail Inmate Fund	City of Donaldsonville Court Fund	Town of Sorrento Court Fund	Total
<b>ASSETS</b>								
Cash	\$ 279,731	\$ 823,645	\$ 1,243,755	\$ 214,393	\$ 230,175	\$ 54,137	\$ 59	\$ 2,845,895
<b>NET POSITION</b>								
Due to taxing bodies and others	\$ 279,731	\$ 823,645	\$ 1,243,755	\$ 214,393	\$ 230,175	\$ 54,137	\$ 59	\$ 2,845,895

**ASCENSION PARISH SHERIFF**  
Donaldsonville, Louisiana

**COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS**

For the year ended June 30, 2023

	Sheriff's Civil Fund	Tax Collector Fund	Bond Fund	Contraband Fund	Jail Inmate Fund	City of Donaldsonville Court Fund	Town of Sorrento Court Fund	Total
<b>ADDITIONS</b>								
Taxes and fees paid to tax collector	\$ -	\$ 186,068,423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,068,423
Fines and court costs	9,092,332	6,531	2,425,330	64,108	-	205,478	1,324	11,795,103
Sheriff sales and fees	456,729	1,709,732	-	16,000	-	-	-	2,182,461
Inmates	-	-	-	-	1,437,256	-	-	1,437,256
Garnishments	1,230,649	-	-	-	-	-	-	1,230,649
Interest	52,024	589,260	32,373	6,409	6,767	1,524	8	688,365
Licenses and fees	-	157,421	-	-	-	-	-	157,421
Bonds	-	-	35,750	-	-	-	-	35,750
Total additions	<u>10,831,734</u>	<u>188,531,367</u>	<u>2,493,453</u>	<u>86,517</u>	<u>1,444,023</u>	<u>207,002</u>	<u>1,332</u>	<u>203,595,428</u>
<b>DEDUCTIONS</b>								
Taxes and fees distributed to taxing bodies and others	-	957,243	-	-	-	-	-	957,243
Settled deposits	<u>10,881,689</u>	<u>187,174,269</u>	<u>2,453,418</u>	<u>82,643</u>	<u>1,419,544</u>	<u>202,388</u>	<u>1,966</u>	<u>202,215,917</u>
Total deductions	<u>10,881,689</u>	<u>188,131,512</u>	<u>2,453,418</u>	<u>82,643</u>	<u>1,419,544</u>	<u>202,388</u>	<u>1,966</u>	<u>203,173,160</u>
Change in net position	(49,955)	399,855	40,035	3,874	24,479	4,614	(634)	422,268
Net position - beginning of year	<u>329,686</u>	<u>423,790</u>	<u>1,203,720</u>	<u>210,519</u>	<u>205,696</u>	<u>49,523</u>	<u>693</u>	<u>2,423,627</u>
Net position - end of year	<u>\$ 279,731</u>	<u>\$ 823,645</u>	<u>\$ 1,243,755</u>	<u>\$ 214,393</u>	<u>\$ 230,175</u>	<u>\$ 54,137</u>	<u>\$ 59</u>	<u>\$ 2,845,895</u>

STATE OF LOUISIANA  
PARISH OF ASCENSION

AFFIDAVIT

**Bobby Webre, Sheriff of Ascension Parish**

**BEFORE ME**, the undersigned authority, personally came and appeared, Bobby Webre, the sheriff of Ascension Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$823,645.07 is the amount of cash on hand in the tax collector account on June 30, 2023.

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2022, by taxing authority, are true and correct.

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

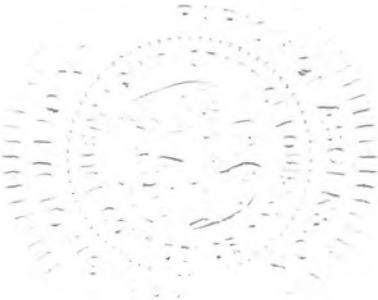
*Bobby Webre*  
**Bobby Webre**  
**Sheriff of Ascension Parish**

SWORN to and subscribed before me, Notary, this 30<sup>th</sup> day of August 2023, in my office in Gonzales, Louisiana.

*Vanessa Merron* (Signature)

Vanessa Merron (Print), # 156616  
Notary Public

06-30-2024 (Commission)



**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND  
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended June 30, 2023

**Agency Head: Robert P. Webre, Sheriff**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 196,833
Benefits - retirement	56,961
Benefits - insurance	8,448
Travel - lodging	1,963
Travel per diem	1,405
Benefits - life insurance	1,824
Registration fees	970
Travel - airfare	1,127
Vehicle provided by government	Note 1
Total	<u>\$ 269,531</u>

**Note 1:** Use of a qualified nonpersonal use vehicle, including commuting, is excludable to the employee as a working condition fringe benefit if the specific requirements for the type of vehicle are met.

Recordkeeping and substantiation by the employee are not required by the IRS.

*Reg § 1.274-5T(k); Reg. § 1.132-5(h)).*

IRS Fringe Benefit Guide, Office of Federal, State and Local Governments, Publication 513 (1-2014) excludes qualified nonpersonal use of vehicles from employee income for unmarked vehicles used by law enforcement officers if the use is officially authorized. The Sheriff has complied with the requirements of this regulation.

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY**

For the fiscal year ended June 30, 2023

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ending, 12/31/2022</b>	<b>Second Six Month Period Ending, 06/30/2023</b>
<b>Receipts from:</b>		
<b>Ascension Parish Sheriff:</b>		
Collection fee for collecting/disbursing to others based on percentage of collection	\$ 23,158	\$ 29,892
Collection fee for collecting/disbursing to others based on fixed amount	354,828	430,453
Criminal court cost and fees	29,148	36,132
Criminal fines - other	1,162	1,190
Bond fees	18,851	23,437
Service/collection fee (e.g. credit card fees, report fees, 3rd party service fees)	24,208	22,477
<b>Total receipts</b>	<b>\$ 451,355</b>	<b>\$ 543,581</b>

## ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

## JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY

For the fiscal year ended June 30, 2023

Cash Basis Presentation	First Six Month Period Ending, 12/31/2022	Second Six Month Period Ending, 06/30/2023
<b>Beginning Balance of Amounts Collected</b>	\$ 1,253,936	\$ 1,204,410
<b>Collections:</b>		
Civil Fees	-	-
Bond Fees	261,955	311,536
Asset Forfeiture/Sale	-	-
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	542,395	760,203
Criminal Fines - Contempt	-	-
Criminal Fines - Other	208,872	293,368
Restitution	26,010	27,040
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees	24,567	23,100
Interest Earnings on Collected Balances	12,842	21,063
Other	138,343	50,493
Total Collections	1,214,984	1,486,803
<b>Less: Disbursements to Governments and Nonprofits:</b>		
Criminal Court Costs/Fees-		
23rd JDC Judicial Expense Fund	12,412	16,168
23rd JDC Public Defender Board	118,466	155,359
Ascension Parish Government	84,369	109,941
Baton Rouge Crime Stoppers	4,796	6,226
Bridget Hanna, Clerk of Court	53,689	68,836
City of Donaldsonville	3,564	3,399
DHH TH/SCI Trust Fund	4,330	5,304
LA Commission Law Enforcement	18,064	23,998
LA Department of Corrections	-	-
LA Department of Public Safety	6,053	3,103
LA State Treasurer Handicap Parking	-	-
Louisiana State Police	-	-
Louisiana Supreme Court	1,236	1,612
Parish of Ascension Judicial Expense Fund	37,735	48,820
Ricky Babin, DA	58,803	76,728
Sheriff's General Fund	-	-
Sheriff's General Fund - Litter Abatement Program	-	-
Sheriff's General Fund - Littering Cost	-	-
Sheriff's General Fund - Retirement	-	-
State Treasury Keep LA Beautiful Fund	25	-
State Treasury - Help Louisiana Wildlife	-	-
Town of Sorrento	99	33
Treasure, State of Louisiana CMIS	7,446	9,701

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY**

For the fiscal year ended June 30, 2023

	<b>First Six Month Period Ending, 12/31/2022</b>	<b>Second Six Month Period Ending, 06/30/2023</b>
<b>Cash Basis Presentation</b>		
<b>Less: Disbursements to Governments and Nonprofits (continued):</b>		
Criminal Fines-		
Ascension Parish Government	146,665	189,317
City of Donaldsonville	16,785	20,763
Ricky Babin, DA	25,532	32,765
Ricky Babin, DA - Littering	-	-
Sheriff's General Fund	-	-
Sheriff's General Fund - Littering	-	-
Town of Sorrento	628	308
Wildlife and Fisheries	675	190
Wildlife and Fisheries - Littering	2	-
State Treasury - Littering	53	12
	601,427	772,583
<b>Less: Amounts Retained by Collecting Agency:</b>		
Collection fee for collecting/disbursing to others based on percentage of collection	23,158	29,892
Collection fee for collecting/disbursing to others based on fixed amount	354,828	430,453
Amounts "Self-Disbursed" to collecting agency		
Criminal court costs and fees	29,148	36,132
Bond fees	1,162	1,190
Criminal fines - other	18,851	23,437
Service/collection fee (e.g. credit card fees, report fees, 3rd party service fees)	24,208	22,477
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies:</b>		
Civil Fee Refunds	-	-
Bond Fee Refunds	-	-
Restitution Payments to Individuals	21,407	22,110
Other Disbursements to Individuals	190,321	54,988
Payments to 3rd Party Collection/Processing Agencies	-	-
	1,264,510	1,393,262
Total Ending Balance of Amounts Collected but not Disbursed/Retained	\$ 1,204,410	\$ 1,297,951
Ending Balance of "Partial Payments" Collected but not disbursed	\$ -	\$ 71,651

# STATISTICAL SECTION





# ASCENSION PARISH SHERIFF

## STATISTICAL SECTION (UNAUDITED)

June 30, 2023

This section, which is composed of accounting and non-accounting data, is presented to provide the reader with additional information as an aid to understanding the financial activities of the governmental unit.

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**ASCENSION PARISH SHERIFF**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

(accrual basis of accounting)

	FISCAL YEAR									
	2023	2022 (1)	2021	2020	2019 (2)	2018	2017 (3)	2016	2015	2014 (4)
<b>Governmental activities</b>										
Net investment in capital assets	\$ 18,747,514	\$ 18,738,162	\$ 22,621,804	\$ 18,783,954	\$ 18,561,238	\$ 19,083,531	\$ 19,090,094	\$ 13,968,602	\$ 13,369,051	\$ 12,008,728
Restricted	477,121	2,195,053	450,464	863,604	795,534	493,977	467	65,181	313,117	294,418
Unrestricted	11,471,366	2,426,328	(5,233,382)	(2,821,648)	(5,565,117)	(6,215,865)	4,280,010	7,346,803	777,604	14,227,251
Total governmental activities net position	<u>30,696,001</u>	<u>23,359,543</u>	<u>17,838,886</u>	<u>16,825,910</u>	<u>13,791,655</u>	<u>13,361,643</u>	<u>23,370,571</u>	<u>21,380,586</u>	<u>14,459,772</u>	<u>26,530,397</u>
<b>Primary government</b>										
Net investment in capital assets	18,747,514	18,738,162	22,621,804	18,783,954	18,561,238	19,083,531	19,090,094	13,968,602	13,369,051	12,008,728
Restricted	477,121	2,195,053	450,464	863,604	795,534	493,977	467	65,181	313,117	294,418
Unrestricted	11,471,366	2,426,328	(5,233,382)	(2,821,648)	(5,565,117)	(6,215,865)	4,280,010	7,346,803	777,604	14,227,251
Total primary government net position	<u>\$ 30,696,001</u>	<u>\$ 23,359,543</u>	<u>\$ 17,838,886</u>	<u>\$ 16,825,910</u>	<u>\$ 13,791,655</u>	<u>\$ 13,361,643</u>	<u>\$ 23,370,571</u>	<u>\$ 21,380,586</u>	<u>\$ 14,459,772</u>	<u>\$ 26,530,397</u>

(1) Restated due to an error in useful lives and payment terms of operating and capital leases. See Note 19 to the 2023 Audited Financial Statements.

(2) Restated due to an error in classification of operating and capital leases. See Note 21 to the 2020 Audited Financial Statements.

(3) Restated due to implementation of GASB 75. See Note 1 to the 2018 Audited Financial Statements.

(4) Restated due to the implementation of GASB No. 68 and GASB No. 71. See Note 1 to the 2015 Audited Financial Statements.

## ASCENSION PARISH SHERIFF

CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(UNAUDITED)

(accrual basis of accounting)

	FISCAL YEAR									
	2023	2022 (1)	2021	2020	2019 (2)	2018	2017 (3)	2016	2015	2014 (4)
<b>Expenses</b>										
Governmental Activities										
Public Safety	\$ 54,699,542	\$ 45,823,577	\$ 48,349,926	\$ 48,232,826	\$ 42,524,005	\$ 40,161,268	\$ 39,918,517	\$ 37,053,132	\$ 34,409,635	\$ 33,324,944
<b>Program Revenues</b>										
Governmental Activities										
Public Safety										
Charges for Services	5,502,235	6,906,772	7,001,101	8,344,838	8,108,476	9,149,113	9,203,356	9,384,998	7,146,604	7,530,861
Operating Grants and Contributions	4,530,779	4,267,780	5,121,406	8,314,169	222,053	394,223	1,037,416	383,873	538,831	329,694
Capital Grants and Contributions	2,667,908	-	48,503	-	-	-	-	-	-	-
Total Governmental Activities Program Revenues	15,700,922	11,174,552	12,171,010	16,659,007	8,330,529	9,543,336	10,240,772	9,768,871	7,685,435	7,860,555
Total Net (Expense) Revenue	(38,998,620)	(34,649,025)	(36,178,916)	(31,573,819)	(34,193,476)	(30,617,932)	(29,678,045)	(27,284,261)	(26,724,200)	(25,464,389)
<b>General Revenues</b>										
Governmental Activities										
Taxes	43,515,268	38,945,035	35,838,409	32,890,371	32,243,691	29,460,512	30,136,567	32,760,923	29,919,742	25,649,429
Grants and Contributions not Restricted	1,604,697	1,524,473	1,570,456	1,474,819	2,788,283	1,413,389	1,450,066	1,406,323	1,598,744	1,386,819
Interest	1,168,710	40,409	28,480	242,884	442,942	222,016	81,097	37,829	7,874	4,613
Gain on sale of assets and other	46,403	3,728	98,510	-	41,327	87,239	-	-	76,550	-
Total General Revenues	46,335,078	40,513,645	37,535,855	34,608,074	35,516,243	31,183,156	31,668,030	34,205,075	31,402,910	27,040,861
<b>Extraordinary Items</b>										
Appropriation to Parish Government	-	-	-	-	(892,755)	-	-	-	-	-
Total Change in Net Position	\$ 7,336,458	\$ 5,864,620	\$ 1,356,939	\$ 3,034,255	\$ 430,012	\$ 565,224	\$ 1,989,985	\$ 6,920,814	\$ 4,678,710	\$ 1,576,472

(1) Restated due to an error in useful lives and payment terms of operating and capital leases. See Note 19 to the 2023 Audited Financial Statements.

(2) Restated due to an error in classification of operating and capital leases. See Note 21 to the 2020 Audited Financial Statements.

(3) Restated due to implementation of GASB 75. See Note 1 to the 2018 Audited Financial Statements.

(4) Restated due to the implementation of GASB No. 65 and GASB No. 71. See Note 1 to the 2015 Audited Financial Statements.

**ASCENSION PARISH SHERIFF**  
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**  
(accrual basis of accounting)

	<u>Ad Valorem Taxes</u>	<u>Sales &amp; Use Taxes</u>	<u>Total</u>
2023	\$ 24,845,122	\$ 18,670,146	\$ 43,515,268
2022	22,913,382	16,031,653	38,945,035
2021	22,328,642	13,509,767	35,838,409
2020	20,795,382	12,094,989	32,890,371
2019	19,394,203	12,849,488	32,243,691
2018	17,986,577	11,473,935	29,460,512
2017	17,314,426	15,062,441	32,376,867
2016	17,105,520	13,415,403	30,520,923
2015	16,449,854	12,407,704	28,857,558
2014	15,267,303	10,382,126	25,649,429

**ASCENSION PARISH SHERIFF**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

(modified accrual basis of accounting)

	GENERAL FUND				OTHER FUNDS
	Nonspendable	Restricted	Unassigned	Total	Restricted
2023	\$ -	\$ 477,121	\$ 42,342,910	\$ 42,820,031	\$ 2,359,906
2022	-	559,578	34,437,300	34,996,878	-
2021	-	450,464	32,660,335	33,110,799	-
2020	157,296	863,604	28,568,470	29,589,370	-
2019	-	795,534	24,010,978	24,806,512	-
2018	-	493,977	23,540,917	24,034,894	-
2017 (1)	-	467	24,139,678	24,140,145	-
2016	-	65,181	25,702,542	25,767,723	-
2015	-	313,117	22,458,128	22,771,245	-
2014	-	294,418	20,404,034	20,698,452	-

(1) Restated due to implementation of GASB 75. See Note 1 to the 2018 Audited Financial Statements.

**ASCENSION PARISH SHERIFF**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

(modified accrual basis of accounting)

	FISCAL YEAR				
	2023	2022	2021	2020	(Restated) 2019
<b>Revenues</b>					
Ad Valorem Taxes	\$ 24,845,122	\$ 22,913,382	\$ 22,328,642	\$ 20,795,382	\$ 19,394,203
Sales Taxes	18,670,146	16,031,653	13,509,767	12,094,989	12,849,488
Intergovernmental:					
Federal Grants	313,156	291,556	3,586,573	5,864,060	708,095
State Grants:					
State Revenue Sharing	451,765	446,134	437,655	427,396	124,698
State Supplemental Pay	1,448,798	1,211,431	1,234,374	1,290,609	1,285,151
Local Grants	5,168,728	1,368,000	177,800	105,461	1,914
Fees, Charges, and Commissions for Service					
Feeding and Keeping Prisoners	2,206,365	1,510,875	2,156,505	1,897,044	1,877,147
Municipal Law Enforcement Fees	1,584,526	1,792,850	1,530,528	1,428,957	1,340,716
Communication Fees	1,501,763	1,072,688	748,570	1,255,045	957,825
Other Fees and Charges	1,702,709	144,977	693,978	668,967	372,518
Commissions	638,028	681,265	673,440	597,766	631,928
Reimbursements	662,187	675,801	695,524	763,045	769,274
Civil and Criminal Fees	338,030	1,061,161	289,350	1,639,074	1,861,016
Transportation of Prisoners	60,998	40,154	46,197	53,328	91,541
Court Attendance	22,825	18,742	15,475	15,500	16,700
Interest	1,168,710	40,409	28,480	242,884	442,942
Donations	15,457	-	-	-	-
Total Revenues	<u>60,799,313</u>	<u>49,301,078</u>	<u>48,152,858</u>	<u>49,139,507</u>	<u>42,725,156</u>
<b>Expenditures</b>					
Public Safety:					
Personnel Services and Related Benefits	32,769,381	32,237,698	30,904,103	31,586,546	29,802,261
Operating Services	9,009,838	7,248,939	6,605,272	6,625,667	5,567,065
Materials and Supplies	5,366,510	4,623,072	3,948,285	4,199,129	4,399,004
Debt service	1,661,329	1,283,891	981,192	310,115	-
Capital outlay	2,973,476	3,876,669	6,364,351	1,865,817	1,363,505
Total Expenditures	<u>51,780,534</u>	<u>49,270,269</u>	<u>48,803,203</u>	<u>44,587,274</u>	<u>41,131,835</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>9,018,779</u>	<u>30,809</u>	<u>(650,345)</u>	<u>4,552,233</u>	<u>1,593,321</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Capital Assets	90,405	299,057	118,292	-	71,052
Proceeds from Lease Activity	1,073,875	1,556,213	4,053,482	326,625	-
Total Other Financing Sources and Uses	<u>1,164,280</u>	<u>1,855,270</u>	<u>4,171,774</u>	<u>326,625</u>	<u>71,052</u>
Net Change in Fund Balances before Extraordinary Items	<u>10,183,059</u>	<u>1,886,079</u>	<u>3,521,429</u>	<u>4,878,858</u>	<u>1,664,373</u>
<b>Extraordinary Items</b>					
Appropriation to Parish Government	-	-	-	(96,000)	(892,755)
Total Extraordinary Items	<u>-</u>	<u>-</u>	<u>-</u>	<u>(96,000)</u>	<u>(892,755)</u>
<b>Net Change in Fund Balances</b>	<u>\$ 10,183,059</u>	<u>\$ 1,886,079</u>	<u>\$ 3,521,429</u>	<u>\$ 4,782,858</u>	<u>\$ 771,618</u>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	3.40%	2.83%	2.31%	0.73%	0.00%

**ASCENSION PARISH SHERIFF**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

(modified accrual basis of accounting)

	FISCAL YEAR				
	2018	(Restated) 2017	2016	2015	(Restated) 2014
<b>Revenues</b>					
Ad Valorem Taxes	\$ 17,986,577	\$ 17,314,426	\$ 17,105,520	\$ 16,449,854	\$ 15,267,303
Sales Taxes	11,473,935	15,062,441	13,415,403	12,407,704	10,382,126
Intergovernmental:					
Federal Grants	407,339	370,040	121,812	127,608	274,955
State Grants:					
State Revenue Sharing	124,723	124,694	119,800	124,927	125,070
State Supplemental Pay	1,288,666	1,325,372	1,286,523	1,273,817	1,261,749
Other State & Local Grants	198,296	193,356	172,111	411,223	145,409
Fees, Charges, and Commissions for Service					
Feeding and Keeping Prisoners	1,846,304	2,130,357	2,115,643	1,811,102	2,103,810
Municipal Law Enforcement Fees	1,340,717	1,340,717	1,340,717	1,322,776	1,111,260
Communication Fees	1,079,780	962,539	734,741	716,925	509,711
Other Fees and Charges	494,261	-	-	-	-
Commissions	802,166	1,447,370	1,664,703	1,047,841	1,050,119
Other	536,743	500	70,200	291,724	2,000
Civil and Criminal Fees	1,666,732	2,115,996	2,410,347	2,267,575	2,714,771
Transportation of Prisoners	53,706	44,939	35,915	40,949	43,327
Court Attendance	17,075	18,225	18,325	21,100	20,000
Interest	222,016	81,097	37,829	7,874	4,613
<b>Total Revenues</b>	<u>39,539,036</u>	<u>42,532,069</u>	<u>40,649,589</u>	<u>38,322,999</u>	<u>35,016,223</u>
<b>Expenditures</b>					
Public Safety:					
Personnel Services and Related Benefits	28,189,103	28,185,811	26,011,785	24,978,797	23,294,642
Operating Services	5,751,101	5,180,430	5,418,826	3,984,854	3,646,881
Materials and Supplies	3,776,456	3,669,555	3,481,442	3,960,749	3,866,670
Debt service	-	-	-	-	-
Capital outlay	2,078,555	7,123,851	2,741,058	3,325,806	2,793,371
Total Expenditures	<u>39,795,215</u>	<u>44,159,647</u>	<u>37,653,111</u>	<u>36,250,206</u>	<u>33,601,564</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(256,179)</u>	<u>(1,627,578)</u>	<u>2,996,478</u>	<u>2,072,793</u>	<u>1,414,659</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Capital Assets	150,928	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-
Total Other Financing Sources and Uses	<u>150,928</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances before Extraordinary Items</b>	<u>(105,251)</u>	<u>(1,627,578)</u>	<u>2,996,478</u>	<u>2,072,793</u>	<u>1,414,659</u>
<b>Extraordinary Items</b>					
Appropriation to Parish Government	-	-	-	-	-
Total Extraordinary Items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>\$ (105,251)</u>	<u>\$ (1,627,578)</u>	<u>\$ 2,996,478</u>	<u>\$ 2,072,793</u>	<u>\$ 1,414,659</u>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	0.00%	0.00%	0.00%	0.00%	0.00%

**ASCENSION PARISH SHERIFF****TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

(accrual basis of accounting)

	<u>Ad Valorem Taxes</u>	<u>Sales &amp; Use Taxes</u>	<u>Total</u>
2023	\$ 24,845,122	\$ 18,670,146	\$ 43,515,268
2021	22,913,382	16,031,653	38,945,035
2020	22,328,642	13,509,767	35,838,409
2019	20,795,382	12,094,989	32,890,371
2018	19,394,203	12,849,488	32,243,691
2017	17,986,577	11,473,935	29,460,512
2016	17,314,426	15,062,441	32,376,867
2015	17,105,520	13,415,403	30,520,923
2014	16,449,854	12,407,704	28,857,558



**ASCENSION PARISH SHERIFF**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN YEARS**  
**(UNAUDITED)**

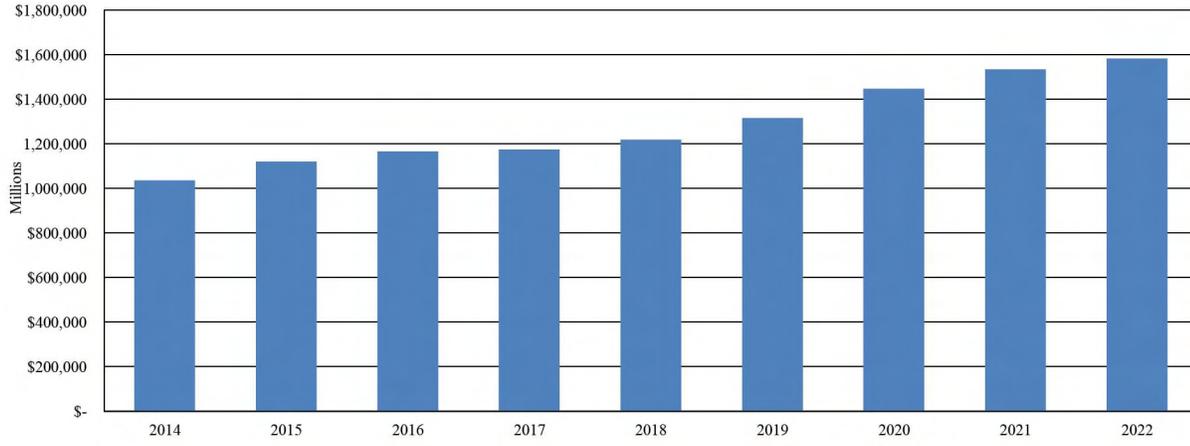
Year	Real Property	Personal Property	Public Service Property	Less: Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate - Millages	Estimated Actual Value	Ratio of Total Taxable Assessed Value to Total Estimated Actual Value*
2023	\$ 1,059,949,590	\$ 790,429,830	\$ 111,888,580	\$ 252,143,902	\$ 1,710,124,098	14.48	\$ 16,316,582,420	10%
2022	993,116,080	727,927,890	110,249,780	248,701,504	1,582,592,246	14.48	15,225,012,520	10%
2021	948,720,920	724,862,620	103,973,810	242,906,006	1,534,651,344	14.48	14,735,521,907	10%
2020	891,108,910	695,536,210	94,814,770	234,537,693	1,446,922,197	14.48	13,927,256,247	10%
2019	830,919,000	622,490,370	90,195,330	228,192,755	1,315,411,945	14.48	12,819,907,120	10%
2018	782,949,800	562,864,560	94,958,340	221,468,722	1,219,303,978	14.48	11,961,761,760	10%
2017	731,729,520	564,012,720	96,047,370	216,600,739	1,175,188,871	14.48	11,461,569,480	10%
2016	718,095,820	568,170,780	91,115,650	211,524,531	1,165,857,719	14.48	11,333,226,000	10%
2015	698,646,340	552,080,840	78,665,860	208,641,347	1,120,751,693	14.48	10,981,665,773	10%
2014	625,025,250	544,012,540	73,158,750	206,669,700	1,035,526,840	14.48	10,169,637,767	10%

Source: Ascension Parish Tax Assessor

\*Actual Valuation (Market Value) as Compared to Assessed Valuation

Residential properties are assessed at 10% of fair market value, other property and electric cooperative properties, excluding land are to be assessed at 15%, and public service properties, excluding land, are to be assessed at 25% of fair market value. The overall assessed value is estimated to be 14 - 15% of actual market value.

**ASCENSION PARISH SHERIFF  
ASSESSED VALUE OF TAXABLE PROPERTY  
LAST TEN YEARS  
(UNAUDITED)**



**ASCENSION PARISH SHERIFF  
PROPERTY TAX RATES AND TAX LEVIES  
DIRECT AND OVERLAPPING GOVERNMENTS (1)  
LAST TEN YEARS  
(UNAUDITED)**

Year	DIRECT RATE		PARISH OVERLAPPING RATES				
	Law Enforcement District	Parish Government Operating	Drainage Districts	Lighting Districts	Health & Welfare	Library Maintenance	Fire Protection District No. 3
<u>TAX RATES (mills per dollar)</u>							
2023	14.48	2.74	14.89	29.57	5.50	5.60	20.00
2022	14.48	2.74	14.89	29.57	5.48	5.60	20.00
2021	14.48	2.74	14.89	29.57	5.48	5.60	20.00
2020	14.48	2.74	14.86	29.57	5.46	6.52	20.00
2019	14.48	2.77	15.03	30.70	5.50	6.59	20.00
2018	14.48	2.77	14.85	30.70	5.50	6.59	20.00
2017	14.48	2.77	14.85	30.70	5.50	6.59	20.00
2016	14.48	2.77	14.85	30.63	5.33	6.59	18.70
2015	14.48	2.86	15.00	31.00	5.50	6.80	20.00
2014	14.48	2.86	15.00	31.00	5.50	6.80	20.00
<u>TAX LEVIES</u>							
2023	\$ 24,762,593	\$ 4,202,106	\$ 9,104,536	\$ 1,392,601	\$ 9,405,839	\$ 9,576,696	\$ 6,090,888
2022	22,915,932	3,893,554	8,464,578	1,278,546	8,672,771	8,862,517	5,706,680
2021	22,221,748	3,776,490	8,209,331	1,208,182	8,379,376	10,005,961	5,490,453
2020	20,951,429	3,802,756	7,843,108	1,139,611	7,958,212	9,535,237	5,204,604
2019	19,044,146	3,447,816	6,397,129	1,052,992	7,233,756	8,667,211	4,732,226
2018	17,655,517	3,189,184	6,377,583	965,373	6,706,300	8,035,229	4,428,211
2017	17,016,733	3,073,295	6,174,677	947,427	6,263,807	7,744,507	3,912,359
2016	16,881,615	3,150,296	6,298,334	909,635	6,412,340	7,927,835	4,032,678
2015	16,228,480	3,028,026	6,023,780	840,735	6,164,251	7,621,113	3,884,882
2014	14,994,424	2,792,655	5,558,816	747,559	5,695,507	4,349,212	3,529,684

Source: Ascension Parish Tax Assessor

The tax levies represent the original levy of the Assessor and exclude the homestead exemption amount.

All taxes are billed when assessment rolls are filed during the month of November of the current tax year. Taxes become delinquent on January 1 of the following year. Penalty for delinquent taxes is 1% per month. No discounts are allowed for taxes, and there is no provision for partial payments.

The Sheriff, as provided by state law, is the official tax collector of general property taxes levied by the Parish and Parish special districts.

(1) Not included are the following:

Forestry District, Prineville Community Fire Fee, Prineville Residential Fire Fee, and Louisiana Tax Commission Fees. These represent isolated areas that affect less than a majority of Parish residents.

PARISH OVERLAPPING RATES

Juvenile Detention	Animal Control	ACUD#1	River & Levee Districts	School Districts	Assessment District	ROW and Subdivision Road Districts	Total
0 99	0 99	10 13	13 53	61 59	1 80	195 00	376 81
0 99	0 99	10 13	13 53	61 59	1 80	165 00	346 79
0 99	0 99	10 13	13 53	61 59	1 80	120 00	301 79
0 99	0 99	10 13	15 34	61 59	1 80	-	184 47
1 00	1 00	10 31	15 97	61 59	1 82	-	186 76
1 00	-	10 31	15 88	62 31	1 82	-	186 21
1 00	-	10 31	15 74	61 59	1 82	-	185 35
0 97	-	10 31	15 70	61 59	1 82	-	183 74
1 00	-	10 00	16 00	61 59	1 85	-	186 08
1 00	-	10 00	16 00	61 59	1 85	-	186 08
\$ 1,693,049	\$ 1,693,049	\$ 339,375	\$ 6,153,948	\$ 105,326,837	\$ 3,078,218	\$ 134,668	\$ 182,954,403
1,566,793	1,566,793	335,331	5,707,772	97,472,102	2,848,661	70,061	169,362,091
1,519,330	1,519,330	335,384	5,504,294	94,519,417	2,762,367	24,015	165,475,678
1,446,922	1,446,922	322,035	5,674,689	89,116,258	2,633,410	-	157,075,193
1,315,204	-	299,799	5,153,213	81,003,610	2,393,681	-	140,740,782
1,219,304	-	299,558	4,761,252	75,097,201	2,219,142	-	130,953,854
1,139,949	-	319,883	4,573,288	72,380,058	2,138,852	-	125,684,834
1,165,858	-	308,436	4,568,410	71,805,311	2,156,874	-	125,617,622
1,120,752	-	212,125	4,314,963	69,027,223	2,073,427	-	120,539,758
-	-	194,040	4,040,418	61,778,178	1,915,757	-	105,596,250

**ASCENSION PARISH SHERIFF  
PRINCIPAL PROPERTY TAXPAYERS  
CURRENT YEAR AND NINE YEARS AGO  
(UNAUDITED)**

Taxpayer	Type of Business	2023			2014		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Shell Chemical Company	Chemicals	\$ 110,651,640	1	5.64%	\$ 90,464,860	1	8.74%
BASF Corporation	Chemicals	94,129,140	2	4.80%	66,576,690	2	6.43%
CF Industries, Inc.	Chemicals	74,591,820	3	3.80%	39,087,820	3	3.77%
Honeywell International	Chemicals	43,698,330	4	2.23%	20,742,710	5	2.00%
Huntsman International	Chemicals	28,810,270	5	1.47%	13,883,550	10	1.34%
Occidental Chemical Corp	Chemicals	28,297,340	6	1.44%	30,588,770	4	2.95%
Rubicon, LLC	Chemicals	22,603,210	7	1.15%	15,834,210	7	1.53%
PCS Nitrogen Fertilizer, LLC	Chemicals	19,278,720	8	0.98%	16,684,310	6	1.61%
Westlake Vinyls Company	Chemicals	18,026,770	9	0.92%	-	-	-
Exxon Mobil Corporation	Chemicals	15,838,380	10	0.81%	14,506,970	8	1.40%
Lion Copolymer	Chemicals	-	-	-	14,022,030	9	1.35%
		<u>\$ 455,925,620</u>		<u>23.23%</u>	<u>\$ 322,391,920</u>		<u>31.13%</u>
2023 Taxable Assessed Value of Parish		<u>\$ 1,962,268,000</u>					
2014 Taxable Assessed Value of Parish					<u>\$ 1,035,526,840</u>		

Source: Parish of Ascension

**ASCENSION PARISH SHERIFF**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN YEARS-LAW ENFORCEMENT DIST.**  
**(UNAUDITED)**

Year	(1) Total Tax Levy	(2)(a) Collections	Percent of Levy Collected	(2) Collections (Refunds) in Subsequent Yrs.	(2) Total Tax Collections	Ratio of Total Collections to Tax Levy
2023	\$ 24,762,593	\$ 24,703,537	99.76%	\$ 21,315	\$ 24,724,853	99.85%
2022	22,915,932	22,873,046	99.81%	22,409	22,895,455	99.91%
2021	22,221,748	22,141,140	99.64%	30,085	22,171,225	99.77%
2020	20,951,429	20,751,653	99.05%	32,323	20,783,975	99.20%
2019	19,044,146	18,954,946	99.53%	28,757	18,983,703	99.68%
2018	17,655,517	17,564,565	99.48%	31,396	17,595,961	99.66%
2017	17,016,733	16,905,651	99.35%	43,505	16,949,156	99.60%
2016	16,881,615	16,729,423	99.10%	38,914	16,768,337	99.33%
2015	16,228,480	16,064,887	98.99%	52,046	16,116,932	99.31%
2014	14,994,424	14,868,311	99.16%	41,585	14,909,896	99.44%

(1) Total tax levy amount is from the original filed millage report and prior to LTCs for that year

(2) Ascension Parish Sheriff's Office, Finance Office Collections reports.

(a) Amount reflects collections through March 2023.

**ASCENSION PARISH SHERIFF**  
**SALES TAX LEVIED WITHIN ASCENSION PARISH**  
**(UNAUDITED)**

(modified accrual basis of accounting)

The following is a summary by area of sales and use taxes being levied within the Parish of Ascension as of June 30, 2023.

	City of Gonzales	Town of Sorrento	City of Donaldsonville	Rural East Ascension	Rural West Ascension
School Board	2.00%	2.00%	2.00%	2.00%	2.00%
City of Gonzales	2.00%	-	-	-	-
City of Donaldsonville	-	-	2.50%	-	-
Town of Sorrento	-	2.00%	-	-	-
East Ascension Drainage District	0.50%	0.50%	-	0.50%	-
West Ascension Hospital District	-	-	0.50%	-	0.50%
Parish of Ascension	-	-	-	1.00%	1.00%
Ascension Sales Tax District No. 2	-	-	-	0.50%	0.50%
Ascension Parish Sheriff	-	-	-	0.50%	0.50%
Local Rate	4.50%	4.50%	5.00%	4.50%	4.50%
State Rate	4.45%	4.45%	4.45%	4.45%	4.45%
Total Rate	8.95%	8.95%	9.45%	8.95%	8.95%

**ASCENSION PARISH SHERIFF**

**TAXABLE SALES BY STANDARD INDUSTRIAL CLASSIFICATION (SIC)  
GENERAL SALES AND USE TAX  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

(modified accrual basis of accounting)

Standard Industrial Classification Code	FISCAL YEAR				
	2023	2022	2021	2020	2019
Retail Trade	\$ 77,434,519	\$ 85,862,108	\$ 76,941,568	\$ 72,889,446	\$ 69,689,389
Chemical Plants	42,029,310	35,613,669	27,956,407	33,515,793	37,148,598
Industrial Supplies	34,798,081	32,927,728	27,061,976	31,635,867	29,029,388
Contractors	6,674,436	7,516,497	6,181,003	5,417,400	4,122,154
Transportation	<u>20,405,486</u>	<u>19,621,295</u>	<u>16,604,929</u>	<u>15,579,368</u>	<u>15,202,899</u>
Total	<u>\$ 181,341,832</u>	<u>\$ 181,541,297</u>	<u>\$ 154,745,883</u>	<u>\$ 159,037,873</u>	<u>\$ 155,192,428</u>

Standard Industrial Classification Code	FISCAL YEAR				
	2018	2017	2016	2015	2014
Retail Trade	\$ 69,225,480	\$ 66,918,657	\$ 63,401,469	\$ 60,276,330	\$ 58,000,053
Chemical Plants	34,599,531	47,001,509	40,628,120	38,708,434	36,851,716
Industrial Supplies	28,031,664	28,180,070	33,580,656	34,548,328	29,130,779
Contractors	3,810,019	4,716,092	9,321,703	9,795,482	8,770,473
Transportation	<u>16,439,621</u>	<u>15,715,427</u>	<u>14,380,369</u>	<u>13,533,421</u>	<u>12,716,785</u>
Total	<u>\$ 152,106,315</u>	<u>\$ 162,531,754</u>	<u>\$ 161,312,317</u>	<u>\$ 156,861,995</u>	<u>\$ 145,469,807</u>

Source: Collector of Ascension Parish Sales and Use Taxes.

**ASCENSION PARISH SHERIFF**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

(full accrual basis of accounting)

Year						(in dollars)
	Financed Purchased	Right of Use Leases	Total Primary Government	Percentage of Personal Income	Debt Per Capita	
2023	\$ 1,838,055	\$ 1,679,427	\$ 3,517,482	0.07%	\$ 27	
2022	2,883,212	1,177,283	4,060,495	0.09%	32	
2021	2,939,589	780,665	3,720,254	0.08%	29	
2020	481,457	-	481,457	0.01%	4	
2019	418,589	-	418,589	0.01%	3	
2018	-	-	-	-	-	
2017	-	-	-	-	-	
2016	-	-	-	-	-	
2015	-	-	-	-	-	
2014	-	-	-	-	-	
2013	-	-	-	-	-	

**ASCENSION PARISH SHERIFF**  
**LEGAL DEBT MARGIN CALCULATION**  
**LAST TEN YEARS**  
**(UNAUDITED)**

Year	Assessed Value	Any One Purpose (1)	Aggregate All Purposes (1)	Debt Outstanding	Legal Debt Margin	Legal Debt Margin to Aggregate Debt Limit
2023	\$ 2,214,411,902	\$ 221,441,190	\$ 775,044,166	\$ 3,517,482	\$ 771,526,684	99.55%
2022	1,831,293,750	183,129,375	640,952,813	4,060,495	636,892,318	99.37%
2021	1,777,557,350	177,755,735	622,145,073	3,720,254	618,424,819	99.40%
2020	1,681,459,890	168,145,989	588,510,962	481,457	588,029,505	99.92%
2019	1,543,604,700	154,360,470	540,261,645	418,589	539,843,056	99.92%
2018	1,440,772,700	144,077,270	504,270,445	-	504,270,445	100.00%
2017	1,391,789,610	139,178,961	487,126,364	-	487,126,364	100.00%
2016	1,377,382,250	137,738,225	482,083,788	-	482,083,788	100.00%
2015	1,329,393,040	132,939,304	465,287,564	-	465,287,564	100.00%
2014	1,242,196,540	124,219,654	434,768,789	-	434,768,789	100.00%

Source: Ascension Parish Tax Assessor

- (1) Legal debt limit is 35% of the total assessed value of taxable property (10% of the assessed value of taxable property for any one purpose)

**ASCENSION PARISH SHERIFF**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

Year	Estimated Population	(1) Personal Income	(1) Per Capita Personal Income	(1) Median Age	(2) Public School Enrollment	Ascension Parish Unemployment Rate	Labor Market Area Unemployment Rate
2023	130,458	\$ 4,831,512	\$ 37,035	36.2	23,815	3.5	3.1
2022	128,369	4,582,645	35,699	36.0	23,455	3.6	3.8
2021	126,500	4,851,528	38,352	35.4	23,537	5.3	7.2
2020	126,604	4,172,994	32,961	35.4	22,862	4.8	5.4
2019	124,672	3,929,661	31,520	35.3	23,731	4.7	5.1
2018	122,948	3,669,997	30,094	35.0	22,536	3.3	3.4
2017	121,587	3,566,018	29,269	34.7	22,311	4.5	5.2
2016	119,455	3,444,365	28,834	34.4	22,595	4.0	4.4
2015	117,029	3,297,643	28,178	34.7	21,868	5.5	6.0
2014	114,393	3,221,307	28,160	34.0	21,520	4.2	4.7

Source: Ascension Economic Development Corp

(1) Source: US Census Bureau estimates.

(2) Source: Ascension Parish School Board

**ASCENSION PARISH SHERIFF'S OFFICE  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO  
(UNAUDITED)**

2023			2014		
Employer	Number of Employees (1)	Percentage of Employees (2)	Employer	Number of Employees (1)	Percentage of Employees (2)
Ascension Parish School Board	3,500	5.0%	Ascension Parish School Board	2,800	7.4%
BASF Corporation	1,240	1.8%	BASF Corporation	1,000	2.6%
Wal-Mart Stores	708	1.0%	Huntsman Chemicals	795	2.1%
Ascension Parish Government	704	1.0%	Shell Chemical Company	610	1.6%
Shell Chemical Company	630	0.9%	Our Lady of the Lake Ascension	750	2.0%
CF Industries	533	0.8%	Ascension Parish Government	744	2.0%
Smith Tank and Steel	460	0.7%	Wal-Mart Stores	700	1.9%
Huntsman Chemicals	450	0.6%	Kellogg Company	703	1.9%
Our Lady of the Lake Ascension	420	0.6%	Volks Constructors	600	1.6%
REV Broadband	420	0.6%	Field Hospitality Group	550	1.5%
	<u>9,065</u>	<u>13.0%</u>		<u>9,252</u>	<u>24.5%</u>

(1) Source: Ascension Parish Sheriff (La Dept. of Labor, Research, and Statistics)

(2) Source: Ascension Parish Assessor Annual Comprehensive Financial Report

**ASCENSION PARISH SHERIFF'S OFFICE**  
**FULL-TIME EQUIVALENT PARISH EMPLOYEES**  
**BY FUND/DEPARTMENT**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	<b>Full-time Equivalent Employees Allotted in Annual Budget</b>									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Public Safety</b>										
<b>Full-Time Positions</b>										
<b>Administration:</b>										
Administration	5	6	7	7	11	4	6	7	5	6
Administrative Support	5	6	6	7	3	16	18	17	11	12
Business Office	17	15	18	22	20	48	44	40	41	37
Civil	11	14	12	12	12	8	8	8	8	7
Finance	7	7	7	6	7	*	*	*	*	*
Fleet	5	6	6	5	5	3	3	2	2	1
Human Resources	7	6	6	6	5	*	*	*	*	*
Paralegal	1	1	1	1	1	*	*	*	*	*
Public Information Officer	1	1	1	1	1	*	*	*	*	*
Standards & Accountability	2	2	3	4	3	*	*	*	*	*
Tax	3	3	1	1	1	*	*	*	*	*
<b>Corrections:</b>										
Clerical	2	2	5	1	10	*	*	*	*	*
Corrections	50	45	48	61	76	84	76	75	80	76
Criminal Records	9	8	8	6	*	*	*	*	*	*
Domestic Violence	2	2	4	4	2	*	*	*	*	*
Support	8	9	4	14	4	*	*	*	*	*
Transportation	6	5	6	7	*	*	*	*	*	*
Warrants	5	5	4	5	5	3	3	4	4	3
<b>Criminal Operations</b>										
Administration	6	6	6	6	4	*	*	*	*	*
Clerical	5	8	7	3	6	*	*	*	*	*
Criminal Investigations	*	*	*	*	*	28	29	28	32	32
Evidence	4	5	5	5	2	*	*	*	*	*
Investigative Support	5	6	5	5	6	5	4	4	4	*
Juvenile	7	8	6	8	7	6	6	6	6	6
Narcotics	9	8	9	6	5	5	6	5	5	4
Patrol	82	85	78	81	82	79	75	74	75	71
Property Crimes	9	9	9	13	13	*	*	*	*	*
School Security	7	7	6	6	7	2	*	*	*	*
Traffic	8	9	9	8	10	9	9	10	9	8
Training	6	6	6	5	4	5	5	4	5	4
Violent Crimes	13	13	12	12	11	*	*	*	*	*
<b>Special Operations:</b>										
Communications Dispatch	29	32	33	28	27	29	29	31	28	28
Community Outreach	6	7	7	6	5	5	6	6	6	6
Information Technology	4	4	4	4	4	*	*	*	*	*
<b>Total Full-Time Positions</b>	<b>346</b>	<b>356</b>	<b>349</b>	<b>366</b>	<b>359</b>	<b>339</b>	<b>327</b>	<b>321</b>	<b>321</b>	<b>301</b>
<b>Part-Time Positions</b>										
<b>OTHER FUNDS:</b>										
Courtroom Security	15	14	11	12	7	2	2	2	2	2
Crossing Guards	9	9	11	10	9	*	*	*	*	*
All Other Departments	57	38	37	20	38	45	51	47	45	37
<b>Total Part-Time Positions</b>	<b>81</b>	<b>61</b>	<b>59</b>	<b>42</b>	<b>54</b>	<b>47</b>	<b>53</b>	<b>49</b>	<b>47</b>	<b>39</b>
<b>TOTAL</b>	<b>427</b>	<b>417</b>	<b>408</b>	<b>408</b>	<b>413</b>	<b>386</b>	<b>380</b>	<b>370</b>	<b>368</b>	<b>340</b>

Notes: \* - Data prior to organizational restructure not available

Source: Ascension Parish Sheriff's Office

**ASCENSION PARISH SHERIFF'S OFFICE**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST TEN CALENDAR YEARS**  
**(UNAUDITED)**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Population - Total	130,458	128,369	126,500	126,604	124,672	122,948	121,587	119,455	117,029	114,393
Service Call Responses	77,766	81,865	76,524	79,367	89,845	79,174	79,992	75,809	73,752	75,992
Assigned Cases	1,339	2,004	2,105	2,376	2,599	2,603	1,878	1,510	*	*
Traffic Tickets Issued	2,842	2,800	3,878	4,172	4,618	7,126	6,537	2,589	*	*
<b>Crime Statistics:</b>										
Murders	11	11	8	6	3	8	9	6	10	23
Rapes	34	26	30	47	42	44	48	48	54	42
Assaults	45	38	36	47	37	36	46	32	32	55
Total Persons Crimes	90	75	74	100	82	88	103	86	96	120
Robberies	49	25	43	54	44	56	75	76	53	69
Burglaries	423	341	385	427	604	696	694	799	754	731
Theft	2,519	2,495	2,798	2,930	3,196	3,218	3,306	3,118	3,116	3,246
Vehicle Theft	259	264	260	247	225	238	234	218	168	88
Fraud	58	48	48	77	45	130	217	176	166	172
Total Property Crimes	3,308	3,173	3,534	3,735	4,114	4,338	4,526	4,387	4,257	4,306
Total Crimes	3,398	3,248	3,608	3,835	4,196	4,426	4,629	4,473	4,353	4,426
Estimated Value of Property Stolen	\$ 10,236,370	\$ 9,017,904	\$ 7,270,278	\$ 6,826,676	\$ 7,650,241	\$ 8,746,695	\$ 7,983,654	\$ 7,558,597	*	*
Estimated Value of Property Recovered	\$ 2,463,760	\$ 2,370,896	\$ 1,700,800	\$ 1,671,065	\$ 1,662,489	\$ 1,358,308	\$ 1,241,794	\$ 1,251,795	*	*
Crime Rate per 1,000 Residents	26.05	25.30	28.52	30.29	33.66	36.00	38.07	37.45	37.20	38.69

## Notes:

\* - Data not available

Source: Ascension Parish Sheriff's Office  
See Table 18 for Demographic Statistics

**ASCENSION PARISH SHERIFF'S OFFICE**  
**CAPITAL ASSET STATISTICS BY CATEGORY**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

Category	FISCAL YEAR									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Public Safety:										
Land	5	5	5	5	4	4	4	3	3	3
Buildings	18	18	17	17	17	15	13	11	10	10
Equipment										
Boats & Trailers	26	29	28	28	28	26	23	23	22	19
Communications Equipment	1,261	1,261	1,261	1,261	632	617	615	609	607	536
Computer Equipment	556	556	556	488	271	244	240	234	227	218
Information Technology	192	188	186	173	168	148	120	101	94	83
Furniture	114	109	97	96	95	85	65	55	49	32
Law Enforcement Equipment	396	396	393	292	292	289	263	210	181	118
Security Equipment	167	162	161	160	152	123	94	74	46	41
Other Equipment	268	265	262	257	255	231	212	181	163	143
Vehicles	217	243	232	198	165	156	148	130	98	79

Source: Ascension Parish Sheriff's Office

# OTHER INDEPENDENT AUDITORS' REPORTS





**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***

The Honorable Robert P. Webre  
Ascension Parish Sheriff  
Donaldsonville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America, *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the General Fund, each major fund, and the aggregate remaining fund information of the Ascension Parish Sheriff (Sheriff), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 21, 2023.

**Report on Internal Control over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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.

## **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

This report is intended solely for the information and use of the Sheriff, the Louisiana Legislative Auditor, and federal and state agencies, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
December 21, 2023

**ASCENSION PARISH SHERIFF**  
**DONALDSONVILLE, LOUISIANA**  
**SCHEDULE OF FINDINGS AND RESPONSES**

For the year ended June 30, 2023

**1) Summary of Auditors' Results:**

A) The type of report issued on the financial statements: **Unmodified opinion.**

B) Significant deficiency in internal control that was disclosed by the audit of financial statements: **None.**

Material weaknesses: **None.**

C) Noncompliance which is material to the financial statements: **None.**

D) Findings relating to the financial statements reported in accordance with *Governmental Auditing Standards*: **None.**

**2) Findings - Financial Statement Audit:**

**None.**

**ASCENSION PARISH SHERIFF**  
**DONALDSONVILLE, LOUISIANA**  
**SUMMARY OF PRIOR YEAR FINDINGS AND RESPONSES**

For the year ended June 30, 2023

There were no prior year findings.

# **SPECIAL ACKNOWLEDGMENTS**

Robert “Bobby” Webre  
Sheriff

Col. Paul Robert  
Executive Officer

Lt. Col. Donald Capello  
Deputy Chief

Lt. Col. Laura Gremillion  
Deputy Chief

Lt. Col. Cody Melancon  
Deputy Chief

Kathleen LoCicero  
Chief Financial Officer



**Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures**

**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

For the year ended June 30, 2023

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Robert P. Webre:  
Ascension Parish Sheriff  
Donaldsonville, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022 through June 30, 2023. The Ascension Parish Sheriff's (the Sheriff) management is responsible for those C/C areas identified in the SAUPs.

The Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2022 through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and schedule of exceptions are as follows:

***1) Written Policies and Procedures***

---

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
  - i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
  - ii. ***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.
  - iii. ***Disbursements***, including processing, reviewing, and approving.
  - iv. ***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).
  - v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **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).
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology 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.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

## **2) Board or Finance Committee**

---

- A. 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:
  - i. 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.
  - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds comprised more than 10% of the entity's collections during the fiscal period.*

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned 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 unassigned fund balance in the general fund.
- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

### ***3) Bank Reconciliations***

---

- A. Obtain a listing of entity 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 each selected account, and observe that:
  - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
  - ii. 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
  - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

### ***4) Collections (excluding electronic funds transfers)***

---

- A. 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).
- B. 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:
  - i. Employees responsible for cash collections do not share cash drawers/registers.
  - ii. 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.
  - iii. 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.

- iv. 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/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.
- D. 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:
  - i. Observe that receipts are sequentially pre-numbered.
  - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - iii. Trace the deposit slip total to the actual deposit per the bank statement.
  - iv. Observe 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 and the cash is stored securely in a locked safe or drawer).
  - v. Trace the actual deposit per the bank statement to the general ledger.

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

---

- A. 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).
- B. 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:
  - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
  - ii. At least two employees are involved in processing and approving payments to vendors.
  - iii. 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.
  - iv. 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.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.  
*[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]*
- C. For each location selected under #5A 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:
  - i. Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
  - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

#### ***6) Credit Cards/Debit Cards/Fuel Cards/P-Cards***

---

- A. 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.
- B. 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:
  - i. Observe whether 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) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
  - ii. Observe that finance charges and late fees were not assessed on the selected statements.

- C. 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 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). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

### **7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)**

- A. 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:
- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
  - ii. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
  - iii. 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 Policies and Procedures procedure #1A(vii); and
  - iv. Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

### **8) Contracts**

- A. 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:
- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
  - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
  - iii. If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

- iv. 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 the invoice and related payment agreed to the terms and conditions of the contract.

## ***9) Payroll and Personnel***

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- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #9A above, obtain attendance records and leave documentation for the pay period, and:
  - i. Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials.
  - iii. Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
  - iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

## ***10) Ethics***

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- A. Using the 5 randomly selected employees/officials from procedure #9A under "Payroll and Personnel" above: obtain ethics documentation from management, and:
  - i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
  - ii. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

### ***11) Debt Service***

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- a. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- b. 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 (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

### ***12) Fraud Notice***

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- A. 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 as required by R.S. 24:523.
- B. Observe 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.

### ***13) Information Technology Disaster Recovery/Business Continuity***

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- A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
  - i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on government's local server or network, and (c) was encrypted.
  - ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
  - iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

#### ***14) Sexual Harassment***

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- A. Using the 5 randomly selected employees/officials from procedure #9A under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
- B. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).
- C. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
  - i. Number and percentage of public servants in the agency who have completed the training requirements;
  - ii. Number of sexual harassment complaints received by the agency;
  - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
  - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - v. Amount of time it took to resolve each complaint.

**ASCENSION PARISH SHERIFF**  
Donaldsonville, Louisiana

**SCHEDULE OF ASSOCIATED FINDINGS**

For the year ended June 30, 2023

***Associated Findings:***

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No associated findings were found as a result of applying the procedures listed above, except as follows:

***5. Disbursements:***

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**B (v)** Two of the five disbursement locations did not include policies that ensured the employee responsible for signing checks also approves the electronic disbursement or release of funds.

***13. Information Technology Disaster Recovery/Business Continuity:***

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**A** We performed the related procedures and discussed the results with management.

***Management's Response:***

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Management of the Sheriff concurs with the exceptions identified are in the process of addressing these matters.

We were engaged by the Sheriff to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, 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.

We are required to be independent of the Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended 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.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
December 21, 2023