

**AVOUELLES PARISH SHERIFF**

Marksville, Louisiana

Financial Report

Year Ended June 30, 2021

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## INDEPENDENT AUDITORS' REPORT

The Honorable David Dauzat  
Avoyelles Parish Sheriff  
Marksville, Louisiana

### Report on the Financial Statements

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

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

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

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

the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinions***

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

### **Change in Accounting Principle**

As discussed in Note 19 to the financial statements, in 2021, the Avoyelles Parish Sheriff adopted accounting guidance, GASB No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of employer contributions, schedule of employer's share of net pension liability, schedule of changes in the sheriff's total OPEB liability and related ratios, and notes to the required supplementary information on pages 50 through 55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Avoyelles Parish Sheriff has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

#### *Other Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Avoyelles Parish Sheriff's basic financial statements. The schedule of expenditures-amended budget (GAAP basis) and actual (General Fund) and the affidavit are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Justice System Funding Reporting Schedules (reporting schedules) were created by Act 87 of the Louisiana 2020 Regular Legislative

Session. These reporting schedules are also not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The reporting schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the reporting schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The schedule of expenditures-amended budget (GAAP basis) and actual (General Fund) and the affidavit have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2021 on our consideration of the Avoyelles Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Avoyelles Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Avoyelles Parish Sheriff's internal control over financial reporting and compliance.

***Champagne & Company, LLC***  
Certified Public Accountants

Breaux Bridge, Louisiana  
November 12, 2021

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**



AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Statement of Net Position  
June 30, 2021

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and interest-bearing deposits	\$ 3,271,988	\$ 190,557	\$ 3,462,545
Due from other governmental units	236,177	-	236,177
Receivables	260,574	-	260,574
Inventory	2,403	39,840	42,243
Other assets	56,454	-	56,454
Total current assets	3,827,596	230,397	4,057,993
Noncurrent assets:			
Capital assets:			
Land	174,400	-	174,400
Depreciable assets, net	2,801,089	63,107	2,864,196
Total noncurrent assets	2,975,489	63,107	3,038,596
Total assets	6,803,085	293,504	7,096,589
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pension	1,410,658	17,390	1,428,048
Deferred outflows related to OPEB	2,115,609	-	2,115,609
Total deferred outflows of resources	3,526,267	17,390	3,543,657
<b>LIABILITIES</b>			
Current liabilities:			
Accounts and other accrued payables	439,046	28,573	467,619
Compensated absences payable	52,829	-	52,829
Capital lease payable	41,899	-	41,899
Total current liabilities	533,774	28,573	562,347
Noncurrent liabilities:			
Capital lease payable	44,139	-	44,139
Net pension liability	2,362,132	18,267	2,380,399
OPEB obligation payable	12,477,300	-	12,477,300
Total noncurrent liabilities	14,883,571	18,267	14,901,838
Total liabilities	15,417,345	46,840	15,464,185
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pension	850,605	622	851,227
Deferred inflows related to OPEB	2,384,295	-	2,384,295
Total deferred inflows of resources	3,234,900	622	3,235,522
<b>NET POSITION</b>			
Net investment in capital assets	2,889,451	63,107	2,952,558
Restricted for sales tax dedications	1,737,460	-	1,737,460
Unrestricted (deficit)	(12,949,804)	200,325	(12,749,479)
Total net position	\$ (8,322,893)	\$ 263,432	\$ (8,059,461)

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Statement of Activities  
For the Year Ended June 30, 2021

Activities	Expenses	Program Revenues			Net (Expense) Revenues and Change in Net Position		
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Governmental activities:</b>							
Public safety	\$ 7,637,509	\$ 2,718,006	\$ 1,848,478	\$ -	\$ (3,071,025)	\$ -	(3,071,025)
Interest expense	46,498	-	-	-	(46,498)	-	(46,498)
Total governmental activities	<u>7,684,007</u>	<u>2,718,006</u>	<u>1,848,478</u>	<u>-</u>	<u>(3,117,523)</u>	<u>-</u>	<u>(3,117,523)</u>
<b>Business-type activities</b>							
Commissary	241,842	376,565	-	-	-	134,723	134,723
Total business-type activities	<u>241,842</u>	<u>376,565</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>134,723</u>	<u>134,723</u>
Total	<u>\$ 7,925,849</u>	<u>\$ 3,094,571</u>	<u>\$ 1,848,478</u>	<u>\$ -</u>	<u>\$ (3,117,523)</u>	<u>\$ 134,723</u>	<u>\$ (2,982,800)</u>
<b>General revenues:</b>							
Taxes -							
Property taxes, levied for general purposes					1,124,607	-	1,124,607
Sales and use taxes, levied for general purposes					2,883,743	-	2,883,743
State revenue sharing					122,801	-	122,801
Grants and contributions not restricted to specific programs							
State sources					48,183	-	48,183
Interest and investment earnings					5,599	164	5,763
Miscellaneous					991,886	-	991,886
Nonemployer pension contributions					151,489	2,338	153,827
Total general revenues and transfers					<u>5,328,308</u>	<u>2,502</u>	<u>5,330,810</u>
Change in net position					2,210,785	137,225	2,348,010
Net position (deficit) - July 1, 2020					<u>(10,533,678)</u>	<u>126,207</u>	<u>(10,407,471)</u>
Net position (deficit) - June 30, 2021					<u>\$ (8,322,893)</u>	<u>\$ 263,432</u>	<u>\$ (8,059,461)</u>

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

**FUND FINANCIAL STATEMENTS**

## **MAJOR FUND DESCRIPTIONS**

### **General Fund**

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

### **Special Revenue Fund**

#### **1994 Sales Tax Fund**

To account for the receipt and use of proceeds of the Sheriff's 1994 one-half percent sales and use tax. These taxes are dedicated to the following purposes: Establishing, acquiring, constructing, improving, maintaining, staffing, and operating equipment and facilities necessary to provide enhanced 911 emergency telephone, ambulance, dispatch and other services for the benefit of the residents of the Parish.

### **Enterprise Fund**

#### **Commissary Fund**

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Balance Sheet - Governmental Funds  
June 30, 2021

	General Fund	1994 Sales Tax	Total
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 1,786,273	\$ 1,485,715	\$ 3,271,988
Due from other governmental agencies	230,340	-	230,340
Sales tax receivable	-	260,574	260,574
Inventory	2,403	-	2,403
Other assets	31,718	24,736	56,454
Total assets	\$ 2,050,734	\$ 1,771,025	\$ 3,821,759
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts and other payables	\$ 225,217	\$ 8,829	\$ 234,046
Total liabilities	225,217	8,829	234,046
Fund balances:			
Nonspendable	34,121	24,736	58,857
Restricted	-	1,737,460	1,737,460
Unassigned	1,791,396	-	1,791,396
Total fund balances	1,825,517	1,762,196	3,587,713
Total liabilities and fund balances	\$ 2,050,734	\$ 1,771,025	\$ 3,821,759

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

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

Total fund balances for governmental funds at June 30, 2021 \$ 3,587,713

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

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

Land	\$ 174,400	
Buildings and improvements, net of \$2,473,796 accumulated depreciation	2,615,227	
Equipment and furniture, net of \$2,090,810 accumulated depreciation	93,200	
Leased Equipment, net of \$122,535 accumulated depreciation	87,525	
Vehicles, net of \$1,052,198 accumulated depreciation	<u>5,137</u>	2,975,489

The deferred outflows of expenditures are not a use of current resources, and therefore, are not reported in the funds:

Pension plan	1,410,658	
Post employment benefit obligation	<u>2,115,609</u>	3,526,267

Some debt/payables of governmental activities are not payable from current resources and, therefore, not reported in the funds:

Compensated absences payable	(52,829)	
Litigation and claims (part of accounts and other accrued payables)	(205,000)	
Lease payable	(86,038)	
Net pension liability	(2,362,132)	
Net OPEB obligation payable	<u>(12,477,300)</u>	(15,183,299)

The deferred inflows of contributions are not available resources, and therefore, are not reported in the funds:

Pension plan	(850,605)	
Post employment benefit obligation	<u>(2,384,295)</u>	(3,234,900)

Fines, fees, and charges for services, which are not measurable at year end and therefore are not available soon enough to pay for current period expenditures are not reported in the governmental funds. 5,837

Total net position of governmental activities at June 30, 2021 \$ (8,322,893)

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

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

	General Fund	1994 Sales Tax	Total
Revenues:			
Ad valorem taxes	\$ 1,124,607	\$ -	\$ 1,124,607
Sales taxes	-	2,883,743	2,883,743
Intergovernmental revenues -			
Federal grants	1,697,881	-	1,697,881
Local sources	131,253	109,974	241,227
State grants:			
State revenue sharing (net)	126,506	-	126,506
State supplemental pay	146,892	-	146,892
Other	4,915	-	4,915
Fees, charges, and commissions for services -			
Civil and criminal	722,645	-	722,645
Feeding and keeping prisoners	1,652,776	-	1,652,776
Inmate fund revenues	182,440	-	182,440
Miscellaneous-			
Other	177,550	54,957	232,507
Total revenues	5,967,465	3,048,674	9,016,139
Expenditures:			
Current -			
Public safety:			
Personal services and related benefits	3,243,025	472,730	3,715,755
Operating services	1,171,661	-	1,171,661
Operations and maintenance	2,226,949	173,823	2,400,772
Debt service	-	46,498	46,498
Capital outlay	-	-	-
Total expenditures	6,641,635	693,051	7,334,686
Excess (deficiency) of revenues over expenditures	(674,170)	2,355,623	1,681,453
Other financing sources (uses):			
Transfers in	1,200,000	-	1,200,000
Transfers out	-	(1,200,000)	(1,200,000)
Total other financing sources (uses)	1,200,000	(1,200,000)	-
Net change in fund balances	525,830	1,155,623	1,681,453
Fund balances, beginning	1,299,687	606,573	1,906,260
Fund balances, ending	\$ 1,825,517	\$ 1,762,196	\$ 3,587,713

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

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

Total net changes in fund balances for the year ended June 30, 2021 per  
Statement of Revenues, Expenditures and Changes in Fund Balances \$ 1,681,453

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

Governmental funds report capital outlays as expenditures. However,  
in the statement of activities, the cost of those assets is allocated over  
their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ -	
Depreciation expense	<u>(172,192)</u>	(172,192)

Because governmental funds do not record fixed assets and accumulated  
depreciation, any assets disposed of with no selling price do not affect  
the statement of revenues, expenditures, and changes in fund balance.  
However, in the statement of activities, a gain or loss is shown on assets  
that are not fully depreciated.

Loss on sale of assets		(3,673)
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Because some revenues are not measurable at year end, they are  
not considered available in the governmental funds:

Fines, fees, and charges for services		5,837
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Expenses not requiring the use of current financial resources and therefore,  
are not reported as expenditures in the governmental funds:

Net change in compensated absences payable	(19,769)	
Net change in OPEB liability and related deferrals	(129,228)	
Net change in pension liability and related deferrals	83,586	
Net change in lease payable	39,771	
Net change in litigation and claims payable	<u>725,000</u>	<u>699,360</u>

Total changes in net position of governmental funds for the year ended June 30, 2021 \$ 2,210,785

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



AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Statement of Net Position  
Proprietary Fund  
June 30, 2021

ASSETS

Current assets:

Cash and interest-bearing deposits	\$ 190,557
Inventory	<u>39,840</u>
Total current assets	<u>230,397</u>

Noncurrent assets:

Capital assets, net of accumulated depreciation	<u>63,107</u>
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Total assets	<u>293,504</u>
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DEFERRED OUTFLOWS OF RESOURCES	<u>17,390</u>
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LIABILITIES

Current liabilities:

Accounts and other accrued liabilities	<u>28,573</u>
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Noncurrent liabilities:

Net pension liability	<u>18,267</u>
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Total liabilities	<u>46,840</u>
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DEFERRED INFLOWS OF RESOURCES	<u>622</u>
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NET POSITION

Net investment in capital assets	63,107
Unrestricted	<u>200,325</u>
Total net position	<u>\$ 263,432</u>

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

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

Sales	\$ 376,565
Cost of goods sold	<u>184,137</u>
Gross profit	<u>192,428</u>
Operating expenses:	
Personal services and related benefits	34,607
Operations and maintenance	19,665
Depreciation	<u>3,433</u>
Total operation expenses	<u>57,705</u>
Operating income	134,723
Nonoperating revenues:	
Interest income	164
Nonemployer pension contributions	<u>2,338</u>
Total nonoperating revenues	<u>2,502</u>
Change in net position	137,225
Net position, beginning	<u>126,207</u>
Net position, ending	<u><u>\$ 263,432</u></u>

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Statement of Cash Flows  
Proprietary Fund Type  
For the Year Ended June 30, 2021

Cash flows from operating activities:	
Receipts from customers	\$ 376,565
Payments to suppliers	(176,821)
Payments to employees	<u>(36,432)</u>
Net cash provided by operating activities	<u>163,312</u>
Cash flows from noncapital financing activities:	
Nonemployer pension contributions	<u>2,338</u>
Net cash provided by noncapital financing activities	<u>2,338</u>
Cash flows from investing activities:	
Interest earned	<u>164</u>
Net increase in cash and cash equivalents	165,814
Cash and cash equivalents, beginning of period	<u>24,743</u>
Cash and cash equivalents, end of period	<u><u>\$ 190,557</u></u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 134,723
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	3,433
Changes in assets, deferred outflows, liabilities, and deferred inflows -	
Increase in inventory	(857)
Increase in accounts payable and other accrued liabilities	27,303
Decrease in deferred outflows, net pension liability, and deferred inflows	<u>(1,290)</u>
Net cash provided by operating activities	<u><u>\$ 163,312</u></u>

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

## **FIDUCIARY FUND TYPE - FIDUCIARY FUNDS**

### **CUSTODIAL FUNDS**

#### **Civil Fund**

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

#### **Tax Collector Fund**

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

#### **Fines and Costs Fund**

To account for the collection of fines and costs and payments of these collections to the Sheriff's 12th Judicial Court Fines Fund.

#### **Inmate Fund**

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

#### **Bond Fund**

To account for the collection of bonds, fines, and costs and payment of these collections to the Sheriff's 12th Judicial Court Fines Fund.

#### **12th Judicial Court Fines Fund**

To account for the collection of fines and costs and payments of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

AVOUELLES PARISH SHERIFF  
Marksville, Louisiana

Statement of Fiduciary Net Position  
Custodial Funds  
June 30, 2021

ASSETS

Cash and interest-bearing deposits	\$ 395,880
Receivables:	
Taxes for other governments	<u>20,838</u>
Total assets	<u>416,718</u>

LIABILITIES

Accounts payable	\$ <u>234,999</u>
Total liabilities	<u>234,999</u>

NET POSITION

Restricted for:	
Individuals, organizations, and other governments	\$ <u><u>181,719</u></u>

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

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

Additions:	
Sheriff's sales, suits, and seizures	\$ 1,312,832
Garnishments	204,483
Bonds	3,500
Fines and costs	1,082,425
Inmate collections	528,336
Taxes, fees, etc., paid to tax collector	13,145,382
Interest earned	36,661
Other	171
Total additions	<u>\$ 16,313,790</u>
Deductions:	
Payments of taxes, fees, etc., distributed to taxing bodies and others	(13,181,170)
Payments to Sheriff's General Fund	(367,885)
Payments to Clerk of Court	(860,007)
Payments to litigants and attorneys	(405,419)
Payments to others	(949,680)
Payments to inmates	<u>(510,596)</u>
Total deductions	<u>(16,274,757)</u>
Net increase in net position	39,033
Net position, beginning, as restated	<u>142,686</u>
Net position, ending	<u>\$ 181,719</u>

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Avoyelles Parish Sheriff (Sheriff) serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, 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, investigations, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

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

The accompanying financial statements of the Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

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

The following is a summary of certain significant accounting policies;

A. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, activities, et cetera that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish government as required by Louisiana law, the Sheriff is fiscally independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish government, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

parish sheriff. As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the Avoyelles Parish Sheriff (the primary government). There are no component units to be included in the Sheriff's reporting entity.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the Sheriff as a whole. These statements include all non-fiduciary activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, and liabilities and deferred inflows or resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

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

Fund Financial Statements (FFS)

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into three categories: governmental, proprietary, and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all funds of that category or type; and



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Notes to Basic Financial Statements (Continued)

- b. Total assets liabilities, revenues, or expenditures of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The Sheriff reports the following major governmental funds:

Governmental Funds –

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for and reports all operations of the Sheriff's office not accounted for and reported in another fund. The Sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and fees for feeding and keeping prisoners. Other sources of revenue include video poker revenue, state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

1994 Sales Tax Special Revenue Fund

This special revenue fund accounts for the operation of the communications district which was established to implement and administer the conventional wireless 911 emergency telephone system. This fund accounts for the proceeds of a one-half percent sales and use tax that is legally restricted to expenditures for specific purposes. Expenditures for this system are paid from this fund.

Additionally, the Sheriff reports the following fund types:

Proprietary Fund –

A proprietary fund is used to account for ongoing activities that are similar to those often found in the private sector. The measurement focus is based upon the determination of net income, financial position, and cash flows. Operating revenues of the proprietary fund are revenues derived from user charges (commissary sales). Nonoperating revenues are those of an ancillary nature. The following is the Sheriff's proprietary fund type:

Enterprise fund

An enterprise fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Sheriff applies all applicable principles under the Governmental Accounting Standards

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

Board (GASB) in accounting and reporting for its enterprise fund. The Sheriff's enterprise fund is the Commissary Fund.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support the Sheriff programs. The Sheriff has adopted GASBS No. 84 for the reporting and classification of its fiduciary activities. Fiduciary reporting focus is on net position and changes in net position and uses the accrual basis of accounting.

The Sheriff's fiduciary funds are presented in the fiduciary fund financial statements by type (custodial). Because by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. The individual custodial funds used by the Sheriff for the year ended June 30, 2021 are as follows:

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

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

Fines and Costs Fund – to account for the collection of fines and costs and payment of these collections to the Sheriff's 12<sup>th</sup> Judicial Court Fines Fund.

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

Bond Fund – to account for the collection of bonds, fines, and costs and payment of these collections for the Sheriff's 12<sup>th</sup> Judicial Court Fines Fund.

12<sup>th</sup> Judicial Court Fines Fund – to account for the collection of fines and costs and payments of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

Measurement Focus

On the government-wide statement of net position and the statement of activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide statement of net position and statement of activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Sheriff considers all revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. Also, certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The proprietary fund utilizes the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used.

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

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

Cash and Interest-bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. These deposits are stated at cost, which approximates market. For the purpose of the proprietary fund statement of cash flows, "cash and cash equivalents" include all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of three months or less when purchased.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Receivables are charged against income as they become uncollectible. In the opinion of management, all receivables at year-end were collectible, and an allowance for doubtful accounts was not considered necessary.

Interfund Receivable and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff. Inventory of the Sheriff's Enterprise Fund consists of items purchased by the Sheriff for resale to prisoners. All inventory items are recorded as expenses when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market.

Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond June 30, 2021 are recorded as prepaid items. The prepaid items that existed at June 30, 2021 were prepaid insurance and prepaid computer maintenance expenses.

Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated

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Notes to Basic Financial Statements (Continued)

fair market value at the date of donation. The Sheriff maintains a threshold level of \$5,000 or more for capitalizing capital assets.

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings and improvements	5-60
Office, equipment, and furniture	7-20
Vehicles	5

Compensated Absences

Each full-time employee of the Sheriff earns annual leave at a rate of 8 to 12 days per year, depending on their length of service. Annual leave begins accruing from the start of the employees full-time salaried status, and is accumulated bi-weekly throughout the year. Unused annual leave may be carried forward from year to year, not to exceed 5 days. Upon termination or resignation, employees are paid for unused annual leave at the employee's current rate of pay.

Each full-time employee of the Sheriff earns 10 days of sick leave per year. Sick leave begins accruing from the start of the employees full-time salaried status, and is accumulated bi-weekly throughout the year. Unused sick leave may be carried forward from year to year. Upon termination or resignation, unused sick leave is forfeited.

The employees of the Sheriff had accumulated and vested leave benefits totaling \$52,829 at June 30, 2021.

Deferred Outflows of Resources and Deferred Inflows of Resources

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

Equity Classifications

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

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Notes to Basic Financial Statements (Continued)

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – Net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in either of the other two categories of net position.

Proprietary fund equity is classified the same as in the government-wide statements. In the fund financial statements, governmental fund equity is classified as follows:

- a. *Nonspendable* – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. *Restricted* – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. *Committed* – amounts that can be used only for specific purposes determined by a formal decision of the Sheriff, which is the highest level of decision making authority.
- d. *Assigned* – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes by a formal decision of the Sheriff, which is the highest level of decision making authority.
- e. *Unassigned* – all other spendable amounts.

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

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Notes to Basic Financial Statements (Continued)

As of June 30, 2021, fund balances are comprised of the following:

	General Fund	1994 Sales Tax	Total Governmental Funds
Nonspendable:			
Inventory	\$ 2,403	\$ -	\$ 2,403
Prepaid items	31,718	24,736	56,454
Restricted:			
911 expenditures	-	1,737,460	1,737,460
Unassigned	<u>1,791,396</u>	<u>-</u>	<u>1,791,396</u>
Total fund balances	<u>\$ 1,825,517</u>	<u>\$ 1,762,196</u>	<u>\$ 3,587,713</u>

E. Revenues, Expenditures, and Expenses

Program Revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the Sheriff's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Sheriff's general revenues.

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 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year.

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

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

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

Expenditures

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

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

Grant Revenue

In general, grants received by the Sheriff are reimbursable type grants, and revenues are recognized as earned only when the expenditures to be reimbursed have been incurred.

Other Financing Sources

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

F. Estimates

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

(2) Cash and Interest – Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2021, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$3,858,425 of which \$395,880 is attributable to fiduciary funds, which are not presented in the statement of net position.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The following is a summary of deposit balances (bank balances) at June 30, 2021, and the related federal insurance and pledged securities:



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Notes to Basic Financial Statements (Continued)

Bank Balances	<u>\$ 4,231,415</u>
At June 30, 2021 the deposits are secured as follows:	
Federal deposit insurance	\$ 502,552
Pledged securities	<u>3,728,863</u>
Total	<u>\$ 4,231,415</u>

Deposits in the amount of \$3,728,863 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the Sheriff's name. The Sheriff does not have a policy for custodial credit risk.

(3) Ad Valorem Taxes

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

Ad valorem taxes are budgeted and recorded in the year for which levied and billed. For the year ended June 30, 2021 law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 6.41 mills on property with assessed valuations totaling \$154,325,837.

Total law enforcement taxes levied during 2021 were \$989,240. There were no taxes receivable in the General Fund at June 30, 2021.

(4) Due from Other Governmental Units

Amounts due from other governmental agencies totaling \$236,177 at June 30, 2021, consisted of the following:

	<u>General Fund</u>
Federal grant	\$ 656
Feeding and keeping prisoners	145,322
Telephone commissions	25,646
Other	<u>64,553</u>
Total	<u>\$ 236,177</u>

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

(5) Capital Assets

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

	Balance 7/1/2020	Additions	Deletions	Balance 6/30/2021
Governmental activities:				
Assets not being depreciated:				
Land	\$ 174,400	\$ -	\$ -	\$ 174,400
Assets being depreciated:				
Buildings and improvements	5,089,023	-	-	5,089,023
Equipment and furniture	2,206,123	-	22,113	2,184,010
Equipment-capital lease	210,060	-	-	210,060
Vehicles	<u>1,173,069</u>	-	<u>115,734</u>	<u>1,057,335</u>
Total	<u>8,852,675</u>	<u>-</u>	<u>137,847</u>	<u>8,714,828</u>
Less: accumulated depreciation				
Buildings and improvements	2,376,866	96,930	-	2,473,796
Equipment and furniture	2,083,130	26,436	18,756	2,090,810
Equipment-capital lease	80,523	42,012	-	122,535
Vehicles	<u>1,160,802</u>	<u>6,814</u>	<u>115,418</u>	<u>1,052,198</u>
Total	<u>5,701,321</u>	<u>172,192</u>	<u>134,174</u>	<u>5,739,339</u>
Governmental activities, capital assets, net	<u>\$ 3,151,354</u>	<u>\$ (172,192)</u>	<u>\$ 3,673</u>	<u>\$ 2,975,489</u>

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

	Balance 7/1/2020	Additions	Deletions	Balance 6/30/2021
Business-type activities				
Assets being depreciated:				
Buildings and improvements	101,868	-	-	101,868
Equipment and furniture	5,895	-	-	5,895
Vehicles	23,000	-	-	23,000
Total	130,763	-	-	130,763
Less: accumulated depreciation				
Buildings and improvements	35,328	3,433	-	38,761
Equipment and furniture	5,895	-	-	5,895
Vehicles	23,000	-	-	23,000
Total	64,223	3,433	-	67,656
Business-type activities, capital assets, net	\$ 66,540	\$ (3,433)	\$ -	\$ 63,107

Depreciation expense in the amount of \$172,192 was charged to governmental activities as public safety. Depreciation expense in the amount of \$3,433 was charged to business-type activities.

(6) Accounts and Other Accrued Payables

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

	Governmental Activities	Business-Type Activities	Total
Accounts	\$ 96,327	\$28,511	\$ 124,838
Salaries	62,663	-	62,663
Payroll taxes and withholdings	3,056	62	3,118
Litigation and claims	277,000	-	277,000
Total	\$ 439,046	\$28,573	\$ 467,619

(7) Dedication of Proceeds and Flow of Funds – Sales and Use Tax

Proceeds of the one-half cent sales and use tax ( 2021 collections – \$2,883,743 approved by voters on November 19, 1992 and levied by the Sheriff beginning January 1, 1993 are dedicated to the following purposes:

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

Establishing, acquiring, constructing, improving, maintaining, staffing and operating equipment and facilities necessary to provide enhanced 911 emergency telephone, ambulance, dispatch and any other services for the benefit of the residents of the Parish.

At June 30, 2021, \$260,574 of sales tax receivable is reflected on the Sales Tax Fund's balance sheet.

(8) Pension Plan / GASB 68

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

Summary of Significant Accounting Policies:

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

Basis of Accounting:

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

Fund Employees:

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

Plan Fiduciary Net Position:

Plan fiduciary net position is a significant component of the Fund's collective net pension liability. The Fund's plan fiduciary net position was determined using the accrual basis of accounting. The Fund's assets, liabilities, revenues, and expenses were recorded with the

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the Fund's investments. Accordingly, actual results may differ from estimated amounts.

Pension Amount Netting:

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

Plan Description:

The Fund was established for the purpose of providing retirement benefits for employees of sheriffs' offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

Retirement Benefits:

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

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

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Notes to Basic Financial Statements (Continued)

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

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

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

Disability Benefits:

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

Survivor Benefits:

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

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-three, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits:

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

Deferred Retirement Option Plan (DROP)/Back Deferred Retirement Option Plan (Back-DROP):

For members retiring before July 1, 2001 in lieu of terminating employment and accepting a service retirement, members could elect to participate in the Deferred Retirement Option Plan (DROP). Upon entering the DROP employee and employer contributions cease. The monthly retirement contribution that would have been paid if the member retired is deposited into the DROP account for up to three years. Funds held in the DROP account earn interest and can be disbursed to the member upon request. Effective July 1, 2001, the Back-DROP program replaced the DROP program. In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Permanent Benefit Increases/Cost-of-Living Adjustments:

As fully described in Title 11 of the Louisiana Revised Statutes, the Fund allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), which are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature. 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.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

Employer Contributions:

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2020, the actual employer contribution rate was 12.25% with an additional 0.00% allocated from the Funding Deposit Account.

In accordance with state statute, the Fund also receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue in the amount of \$153,827 and excluded from pension expense for the year ended June 30, 2021.

Schedule of Employer Allocations:

The schedule of employer allocations reports the historical employer contributions in addition to the employer allocation percentages for each participating employer. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of Sheriffs' Pension and Relief Fund. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contributions to the Fund during the fiscal year ended June 30, 2020 as compared to the total of all employers' contributions received by the Fund during the fiscal year ended June 30, 2020.

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

At June 30, 2021, the Sheriff reported a liability of \$2,380,399 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Sheriff's proportion was .343931% which was a decrease of .014968% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Sheriff recognized pension expense of \$342,044 less employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$356.

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



AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ -	\$ 278,220
Changes of assumptions	585,079	-
Net difference between projected and actual earnings on pension plan investments	572,709	-
Change in proportion and differences between employer contributions and proportionate share of	(2,479)	573,007
Employer contributions subsequent to the measurement date	272,739	-
Total	\$ 1,428,048	\$ 851,227

Deferred outflows of resources of \$272,739 related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended			
2022	\$	(70,163)	
2023		52,917	
2024		136,033	
2025		165,543	
2026		19,752	
	\$	304,082	

Actuarial Assumptions:

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

Valuation Date	June 30, 2020
Actuarial Cost Method	Individual Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	7.00%, net of pension plan investment expense, including inflation
Discount Rate	7.00%
Projected Salary Increases	5.00% (2.50% Inflation, 2.50% Merit)
Mortality Rates	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</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 annuitants, each with full generational projection using the appropriate MP2019 scale.</p>
Expected Remaining Service Lives	<p>2020 - 6 years</p> <p>2019 - 6 years</p> <p>2018 - 6 years</p> <p>2017 - 7 years</p> <p>2016 - 7 years</p> <p>2015 - 6 years</p>
Cost-of-Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

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

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

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

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

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities 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.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

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

The following presents the employer's proportionate share of the net pension liability using the discount rate of 7.00%, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.00%) or one percentage-point higher (8.00%) than the current rate as of June 30, 2021:

	Changes in Discount Rate		
	1.0% Decrease 6.00%	Current Discount Rate 7.00%	1.0% Increase 8.00%
Employer's proportionate share of the net pension liability	\$ 4,323,632	\$ 2,380,399	\$ 759,838

Change in Net Pension Liability:

The changes in the net pension liability for the year ended June 30, 2021 were recognized in the current reporting period except as follows:

- a. Differences between Expected and Actual Experience: Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized as pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The differences between expected and actual experience resulted in a deferred inflow of resources in the amount of \$278,220 for the year ended June 30, 2021.
- b. Changes of Assumptions: Changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. Changes of assumptions resulted in a deferred outflow of resources in the amount of \$585,079 for the year ended June 30, 2021.
- c. Differences between Projected and Actual Investment Earnings: Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The differences between projected and actual investment earnings resulted in a deferred outflow of resources in the amount of \$572,709 for the year ended June 30, 2021.
- d. Change in Proportion: Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in the employer's pension expense using the straight-line amortization method over a closed period equal to the

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The change in proportion resulted in a deferred inflow of resources in the amount of \$573,007 and a deferred outflow of resources in the amount of (\$2,479) for the year ended June 30, 2021.

Contributions – Proportionate Share:

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

Estimates:

The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Accordingly, actual results may differ from estimated amounts.

Retirement Fund Audit Report:

The Sheriffs' Pension and Relief Fund has issued a stand-alone audit report on their financial statements for the year ended June 30, 2020. Access to the report can be found on the Louisiana Legislative Auditor's website, [www.la.la.gov](http://www.la.la.gov).

(9) Post Retirement Health Care and Life Insurance Benefits

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

*Benefits Provided* – Medical, dental, vision and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions as follows: attainment of 30 years of service at any age or, age 55 and 12 years of service if earlier; or for employees hired after January 1, 2012, the earliest of age 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits.

Life insurance coverage is provided to retirees for the amount of \$10,000 for all retirement ages, and 100% of the rate is paid by the employer.

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

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

Inactive employees or beneficiaries currently receiving benefit payments	64
Inactive members entitled to but not yet receiving benefit payments	-
Active employees	<u>74</u>
	<u><u>138</u></u>

**Total OPEB Liability**

The Sheriff's total OPEB liability of \$12,477,300 was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

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

Inflation	2.0%
Salary increases	3.0%, including inflation
Discount rate	2.21% annually (Beginning of Year to Determine ADC)
	2.16% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2021, the end of the applicable measurement period.

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

**Changes in the Total OPEB Liability**

Balances at June 30, 2020	\$ <u>13,254,023</u>
Changes for the year:	
Service cost	209,258
Interest	295,226
Differences between expected and actual experience	(1,593,973)
Changes in assumptions	731,406
Benefit payments and net transfers	<u>(418,640)</u>
Net changes	<u>(776,723)</u>
Balances, June 30, 2021	<u><u>\$ 12,477,300</u></u>

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

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

	1.0% Decrease <u>1.16%</u>	Current Discount Rate <u>2.16%</u>	1.0% Increase <u>3.16%</u>
Total OPEB liability	\$ 14,869,228	\$12,477,300	\$ 10,631,716

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

	1.0% Decrease <u>4.5%</u>	Current Discount Rate <u>5.5%</u>	1.0% Increase <u>6.5%</u>
Total OPEB liability	\$ 10,784,392	\$12,477,300	\$ 14,631,116

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

For the year ended June 30, 2021, the Sheriff recognized OPEB expense of \$547,869. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experiences	\$ 372,572	\$ (2,384,295)
Changes in assumptions	<u>1,743,037</u>	<u>-</u>
Total	<u>\$ 2,115,609</u>	<u>\$ (2,384,295)</u>

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

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

Fiscal Year Ending June 30	
2022	\$ 43,385
2023	43,385
2024	43,385
2025	43,385
2026	43,385
Thereafter	<u>(485,611)</u>
	<u>\$ (268,686)</u>

(10) Changes in Long-Term Debt

The Sheriff's long-term debt is attributable to governmental activities. Capital lease payments were paid out of the 1994 Sales Tax Fund. The following is a summary of the long-term debt transactions for the year ended June 30, 2021:

	Governmental Funds				
	Balance 6/30/2020	Additions	Reductions	Balance 6/30/2021	Due Within One Year
Lease payable	\$ 125,809	\$ -	\$ 39,771	\$ 86,038	\$ 41,899
Compensated absences payable	<u>33,060</u>	<u>19,769</u>	<u>-</u>	<u>52,829</u>	<u>52,829</u>
Total	<u>\$ 158,869</u>	<u>\$ 19,769</u>	<u>\$ 39,771</u>	<u>138,867</u>	<u>\$ 94,728</u>

Debt outstanding at June 30, 2021 is comprised of the following:

\$210,060 lease for emergency call works radio equipment for 911 call system with Motorola on July 25, 2018. For 5 years at an interest rate of 5.22%; \$46,498 due annually	<u>\$ 86,038</u>
--	------------------

Annual debt payments for the capital lease are as follows:

Year Ending June 30	Principal	Interest	Total
2022	\$ 41,899	\$ 4,600	\$ 46,499
2023	<u>44,139</u>	<u>2,360</u>	<u>46,499</u>
Totals	<u>\$ 86,038</u>	<u>\$ 6,960</u>	<u>\$ 92,998</u>



AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

(11) Litigation and Claims

At June 30, 2021, the Sheriff is involved in several lawsuits claiming damages which are not covered by insurance. Management is unable to estimate the ultimate resolution of most of these matters because they are premature for estimation of possible loss. For these cases, no liability has been recorded. There are a few lawsuits where management believes it is probable that the Sheriff will be unsuccessful in the case and has an estimate of monetary damages. These have been accrued on the government wide financial statements and presented in accounts and other accrued payables. The amount accrued is \$277,000.

(12) Risk Management

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff was unable to obtain law enforcement liability insurance at a cost it considered to be economically justifiable. Management believes it is more economical to manage its risk internally and set aside assets for claim settlement in its General Fund. As of June 30, 2021, no funds were designated for law enforcement liability claims and incidental costs. In October 2015 the Sheriff reduced insurance premiums by becoming self-insured for general and automobile liability.

(13) Act 706 – Compensation, Benefits and Other Payments to Sheriff

A detail of compensation, benefits and other payments paid to Sheriff David Dautat for the year ended June 30, 2021 is as follows:

Entity head: David Dautat

Salary	\$ 170,186
Benefits - pension fund	17,444
Benefits - health/life insurance	9,841
Registration fees	100
Special meals	<u>50</u>
Total	<u>\$ 197,621</u>

(14) Interfund Transactions

Transfers of \$1,200,000 in the General Fund consisted of amounts transferred from the Sales Tax Special Revenue Fund for reimbursement of personnel services and related benefits and other expenditures.

(15) Wireless E911 Service

The Avoyelles Parish Sheriff does not collect service charges on emergency telephone services. All 911 services are funded with the proceeds of the one-half percent sales and use tax now being levied

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

and collected pursuant to an election held on November 3, 1992, recorded as revenue in the Special Revenue Fund in these financial statements.

(16) Ex-officio Tax Collector

The amount of cash on hand at the end of the year was \$6,919. The amount of taxes collected by taxing authority was as follows:

Avoyelles Parish Policy Jury	\$	3,290,834
Avoyelles Parish School Board		3,615,853
Avoyelles Parish Assessor		840,909
Avoyelles Parish Sheriff		979,946
Hospital Service District No. 1		143,160
City of Marksville		239,374
City of Bunkie		378,044
Ward I Fire District		1,166,616
Fire Protection District No. 2		57,825
Red River Waterway District		357,746
Southwest Water District		44,942
Red River, Atchafalaya, Bayou Boeuf-Levee District		416,362
Gravity Drainage District		15,222
Louisiana Forestry Commission		15,126
Louisiana Tax Commission		<u>15,013</u>
Total		<u>\$ 11,576,972</u>

The amount of taxes assessed and uncollected, and the reason for failure to do so is as follows:

	LTC		
	<u>Decreases</u>	<u>Adjudications</u>	<u>Unpaid</u>
Avoyelles Parish Police Jury	\$ 32,072	\$ 701	\$ 110
Avoyelles Parish School Board	34,152	849	128
Avoyelles Parish Assessor	3,028	198	30
Avoyelles Parish Sheriff	9,268	230	35
Hospital Service District No. 1	1,612	68	7
City of Marksville	1,059	121	23
City of Bunkie	4,352	20,025	29
Ward I Fire District	11,256	190	25
Fire Protection District No. 2	585	-	-
Red River Waterway District	3,383	84	13
Southwest Water District	277	24	-
Red River, Atchafalaya, Bayou Bouef-Levee District	3,380	67	504
Gravity Drainage District	1	-	55
Louisiana Forestry Commission	20	-	-
	<u>\$ 104,445</u>	<u>\$ 22,557</u>	<u>\$ 959</u>

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

(17) Occupational Licenses

For the year ended June 30, 2021, the collection and distribution of the amount of occupational licenses collected by taxing authority was:

	Avoyelles Parish Police Jury	Avoyelles Parish Sheriff	Total
Occupational Licenses	\$ 273,093	\$ 48,193	\$ 321,286

(18) Risks and Uncertainties

The COVID-19 outbreak in the United States has caused business disruption through mandated closings, reduction of operating hours, or operational restrictions for nonessential businesses, including retail stores, restaurants, personal service businesses and all entertainment venues. While the disruption is expected to be temporary, there is still uncertainty around the duration of and the implications of the closings. The Avoyelles Parish Sheriff expects this matter to negatively impact availability of resources and operating results. The financial impact cannot be reasonably estimated at this time.

(19) Restatement of Net Position

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84, *Fiduciary Activities*. The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The Avoyelles Parish Sheriff adopted this standard in the year ended June 30, 2021.

As a result of implementation, net position was restated as follows:

Net position at June 30, 2020	\$ -
Restatement due to implementation of GASB 84	<u>142,686</u>
Net position at June 30, 2020, restated	<u>\$ 142,686</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

General Fund  
Budgetary Comparison Schedule  
Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
Revenues:				
Ad valorem taxes	\$ 1,040,000	\$ 1,036,000	\$ 1,124,607	\$ 88,607
Intergovernmental revenues -				
Federal grants	10,000	1,604,700	1,697,881	93,181
Local sources	106,000	74,104	131,253	57,149
State grants:				
State revenue sharing	157,818	126,506	126,506	-
State supplemental pay	183,251	133,000	146,892	13,892
Other	6,132	3,600	4,915	1,315
Fees, charges, and commissions for services -				
Civil and criminal and other charges	757,500	406,355	722,645	316,290
Feeding and keeping prisoners	3,341,186	1,649,760	1,652,776	3,016
Inmate fund revenues	368,813	154,000	182,440	28,440
Miscellaneous-				
Other	106,000	290,580	177,550	(113,030)
Total revenues	<u>6,076,700</u>	<u>5,478,605</u>	<u>5,967,465</u>	<u>488,860</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	4,131,600	3,288,384	3,243,025	45,359
Operating services	1,140,200	1,023,044	1,171,661	(148,617)
Operations and maintenance	2,463,000	2,247,750	2,226,949	20,801
Capital outlay	50,000	50,000	-	50,000
Total expenditures	<u>7,784,800</u>	<u>6,609,178</u>	<u>6,641,635</u>	<u>(32,457)</u>
Deficiency of revenues over expenditures	(1,708,100)	(1,130,573)	(674,170)	456,403
Other financing sources:				
Transfers in	1,855,000	1,200,000	1,200,000	-
Excess of revenues and other financing sources over expenditures	146,900	69,427	525,830	456,403
Fund balance, beginning	<u>1,563,972</u>	<u>1,299,687</u>	<u>1,299,687</u>	-
Fund balance, ending	<u>\$ 1,710,872</u>	<u>\$ 1,369,114</u>	<u>\$ 1,825,517</u>	<u>\$ 456,403</u>

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Special Revenue Fund - 1994 Sales Tax Fund  
Budgetary Comparison Schedule  
Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Sales taxes	\$ 2,500,000	\$ 2,670,447	\$2,883,743	\$ 213,296
Intergovernmental revenues	105,000	124,000	109,974	(14,026)
Miscellaneous-				
Other	<u>25,000</u>	<u>50,200</u>	<u>54,957</u>	<u>4,757</u>
Total revenues	<u>2,630,000</u>	<u>2,844,647</u>	<u>3,048,674</u>	<u>204,027</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	492,000	485,777	472,730	13,047
Operations and maintenance	253,500	461,615	173,823	287,792
Debt service	47,000	-	46,498	(46,498)
Capital Outlay	<u>49,000</u>	<u>61,000</u>	<u>-</u>	<u>61,000</u>
Total expenditures	<u>841,500</u>	<u>1,008,392</u>	<u>693,051</u>	<u>315,341</u>
Excess of revenues over expenditures	1,788,500	1,836,255	2,355,623	519,368
Other financing uses:				
Transfers out	<u>(1,700,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>-</u>
Total other financing uses:	<u>(1,700,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>-</u>
Excess of revenues over expenditures and other financing uses	88,500	636,255	1,155,623	519,368
Fund balance, beginning	<u>579,945</u>	<u>606,573</u>	<u>606,573</u>	<u>-</u>
Fund balance, ending	<u>\$ 668,445</u>	<u>\$ 1,242,828</u>	<u>\$1,762,196</u>	<u>\$ 519,368</u>

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

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

Year ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2015	\$ 573,467	\$ 573,467	\$ -	\$ 4,024,330	14.25%
2016	546,402	546,402	-	3,973,835	13.75%
2017	471,919	471,919	-	3,561,653	13.25%
2018	447,289	447,289	-	3,508,149	12.75%
2019	382,621	382,621	-	3,123,437	12.25%
2020	308,919	308,919	-	2,521,784	12.25%
2021	272,739	272,739	-	2,226,443	12.25%

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

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

Year ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.662090%	\$ 2,621,880	\$ 4,188,610	62.60%	87.34%
2016	0.615129%	2,741,948	4,024,330	68.13%	86.61%
2017	0.532920%	3,382,387	3,973,835	85.12%	82.10%
2018	0.487751%	2,112,095	3,561,653	59.30%	88.49%
2019	0.404541%	1,551,273	3,508,149	44.22%	90.41%
2020	0.358899%	1,697,674	3,123,437	54.35%	88.91%
2021	0.343931%	2,380,399	2,521,784	94.39%	84.73%

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

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



AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Total OPEB Liability</b>				
Service cost	\$ 241,133	\$ 191,987	\$ 279,812	\$ 209,258
Interest	403,774	414,320	396,055	295,226
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(417,122)	(1,024,509)	521,600	(1,593,973)
Changes of assumptions	-	242,635	1,292,276	731,406
Benefit payments	<u>(44,910)</u>	<u>(390,210)</u>	<u>(411,672)</u>	<u>(418,640)</u>
<b>Net change in total OPEB liability</b>	182,875	(565,777)	2,078,071	(776,723)
<b>Total OPEB liability - beginning</b>	<u>11,558,854</u>	<u>11,741,729</u>	<u>11,175,952</u>	<u>13,254,023</u>
<b>Total OPEB liability - ending</b>	<u>\$ 11,741,729</u>	<u>\$ 11,175,952</u>	<u>\$ 13,254,023</u>	<u>\$ 12,477,300</u>
Covered-employee payroll	\$ 2,878,693	\$ 2,244,748	\$ 2,312,090	\$ 2,203,568
Sheriff's net OPEB liability as a percentage of covered-employee payroll	407.88%	497.87%	573.25%	566.23%
Notes to Schedule:				
Benefit Changes:	None	None	None	None
Changes of Assumptions:				
Discount Rate:	3.50%	3.50%	2.21%	2.16%
Mortality:	RP-2000	RP-2000	RP-2000	RP-2014
Trend:	5.50%	5.50%	5.50%	Variable

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

AVOUELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Required Supplementary Information  
For the Year Ended June 30, 2021

(1) Budget and Budgetary Accounting

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

- a. The Chief Financial officer prepares the proposed budget for the general fund, the special revenue fund and the debt service fund on the modified accrual basis of accounting and submits it to the Sheriff and Chief Deputy for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budgets are published and the public is notified that the proposed budgets are available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budgets at least then days after publication of the call for a hearing.
- d. After the holding of the public hearing and completion of all actions necessary to finalize and implement the budgets, the budgets are legally adopted prior to the commencement of the financial year for which the budgets are being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounted included in the accompanying financial statements are as originally adopted and as finally amended by the Sheriff.

(2) Pension Plan

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

**OTHER SUPPLEMENTARY INFORMATION**

AVOYELLES PARISH SHERIFF

Marksville, Louisiana

General Fund

Schedule of Expenditures

Amended Budget (GAAP Basis) and Actual

For the Year Ended June 30, 2021

With Comparative Actual Amounts for Year Ended June 30, 2020

	2021		Variance Positive (Negative)	2020 Actual
	Amended Budget	Actual		
Current:				
Public safety -				
Personal services and related benefits:				
Sheriff salary	\$ 172,200	\$ 169,055	\$ 3,145	\$ 167,038
Deputies salaries	2,708,496	2,690,410	18,086	3,535,380
Pension, payroll taxes, and other benefits	<u>407,688</u>	<u>383,560</u>	<u>24,128</u>	<u>488,121</u>
Total personal services and related benefits	<u>3,288,384</u>	<u>3,243,025</u>	<u>45,359</u>	<u>4,190,539</u>
Operating services:				
Property insurance	-	34,565	(34,565)	26,000
Hospitalization insurance	965,044	1,037,850	(72,806)	1,056,292
Auto insurance	5,000	4,076	924	8,264
Other insurance	53,000	2,606	50,394	683
Grant expenditures	-	<u>92,564</u>	<u>(92,564)</u>	-
Total operating services	<u>1,023,044</u>	<u>1,171,661</u>	<u>(148,617)</u>	<u>1,091,239</u>
Operations and maintenance:				
Auto maintenance and fuel	113,000	121,497	(8,497)	192,998
Bail bonds and booking fee distributions	150,000	207,380	(57,380)	96,614
Bank charges and fees	3,250	3,199	51	20,001
Computers and maintenance	67,000	62,845	4,155	161,744
Dues and subscriptions	65,000	80,796	(15,796)	36,187
Jail expenses	92,000	69,603	22,397	109,090
Operating leases and rentals	70,000	67,877	2,123	82,464
Medical expenses of offenders	5,500	114,426	(108,926)	156,845
Office supplies and expenses	205,000	220,824	(15,824)	252,601
Prisoner feeding and maintenance	565,500	480,190	85,310	653,880
Professional fees	225,000	188,671	36,329	177,669
Repairs and maintenance	70,000	66,952	3,048	113,027
Telephone expense	81,000	14,217	66,783	43,528
Supplies	36,000	7,439	28,561	31,136
Utilities	330,000	328,632	1,368	387,730
Other	<u>169,500</u>	<u>192,401</u>	<u>(22,901)</u>	<u>96,962</u>
Total operations and maintenance	<u>2,247,750</u>	<u>2,226,949</u>	<u>20,801</u>	<u>2,612,476</u>

(continued)

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana  
General Fund

Schedule of Expenditures  
Amended Budget (GAAP Basis) and Actual (Continued)  
For the Year Ended June 30, 2021  
With Comparative Actual Amounts for Year Ended June 30, 2020

	2021			
	Amended Budget	Actual	Variance Positive (Negative)	2020 Actual
Debt service-				
Principal	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay:				
Autos	50,000	-	50,000	-
Equipment	-	-	-	12,160
Buildings	-	-	-	33,500
Total capital outlay	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>45,660</u>
Total expenditures	<u>\$ 6,609,178</u>	<u>\$ 6,641,635</u>	<u>\$ (32,457)</u>	<u>\$ 7,939,914</u>

STATE OF LOUISIANA, PARISH OF AVOYELLES

AFFIDAVIT

The Honorable David Dauzat, Sheriff of Avoyelles Parish

BEFORE ME, the undersigned authority, personally came and appeared, David Dauzat, the sheriff of Avoyelles Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$79,651 is the amount of cash on hand in the tax collector account on June 30, 2021;

He further deposed and said:

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

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

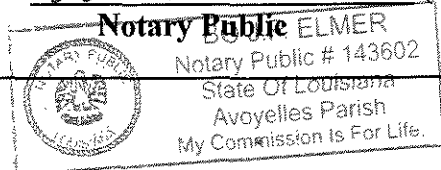
[Handwritten signature of David Dauzat]

Signature
Sheriff of Avoyelles Parish

SWORN to and subscribed before me, Notary, this 23rd day of September 2021, in my office in the Mansura, Louisiana. (City/Town)

[Handwritten signature of Elmer] (Signature)

bo Elmer (Print), # 143602



(Commission)

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Justice System Funding Schedule – Collecting/Disbursing Schedule  
As Required by Act 87 of the 2020 Regular Legislative Session  
Cash Basis Presentation  
June 30, 2021

	<b>First Six</b>	<b>Second Six</b>
	<b>Month Period</b>	<b>Month Period</b>
	<b>Ended 12/31/20</b>	<b>Ended 6/30/21</b>
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	<b>\$ 157,723</b>	<b>\$ 146,677</b>
<b>Add: Collections</b>		
Civil Fees ( <i>including refundable amounts such as garnishments or advance deposits</i> )	244,606	1,272,709
Bond Fees	87,919	163,442
Criminal Court Costs/Fees	186,765	295,189
Criminal Fines - Other	150,185	233,560
Probation/Parole/Supervision Fees	9,804	28,846
Interest Earnings on Collected Balances	277	322
Other ( <i>do not include collections that fit into more specific categories above</i> )	3,500	-
<b>Subtotal Collections</b>	<b>\$ 683,056</b>	<b>\$ 1,994,068</b>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b> ( <i>Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.</i> )		
12th Judicial District Attorney-Criminal Fines-Other	\$ 15,825	\$ 21,829
12th Judicial District Attorney-Criminal Court Costs/Fees	38,334	68,029
Louisiana Supreme Court-Criminal Court Costs/Fees	162	216
12th Judicial District Attorney-Bond Fees	22,212	40,861
12th Judicial District Court-Bond Fees	22,212	40,861
Avoyelles Indigent Defender-Bond Fees	22,212	40,861
12th Judicial District Court-Criminal Fines-Other	44,400	45,600
Avoyelles Parish Police Jury-Criminal Fines-Other	55,826	92,652
Avoyelles Parish Police Jury-Criminal Court Costs/Fees	13,704	25,812
12th Judicial District Clerk of Court-Criminal Court Costs/Fees	19,844	29,441
12th Judicial District Clerk of Court-Civil Fees	15,145	795,578
Avoyelles Indigent Defender-Criminal Court Costs/Fees	50,062	78,582
12th Judicial District Court-Criminal Court Costs/Fees	6,998	8,812
Louisiana Commission on Law Enforcement-Criminal Court Costs/Fees	4,197	7,150
Department of Public Safety-Criminal Court Costs/Fees	3,515	3,450
Central LA Juvenile Detention-Criminal Court Costs/Fees	4,305	5,880

(continued)

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Justice System Funding Schedule – Collecting/Disbursing Schedule (continued)  
As Required by Act 87 of the 2020 Regular Legislative Session  
Cash Basis Presentation  
June 30, 2021

	First Six Month Period Ended 12/31/20	Second Six Month Period Ended 6/30/21
<i>Avoyelles Parish Coroner-Criminal Court Costs/Fees</i>	1,990	3,080
<i>State of Louisiana, Trial Court Management Information System, Criminal Court Costs/Fees</i>	1,858	2,382
<i>LA Department of Wildlife &amp; Fisheries-Criminal Court Costs/Fees</i>	1,150	1,648
<i>North LA Crime Laboratory-Criminal Court Costs/Fees</i>	22,410	34,040
<i>Department of Public Safety-Probation</i>	9,804	28,846
<i>12th Judicial District Attorney-Criminal Fines-Other</i>	4,459	5,320
<i>12th Judicial District Court Indigent Defender Board-Criminal Fines-Other</i>	1,274	1,520
<i>North LA Criminalistics Laboratory-Criminal Fines-Other</i>	1,274	1,520
<i>12th Judicial Clerk of Court-Criminal Fines-Other</i>	1,274	1,520
<b>Less: Amounts Retained by Collecting Agency</b>		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	47,622	76,144
Amounts "Self-Disbursed" to Collecting Agency - Criminal Court Costs/Fees	16,210	28,031
Amounts "Self-Disbursed" to Collecting Agency - Civil Fees	115,630	139,663
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Other Disbursements to Individuals (additional detail is not required)	130,194	206,768
<b>Subtotal Disbursements/Retainage</b>	<b>\$ 694,102</b>	<b>\$ 1,836,096</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<b>\$ 146,677</b>	<b>\$ 304,649</b>
<b>Ending Balance of "Partial Payments" Collected but not Disbursed</b> <i>(only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained</i>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Information:</b>		
Ending Balance of Total Amounts Assessed but not yet Collected <i>(i.e. receivable balance)</i>	<b>\$ -</b>	<b>\$ -</b>
Total Waivers During the Fiscal Period <i>(i.e. non-cash reduction of receivable balances, such as time served or community service)</i>	<b>\$ -</b>	<b>\$ -</b>



AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Justice System Funding Schedule – Receiving Schedule  
As Required by Act 87 of the 2020 Regular Legislative Session  
Cash Basis Presentation  
June 30, 2021

First Six Month Period Ended 12/31/20	Second Six Month Period Ended 6/30/21
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**Receipts From:** *(Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)*

<i>12th Judicial District Attorney's Office - Criminal Fines-Other</i>	\$ 4,310	\$ 4,300
<i>12th Judicial District Attorney's Office - Asset Forfeiture/Sale</i>	4,830	-
<b>Subtotal Receipts</b>	<b>\$ 9,140</b>	<b>\$ 4,300</b>

**Ending Balance of Amounts Assessed but Not Received** *(only applies to those agencies that assess on behalf of themselves, such as courts)*

\$ -	\$ -
------	------

Collection Types to be used in the "Receipts From:" section above
Civil Fees
Bond Fees
Asset Forfeiture/Sale
Pre-Trial Diversion Program Fees
Criminal Court Costs/Fees
Criminal Fines - Contempt
Criminal Fines - Other
Restitution
Probation/Parole/Supervision Fees
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
Interest Earnings on Collected Balances
Other <i>(do not include collections that fit into more specific categories above)</i>

**INTERNAL CONTROL, COMPLIANCE AND  
OTHER MATTERS**

# Champagne & Company, LLC

Certified Public Accountants

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## 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 David Dauzat  
Avoyelles Parish Sheriff  
Marksville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Avoyelles Parish Sheriff, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Avoyelles Parish Sheriff's basic financial statements and have issued our report thereon dated November 12, 2021.

### **Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses

or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify deficiencies in internal control, described in the accompanying schedule of findings, questioned costs, and management's corrective action plan, as 2021-001 and 2021-002, that we consider to be material weaknesses.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Avoyelles Parish Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

### **Avoyelles Parish Sheriff's Response to Findings**

The Avoyelles Parish Sheriff's response to the findings identified in our audit is described in the accompanying schedule of findings, questioned costs, and management's correction action plan. The Avoyelles Parish Sheriff's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

***Champagne & Company, LLC***  
Certified Public Accountants

Breaux Bridge, Louisiana  
November 12, 2021

# Champagne & Company, LLC

Certified Public Accountants

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Penny Angelle Scruggins, CPA, CGMA\*

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

The Honorable David Dauzat  
Avoyelles Parish Sheriff  
Marksville, Louisiana

### Report on Compliance for Each Major Federal Program

We have audited the Avoyelles Parish Sheriff's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Avoyelles Parish Sheriff's major federal programs for the year ended June 30, 2021. Avoyelles Parish Sheriff's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings, questioned costs and management's corrective action plan.

### Management's Responsibility

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

### Auditors' Responsibility

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

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

### **Opinion on Each Major Federal Program**

In our opinion, the Avoyelles Parish Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

### **Report on Internal Control over Compliance**

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

***Champagne & Company, LLC***  
Certified Public Accountants

Breaux Bridge, Louisiana  
November 12, 2021



Avoyelles Parish Sheriff  
Marksville, Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	Assistance Listing Number	State Pass-through Entity Identifying Number	Expenditures
United States Department of Homeland Security - Passed through Louisiana Office of Homeland Security:			
Disaster Grants - Public Assistance	97.036	N/A	<u>\$ 662</u>
United States Department of Justice - Direct Program:			
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	N/A	<u>33,086</u>
Passed through Louisiana Commission on Law Enforcement:			
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-DJ-01-5718	<u>58,237</u>
Violence Against Women Formula Grants	16.588	2020-WF-01-5832	<u>949</u>
Total United States Department of Justice			<u>92,272</u>
United States Department of the Treasury - Passed through State of Louisiana Department of the Treasury:			
COVID-19 - Coronavirus Relief Fund	21.019	N/A	<u>1,604,947</u>
Total expenditures			<u><u>\$ 1,697,881</u></u>

NOTE: There were no amounts provided to subrecipients from any of the federal programs.

The accompanying notes are an integral part of this schedule.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Avoyelles Parish Sheriff. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Avoyelles Parish Sheriff's basic financial statements for the year ended June 30, 2021.

3) Indirect Cost Rate

The Avoyelles Parish Sheriff has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

4) Reconciliation to Financial Statements

The federal grant expenditures are reported within the various expenditure categories of the General Fund and therefore, cannot be easily agreed to the Schedule of Expenditures of Federal Awards. In addition, the Schedule of Expenditures of Federal Awards includes expenditures incurred in the prior year in the amount of \$844,491 as a result of the Coronavirus Relief Fund grant not being awarded until this fiscal year.



AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Schedule Findings, Questioned Costs and  
and Management's Corrective Action Plan  
Year Ended June 30, 2021

Part I: Summary of Auditors' Results:

1. An unmodified opinion was issued on the financial statements.
2. There were two material weaknesses in internal control disclosed by the audit of the financial statements.
3. There were no instances of material noncompliance disclosed.
4. No material weaknesses or significant deficiencies in internal control over the major program were disclosed by the audit of the financial statements.
5. An unmodified opinion was issued on compliance for the major program.
6. The audit disclosed no findings required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance.
7. The major program was:  
U.S. Department of the Treasury: COVID-19 – Coronavirus Relief Fund – Assistance Listing number - 21.019
8. The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
9. The auditee did not qualify as a low-risk auditee.

Part II: Findings which are required to be reported in accordance with generally accepted governmental auditing standards:

2021-001 – Inadequate Segregation of Accounting Duties; Year Initially Occurred—2020

Condition and Criteria:

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

Effect:

This condition represents a material weakness in the internal control of the Sheriff.

Cause:

The condition resulted because of the small number of employees in the accounting department.

(continued)

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Schedule Findings, Questioned Costs and  
and Management's Corrective Action Plan (continued)  
Year Ended June 30, 2021

Recommendation:

No plan is considered necessary due to the fact that it would not be cost effective to implement a plan.

Management's Corrective Action Plan:

Sheriff David Dauzat has determined that it is not feasible to achieve adequate segregation of functions within the accounting system. No plan is considered necessary.

2021-002 – Inadequate Controls over Financial Statement Preparation; Year Initially Occurred—  
2020

Condition and Criteria:

The Sheriff does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.

Effect:

This condition represents a material weakness in the internal control of the Sheriff.

Cause:

The condition resulted because the Sheriff's personnel does not have the qualifications and training to apply GAAP in recording the entity's financial transactions or preparing the financial statements.

Recommendation:

The Sheriff should consider outsourcing this task to its independent auditors and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

Management's Corrective Action Plan:

Sheriff David Dauzat evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interest of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.

(continued)

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Schedule Findings, Questioned Costs And  
and Management's Corrective Action Plan  
Year Ended June 30, 2021 (continued)

Part III: Findings and questioned costs for Federal awards which include audit findings as defined by Uniform Guidance (2 CFR 200.516(a)):

There are no internal control findings or questioned costs reported for the year ended June 30, 2021.

Part IV: Management Letter Items

There are no items reported at June 30, 2021.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Summary Schedule of Prior Year Audit Findings  
For the Year Ended June 30, 2021

Section I: Findings which are required to be reported in accordance with generally accepted governmental auditing standards.

2020-001 – Inadequate Segregation of Accounting Duties

Finding:

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

Status:

Unresolved. See item 2021-001.

2020-002 – Inadequate Controls over Financial Statement Preparation

Finding:

The Sheriff does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.

Status:

Unresolved. See item 2021-002.

2020-003 – Inadequate Controls over Employee Timesheets

Finding:

According to Attorney General Opinions 15-186, 99-397, and 94-284, timesheets or a similar form of documentation is required to document and substantiate the accrual of leave. In addition, AG Opinion 86-652 notes that payments made for work that is not performed is a prohibited donation of public funds under Article VII, Section 14 of the Louisiana Constitution. Therefore, there should be some form of documentation and adequate supervision to ensure that the salaried employee is working the scheduled hours upon which their salary is based. We noted that the majority of salaried individuals are not attesting to time worked.

Status:

Resolved.

(continued)

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Summary Schedule of Prior Year Audit Findings  
For the Year Ended June 30, 2021 (continued)

2020-004 – R.S. 38:2211 Noncompliance with Louisiana Public Bid Law

Finding:

Louisiana Revised Statute 38:2211, known as the Louisiana Public Bid Law, requires that purchases for materials and supplies exceeding \$30,000 must be advertised and allowed for contract with the lowest responsible bidder. The Sheriff did not obtain bids for the purchase of equipment, in the amount of approximately \$40,000.

Status:

Resolved.

Section II: Findings and questioned costs for Federal awards which include audit findings as defined in Section 501(a) of Uniform Guidance:

There were no findings or questioned costs at June 30, 2020.

Section III: Management Letter Items

2020-005—Controls over Accounting/Personnel Records

Finding:

During our audit work, we noticed that controls over accounting/personnel records could be enhanced. As a result of our procedures, we have the following recommendation:

- We suggest that personnel records/accounting records be maintained in a separate and secure location with accessibility only allowed to designated employees with payroll duties.

Status:

Resolved.



*Sheriff David L. Dauzat*  
*Avoyelles Parish Sheriff's Office*

675 Government Street ~ Marksville, LA 71351 ~ (318) 253-4000

November 12, 2021

Champagne & Co., LLC  
113 East Bridge Street  
Breux Bridge, LA 70517

The Avoyelles Parish Sheriff respectfully submits the following corrective action plan for the year ended June 30, 2021.

Independent public accounting firm:

Champagne & Co., LLC  
113 East Bridge Street  
Breux Bridge, LA 70517

Audit period: Fiscal year ended June 30, 2021

The findings from the June 30, 2021 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Findings – Financial Statement Audit: Material Weakness

2021-001-Inadequate Segregation of Accounting Duties; Year Initially Occurred-2020

Recommendation: No plan is considered necessary due to the fact that it would not be cost effective to implement a plan.

Action Taken: Sheriff David Dauzat has determined that it is not feasible to achieve adequate segregation of functions within the accounting system. No plan is considered necessary.

2021-002-Inadequate Controls over Financial Statement Preparation; Year Initially Occurred-2020

Recommendation: The Sheriff should consider outsourcing this task to its independent auditors and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

Action Taken: Sheriff David Dauzat has evaluated the costs vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interest of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.

If there are any questions regarding this plan, please call Kathryn Ducote, Chief Financial Officer at 318-253-4000.

Sincerely,

David Dauzat  
Sheriff