

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2021
With Supplemental Information Schedules

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Annual Financial Statements
As of and for the Year Ended June 30, 2021
With Supplemental Information Schedules

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Member:
American Institute of
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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Independent Auditor's Report

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, fiduciary funds, and the aggregate remaining fund information of the Claiborne Parish Sheriff, a component unit of the Claiborne Parish Police Jury, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 and the *Louisiana Governmental Audit Guide*. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Claiborne Parish Sheriff'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 Claiborne Parish Sheriff's internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Independent Auditor's Report,
June 30, 2021

Opinions

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

Emphasis of a Matter

As described in Note 17 to the financial statements, operations of the Claiborne Parish Sheriff are impacted by the pandemic caused by the Coronavirus/COVID-19. The Claiborne Parish Sheriff is uncertain how and to what extent the pandemic will negatively affect operations, financial position, cash flows, and the ability to provide services. My 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 Management's Discussion and Analysis, the Budgetary Comparison Schedule and notes to required supplementary information, the Schedule of Changes in Net OPEB Liability and Related Ratios, the Schedule of Employer's share of the Net Pension Liability, and the Schedule of Employer Contributions, as listed in the table of contents, 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. I 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 managements's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

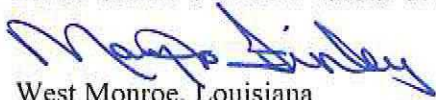
My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Claiborne Parish Sheriff's basic financial statements. The Affidavit, Schedule of Compensation, Benefits and Other Payments to Agency Head, Justice System Funding Schedule for Receiving, and Justice System Funding Schedule for Collecting/Disbursing, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

These schedules 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 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 my opinion, the schedules are fairly stated, in all material respects, in relation to the basic financial statements.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Independent Auditor's Report,
June 30, 2021

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated October 15, 2021, on my consideration of the Claiborne Parish Sheriff's internal control over financial reporting and on my 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 my 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 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 Claiborne Parish Sheriff's internal control over financial reporting and compliance.



West Monroe, Louisiana
October 15, 2021

**REQUIRED SUPPLEMENTARY INFORMATION
PART I**

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Management's Discussion and Analysis
June 30, 2021

As management of the Claiborne Parish Sheriff, I offer readers of the Claiborne Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Claiborne Parish Sheriff for the fiscal year ended June 30, 2021. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Claiborne Parish Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Claiborne Parish Sheriff's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in Net Position may serve as a useful indicator of whether the financial position of the Claiborne Parish Sheriff is improving or deteriorating.

The *statement of activities* presents information showing how the government's Net Position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Claiborne Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Claiborne Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Claiborne Parish Sheriff adopts an annual appropriated budget for the general fund and the special revenue funds. A budgetary comparison statement is provided for the major funds to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Claiborne Parish Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Claiborne Parish Sheriff's performance.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, liabilities of the Claiborne Parish Sheriff exceeded assets by \$2,583,630.

An additional portion of the Claiborne Parish Sheriff's net position represents capital assets, less any related debt used to acquire those assets that is still outstanding. The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the Claiborne Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets.

STATEMENT OF NET POSITION

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents	\$2,673,912	\$1,908,171
Receivables	526,580	415,886
Due from other funds	2,957	3,013
Capital assets (net of accumulated depreciation)	<u>2,936,147</u>	<u>3,194,593</u>
TOTAL ASSETS	6,139,596	5,521,663
DEFERRED OUTFLOWS OF RESOURCES		
Pension and OPEB related	<u>3,838,935</u>	<u>2,966,321</u>
LIABILITIES		
Accounts payable	\$160,438	\$28,111
Payroll deductions payable	51,967	53,337
Salaries payable	110,602	82,401
Bank Loan payable		
Net OPEB obligation	7,730,207	6,705,122
Net pension obligation	2,253,403	1,817,028
Long-term liabilities:		
Due within one year	299,000	287,000
Due in more than one year	<u>1,323,001</u>	<u>1,622,001</u>
TOTAL LIABILITIES	<u>11,928,618</u>	<u>10,595,000</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related	<u>633,543</u>	<u>605,628</u>
NET POSITION		
Invested in capital assets, net of related debt	1,314,146	1,285,592
Unrestricted	<u>(3,897,776)</u>	<u>(3,998,236)</u>
TOTAL NET POSITION	<u>(\$2,583,630)</u>	<u>(\$2,712,644)</u>

STATEMENT OF ACTIVITIES

	<u>2021</u>	<u>2020</u>
Public Safety:		
Personal services	\$4,385,027	\$4,184,107
Operating services	1,329,407	1,372,259
Materials and supplies	1,321,467	911,470
Travel	28,875	23,505
Debt service - interest	32,503	48,352
Depreciation expense	<u>294,635</u>	<u>297,958</u>
Total Program Expenses	<u>7,391,914</u>	<u>6,837,651</u>
Program revenues:		
Charges for services:		
Civil and criminal fees	252,859	237,765
Commissions on licenses and taxes	40,967	41,409
Court attendance	5,206	3,978
Feeding and keeping prisoners	3,908,819	4,852,437
Other	1,980	1,562
Total program revenues	<u>4,209,831</u>	<u>5,137,151</u>
Net Program Expenses	<u>(3,182,083)</u>	<u>(1,700,500)</u>
General revenues:		
Taxes - Ad valorem	1,455,653	1,480,420
Grants and contributions not restricted to specific programs:		
Federal sources	9,919	47,880
State sources	191,284	192,278

Local sources	\$117,366	\$96,336
Use of money and property	1,363,706	997,762
Miscellaneous	156,670	173,971
Special item:		
Gain (loss) on disposal of assets	<u>16,500</u>	<u>16,727</u>
Total general revenues	3,311,098	3,005,374
Change in Net Position	129,015	1,304,874
NET POSITION		
Beginning of year	<u>(2,712,645)</u>	<u>(4,017,518)</u>
End of year	<u>(\$2,583,630)</u>	<u>(\$2,712,644)</u>

Financial Analysis of the Government's Funds

As noted earlier, the Claiborne Parish Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2021, combined governmental fund balances of \$2,880,442 showed an increase of \$717,221 over June 30, 2020. The General Fund's portion of the unreserved, undesignated fund balance of \$419,350 shows an increase (of approximately \$459,709) from the prior year amount. The Detention Center portion of the unreserved, undesignated fund balance of \$2,327,150 shows an increase (of approximately \$254,822) from the prior year amount.

General Fund and Major Fund Budgetary Highlights

Differences between revenues of the original budget and the final budget for the General Fund were due primarily to a decrease in ad valorem taxes, federal grants, state revenue sharing, state supplemental pay, other state grants, commissions on licenses and taxes, civil and criminal fees and court attendance and increases in feeding and keeping prisoners, other revenue, proceeds from insurance and operating transfers in. Budgeted expenditures increased for operating services, materials and supplies and, travel and other charges and a decrease in personal services and benefits.

In the Detention Center, the original budgeted revenues differed from the final budgeted revenues due to a decrease in revenues for feeding and keeping of prisoners and an increase in use of money and property. Anticipated expenditures differed due to an increase in operating services, materials and supplies, and capital outlay and decreases in personal services and benefits and travel and other charges.

Capital Asset and Debt Administration

Capital assets. The Claiborne Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2021, amounts to \$2,936,147 (net of accumulated depreciation). This investment includes land, buildings, furniture, and equipment. The increase in capital assets for the year was \$36,189. There were decreases of \$191,295 for the year.

Long-term debt. At the end of the fiscal year, Claiborne Parish Sheriff had total debt outstanding of \$11,605,611. Of this amount there were revenue bonds of \$1,622,001. Also, the Claiborne Parish Sheriff contributes to a single-employer defined benefit healthcare plan (“the Retiree Health Plan”). The plan provides lifetime healthcare insurance for eligible retirees through the sheriff’s group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at June 30, 2021 is \$7,730,207. The liability associated with the Net Pension Obligation is \$2,253,403 at June 30, 2021. During the current year \$287,000 was paid on the revenue bonds in accordance with the debt agreements.

Requests for Information

This financial report is designed to provide a general overview of the Claiborne Parish Sheriff’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Claiborne Parish Sheriff, 613 East Main Street, Homer LA 71040.

October 15, 2021

BASIC FINANCIAL STATEMENTS

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

STATEMENT OF NET POSITION
June 30, 2021

ASSETS	
Cash and cash equivalents	\$2,673,912
Receivables	526,580
Due from other funds	2,957
Capital assets (net of accumulated depreciation)	<u>2,936,147</u>
TOTAL ASSETS	<u>6,139,596</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension and OPEB related	<u>3,838,935</u>
LIABILITIES	
Accounts payable	\$160,438
Payroll deductions payable	51,967
Salaries payable	110,602
Net OPEB obligation	7,730,207
Net pension liability	2,253,403
Long-term liabilities:	
Due within one year	299,000
Due in more than one year	<u>1,323,001</u>
TOTAL LIABILITIES	<u>11,928,618</u>
DEFERRED INFLOWS OR RESOURCES	
Pension related	633,543
NET POSITION	
Invested in capital assets, net of related debt	1,314,146
Unrestricted	<u>(3,897,776)</u>
TOTAL NET POSITION	<u><u>(\$2,583,630)</u></u>

See independent auditor's report and the related notes to the financial statements.

Statement B

CLAIBORNE PARISH SHERIFF

Homer, Louisiana

STATEMENT OF ACTIVITIES

June 30, 2021

Public Safety:	
Personal services	\$4,385,027
Operating services	1,329,407
Materials and supplies	1,321,467
Travel	28,875
Debt service	32,503
Depreciation expense	294,635
Total Program Expenses	<u>7,391,914</u>
Program revenues:	
Charges for services:	
Civil and criminal fees	252,859
Commissions on licenses and taxes	40,967
Court attendance	5,206
Feeding and keeping prisoners	3,908,819
Other	1,980
Total program revenues	<u>4,209,831</u>
Net Program Expenses	<u>(3,182,083)</u>
General revenues:	
Taxes - Ad valorem	1,455,653
Grants and contributions not restricted to specific programs:	
Federal sources	9,919
State sources	191,284
Local sources	117,366
Use of money and property	1,363,706
Miscellaneous	156,670
Special items -	
Proceeds from disposal of assets	16,500
Total General revenues	<u>3,311,098</u>
Change in Net Position	129,015
NET POSITION	
Beginning of year	<u>(2,712,645)</u>
End of year	<u>(\$2,583,630)</u>

See independent auditor's report and the related notes to the financial statements.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2021

MAJOR FUNDS.....		NON MAJOR FUND	TOTAL
	GENERAL FUND	DETENTION CENTER	DEBT SERVICE	
ASSETS				
Cash and cash equivalents	\$468,673	\$2,071,297	\$133,942	\$2,673,912
Receivables	45,260	481,320		526,580
Due from other funds	2,957			2,957
TOTAL ASSETS	\$516,890	\$2,552,617	\$133,942	\$3,203,449
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$10,233	\$150,205		\$160,438
Payroll withholding payable	27,901	24,066		51,967
Salaries payable	59,406	51,196		110,602
Total Liabilities	97,540	225,467	NONE	323,007
Fund Balance:				
Restricted		2,327,150		2,327,150
Assigned			\$133,942	133,942
Unassigned	419,350			419,350
Total Fund Balance	419,350	2,327,150	133,942	2,880,442
TOTAL LIABILITIES AND FUND BALANCE	\$516,890	\$2,552,617	\$133,942	\$3,203,449

See independent auditor's report and the related notes to the financial statements.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position

For the Year Ended June 30, 2021

Total Fund Balances at June 30, 2021- Governmental Funds (Statement C)		<u>\$2,880,442</u>
Deferred outflows - pension and OPEB related		3,838,935
Cost of capital assets at June 30, 2021	\$7,567,009	
Less: Accumulated depreciation as of June 30, 2021	<u>(4,630,862)</u>	2,936,147
Long-term liabilities at June 30, 2021:		
Bonds payable	1,622,001	
Net pension liability	2,253,403	
Net OPEB obligation	<u>7,730,207</u>	<u>(11,605,611)</u>
Deferred inflows of resources - Pension related		(633,543)
Net Position at June 30, 2021 (Statement A)		<u><u>(\$2,583,630)</u></u>

See independent auditor's report and the related notes to the financial statements.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended June 30, 2021

MAJOR FUNDS.....		NON MAJOR FUND	TOTAL
	GENERAL FUND	DETENTION CENTER	DEBT SERVICE	
REVENUES				
Taxes - ad valorem	\$1,455,653			\$1,455,653
Intergovernmental revenues:				
Federal grants	9,919			9,919
State grants:				
State revenue sharing (net)	86,495			86,495
State supplemental pay	92,455	\$6,000		98,455
Other	6,334			6,334
Local	117,366			117,366
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	40,967			40,967
Civil and criminal fees	252,859			252,859
Court attendance	5,206			5,206
Feeding and keeping of prisoners	8,723	3,900,096		3,908,819
Other	1,980			1,980
Use of money and property	344	1,363,362		1,363,706
Other	4,153			4,153
Total revenues	<u>2,082,454</u>	<u>5,269,458</u>	NONE	<u>7,351,912</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and related benefits	1,973,990	1,648,657		3,622,647
Operating services	330,193	999,214		1,329,407
Materials and supplies	149,342	1,172,125		1,321,467
Travel and other charges	26,351	2,524		28,875
Capital outlay	22,430	13,759		36,189
Debt service			\$319,503	319,503
Total expenditures	<u>2,502,306</u>	<u>3,836,279</u>	319,503	<u>6,658,088</u>

(Continued)

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance

MAJOR FUNDS.....			
	GENERAL FUND	DETENTION CENTER	DEBT SERVICE	TOTAL
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(\$419,852)	\$1,433,179	(\$319,503)	\$693,824
OTHER FINANCING SOURCES (Use):				
Proceeds from Insurance	6,897			6,897
Proceeds from disposal of assets	16,500			16,500
Transfers in	856,164		322,193	1,178,357
Transfers out		(1,178,357)		(1,178,357)
Total Other Financing Sources (use)	879,561	(1,178,357)	322,193	23,397
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	459,709	254,822	2,690	717,221
FUND BALANCE AT BEGINNING OF YEAR	(40,359)	2,072,328	131,252	2,163,221
FUND BALANCE (Deficit) AT THE END OF YEAR	<u>\$419,350</u>	<u>\$2,327,150</u>	<u>\$133,942</u>	<u>\$2,880,442</u>

(Concluded)

See independent auditor's report and the related notes to the financial statements.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2021

Total net change in fund balances - governmental funds (Statement D)	\$717,221
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the period.	(258,446)
Repayment of short term debt is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statement of Net Position.	
Repayment of long term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	287,000
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	(628,567)
Non-employer contributions to cost-sharing pension plan	145,620
Pension expense	<u>(133,813)</u>
Change in Net Position of governmental activities (Statement B)	<u><u>\$129,015</u></u>

See independent auditor's report and the related notes to the financial statements.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Statement of Fiduciary Net Position

June 30, 2021

	<u>CRIMINAL FUND</u>	<u>CIVIL FUND</u>	<u>INMATE FUNDS</u>	<u>TOTAL</u>
ASSETS				
Cash and cash equivalents	<u>\$40,829</u>	<u>\$23,514</u>	<u>\$311,729</u>	<u>\$376,072</u>
LIABILITIES				
Unsettled deposits due to:				
Other funds	\$1,556	\$1,401		\$2,957
Others	<u>39,273</u>	<u>22,113</u>	<u>\$311,729</u>	<u>373,115</u>
Total Liabilities	<u>\$40,829</u>	<u>\$23,514</u>	<u>\$311,729</u>	<u>\$376,072</u>

See independent auditor's report and the related notes to the financial statements.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

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

	TAX COLLECTOR FUND	CRIMINAL FUND	CIVIL FUND	INMATE FUND	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	NONE	\$84,023	\$16,931	\$77,811	\$178,765
ADDITIONS					
Deposits - sheriff's sales, etc.			11,719		11,719
Fines, forfeitures, bonds, etc.		585,085			585,085
Ad valorem taxes	\$10,605,123				10,605,123
State Revenue Sharing	311,607				311,607
Parish licenses	94,934				94,934
Interest on:					
NOW accounts	521				521
Delinquent taxes	22,574				22,574
Garnishments			88,375		88,375
Tax notices, etc.	30,164				30,164
Inmate deposits				1,264,961	1,264,961
Other deposits	13,287		28,686		41,973
Total additions	11,078,210	585,085	128,780	1,264,961	13,057,036
Total	11,078,210	669,108	145,711	1,342,772	13,235,801
REDUCTIONS					
Deposits settled to:					
Claiborne Parish:					
Sheriff's General Fund	1,585,449	155,553	32,780		1,773,782
Assessor	590,676				590,676
Clerk of Court	2,310	42,106	6,879		51,295
Police jury	2,850,389	7,505			2,857,894
School board	4,243,779				4,243,779
District attorney		60,438			60,438
Fire Districts	1,112,403				1,112,403
Recreation District	199,209				199,209
Municipalities	139,802				139,802
Indigent Defender Board		75,324			75,324
Louisiana Supreme Court		5,254			5,254
Judicial Expense fund		22,503			22,503
Salary-judges secretary		53,002			53,002

(Continued)

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Statement of Changes in Fiduciary
Net Position

	TAX COLLECTOR FUND	CRIMINAL FUND	CIVIL FUND	INMATE FUND	TOTAL
REDUCTIONS (CONTD.)					
Deposits settled to (contd.):					
North Louisiana Crime Lab		\$55,326			\$55,326
Commission on Law Enforcement		6,228			6,228
LA Tax Commission	\$17,726				17,726
Department of Public Safety		950			950
Louisiana Forestry Commission	26,525				26,525
LA Rehab. Services THSCITF		6,565			6,565
Juvenile Maint. Fund		14,850			14,850
Second Judicial Criminal Court		74,595			74,595
Pension funds	297,866				297,866
Refunds	1,734	48,600			50,334
Litigants			\$77,814		77,814
Other settlements	10,342	1,036	6,125	\$1,031,043	1,048,546
Total reductions	<u>11,078,210</u>	<u>629,835</u>	<u>123,598</u>	<u>1,031,043</u>	<u>12,862,686</u>
UNSETTLED DEPOSITS					
AT END OF YEAR					
	<u>NONE</u>	<u>\$39,273</u>	<u>\$22,113</u>	<u>\$311,729</u>	<u>\$373,115</u>

See independent auditor's report and the related notes to the financial statements.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

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

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

The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management 's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Claiborne Parish Police Jury is the financial reporting entity for Claiborne Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the building in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies of the sheriff's office, the sheriff was determined to be a component unit of the Claiborne Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Claiborne Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The sheriff's basic financial statements include both government-wide (reporting the sheriff as a whole) and fund financial statements (reporting the sheriff's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the sheriff are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position at the fund financial statement level.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net Position is reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities 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 and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

Allocation of Indirect Expenses - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services

to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

Governmental Fund Types

Major Funds - General Fund and Detention Center Operating Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund. The Detention Center Operating Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the detention center and is used to account for the operations of the detention center.

Non Major Fund - The Special Revenue Funds are used to account for the proceeds of specific revenue sources such as grants and state and parish funds for maintaining state and parish prisoners. Those revenues are restricted to expenditures for specified purposes.

Fiduciary Fund Type - Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the accrual basis of accounting.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

Both governmental and fiduciary type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

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

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the sheriff.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

Based on the above criteria, intergovernmental revenue and fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2021, the sheriff has cash and equivalents (book balances) totaling \$3,049,984 as follows:

Demand deposits	\$3,049,484
Petty cash	<u>500</u>
Total	<u>\$3,049,984</u>

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Sheriff's name. The Sheriff does not have a policy concerning custodial risk.

Cash and cash equivalents (bank balances) at June 30, 2021, are secured as follows:

Bank balances	<u>\$3,266,204</u>
Federal deposit insurance	\$250,043
Pledged securities (uncollateralized)	<u>3,442,469</u>
Total	<u>\$3,692,512</u>

F. 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 fair market value at the date of donation. The sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, 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>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

G. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2021.

H. VACATION AND SICK LEAVE

Employees earn 1 week (7 calendar days) of vacation leave after one year of employment and 2 weeks (14 calendar days) of vacation leave after 2 years of employment. After the employee's fifth year of employment, an employee shall be entitled to 3 weeks (21 calendar days), and after ten years of employment, and employee is entitled to a 4 week (28 calendar days) of vacation leave. Vacation leave does not accumulate. Employees earn 10 days of sick leave each year. Sick leave not used at the end of the year cannot be carried over to the next year. Sick leave does not accumulate. There are no accumulated and vested vacation and sick leave benefits at June 30, 2021, which require accrual or disclosure to conform with generally accepted accounting principles.

I. PENSION PLANS

The Claiborne Parish Sheriff's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 5. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

J. EQUITY CLASSIFICATIONS

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

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

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

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

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

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

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

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

The General Fund has an unassigned fund balance of \$419,350. If applicable, the Sheriff would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds. The Sheriff considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

K. INTERFUND TRANSACTIONS

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

L. ELIMINATION AND RECLASSIFICATIONS

In the process of aggregating data for the Statement of Net Position and the Statement of Activities some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

M. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisitions of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

N. ESTIMATES

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

O. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. LEVIED TAXES

The Sheriff levied the following millage for ad valorem taxes for 2020:

Constitutional	4.90	indefinite
Law Enforcement Sheriff	<u>6.60</u>	expires 2030
Total	11.50	

The taxes are normally collected in December of the current year and January and February of the ensuing year. Property taxes are recorded as receivables and revenues in the year assessed. The property tax calendar is as follows:

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

Assessment date	January 1
Levy date	June 30
Tax bills mailed	October 27
Total taxes due	December 31
Penalties & interest added	January 1 of ensuing year
Tax Sale	May 12 of ensuing year

The assessed value was \$145,279,508 in 2020. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property tax. In 2020, this homestead exemption was \$19,623,068 of the total assessed value. The following are the principal taxpayers for the parish:

	2020 Assessed Valuation	% of Total Assessed Valuation
Gulf Crossing Pipeline Company	\$11,158,940	7.68 %
Texas Gas Transmission Company	4,616,080	3.18 %
Midcontinent Express Pipeline Company	4,549,462	3.13 %
Claiborne Electric Co-op	4,351,950	3.00 %
Mid-Valley Pipeline Company	3,533,490	2.43 %
Total	<u>\$28,211,942</u>	<u>19.42 %</u>

3. RECEIVABLES

The receivables of \$526,580 at June 30, 2021, are as follows:

<u>Class of receivables:</u>	<u>General Fund</u>	<u>Detention Center</u>	<u>Total</u>
Intergovernmental revenues -			
Federal grants	\$4,996		\$4,996
State grants	17,615		\$17,615
Fees, charges, and commissions for services:			
Feeding and keeping prisoners		\$346,578	346,578
Other commissions	20,526	134,719	155,245
Miscellaneous	2,123	23	2,146
Total	<u>\$45,260</u>	<u>\$481,320</u>	<u>\$526,580</u>

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

4. ON-BEHALF PAYMENTS

Certain employees of the Claiborne Parish Sheriff and Claiborne Parish Detention Center receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund (\$92,455) and the Detention Center Operating Fund (\$6,000). Revenues and expenditures under this arrangement totaled \$96,455.

5. CHANGES IN CAPITAL ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 2021, follows:

	Beginning Balance	Additions	Deletions	Ending Balance
General Fund - vehicles and equipment	\$1,454,383	\$36,189	(\$191,295)	\$1,299,277
Detention Center:				
Land and improvements	385,940			385,940
Buildings	5,442,912			5,442,912
Furniture and equipment	436,340			436,340
Vehicles	2,540			2,540
Sub-total Detention Center	<u>6,267,732</u>	<u>NONE</u>	<u>NONE</u>	<u>6,267,732</u>
Total assets	<u>7,722,115</u>	<u>36,189</u>	<u>(191,295)</u>	<u>7,567,009</u>
Less accumulated depreciation	<u>4,527,522</u>	<u>294,635</u>	<u>(191,295)</u>	<u>4,630,862</u>
Net capital assets	<u>\$3,194,593</u>	<u>(\$258,446)</u>	<u>NONE</u>	<u>\$2,936,147</u>

Depreciation expense of \$294,635 was charged to the public safety function.

6. NOTE DISCLOSURES AND REQUIRED SUPPLEMENTARY INFORMATION FOR A COST-SHARING EMPLOYER

The Sheriff contributes to the Sheriffs' Pension and Relief Fund (Fund) which is a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of the sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office. Membership in the Fund is required for all eligible sheriffs and deputies. The Fund issues an annual publicly available financial report that includes financial statements and required supplementary information for the Fund, which can be obtained at www.lla.state.la.gov.

Summary of Significant Accounting Policies.

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

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

Plan Fiduciary Net Position.

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

Pension Amount Netting.

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

Plan Description.

The Fund was established for the purpose of providing retirement benefits for employees of sheriffs' offices throughout the State of Louisiana, employees of 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.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

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

Plan Benefits

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 3.33 percent of their final-average compensation multiplied by his years of creditable service, not to exceed 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 a member whose first employment making him 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 3.33 percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.

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

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

For a member whose first employment making him eligible for membership in the system began on or after July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

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 members' 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 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 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.

Back Deferred Retirement Option Plan (Back-DROP)

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those

CLAIBORNE PARISH SHERIFF

Homer, Louisiana

Notes to the Financial Statements (Continued)

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.

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

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 contribution revenue for the year ended June 30, 2020 was \$145,620.

The Sheriff's contractually required composite contribution rate for the year ended June 30, 2020 was 12.25% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. The Claiborne Parish Sheriff's contributions to the Fund for the years ended June 30, 2021 and 2020 were \$295,186 and \$294,466, respectively, equal to the required contributions for each year.

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

For the years ending June 30, 2021 and 2020, the Sheriff reported a liability of \$2,253,403 and \$1,817,028, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and 2019, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriffs' proportion of the net pension liability was based on a projection of the Sheriffs' long-term share of contributions to the pension plan relative to the projected contributions of all participating sheriffs', actuarially determined. At June 30, 2020, the Sheriffs' proportion was .3256 percent, which was a decrease of .0586 from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Sheriff recognized pension expense of \$551,717. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience		\$263,377
Changes in assumptions	\$553,865	
Net difference between projected and actual earnings on pension plan	542,155	
Changes in employer's proportion of beginning NPL		368,841
Differences between employer and proportionate share of contributions	153	1,326
Sheriff contributions subsequent to the measurement date	295,186	
Total	\$1,391,359	\$633,544

\$295,186 reported as deferred outflows of resources related to pensions resulting from the Claiborne Parish Sheriffs' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2021	\$22,330
2022	138,843
2023	170,198
2024	141,898
2025	(10,640)
Total	\$462,629

Actuarial assumptions. The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2020
Actuarial cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	7.00%, net of investment expense
Discount Rate	7.00%
Projected salary increases	5.0% (2.50% inflation, 2.50% merit)

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

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 active members, each with full generational projection using the appropriate MP2019 scale.</p>
Expected remaining service lives	2020 - 6 years, 2019 - 6 years, 2018 - 6 years, 2017 - 7 years, 2016 - 7 years, 2015 - 6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

The discounted 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.

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

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

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.

Asset Class	Expected Rate of Return		
	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			2.4
Expected Arithmetic Nominal Return			7.9%

Sensitivity of the Sheriffs' proportionate share of the net pension liability to changes in the discount rate. The following presents the net pension liability of the participating employers calculated using the discount rate of 7.00%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Sheriffs' proportionate share of the net pension liability	\$4,092,952	\$2,253,403	\$719,300

7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description. The Claiborne Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Claiborne 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 and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree and 50% for the surviving spouse. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; or, age 55 and 15 years of service. Hired after January 1st, 2012, age 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

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

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

Inactive employees or beneficiaries currently receiving benefit payments	24
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>63</u>
Total employees	<u><u>87</u></u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$7,730,207 was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

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

Inflation	2.0%
Salary increases	3.0%, including inflation
Prior discount rate	2.21% annually
Discount rate	2.16% annually
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 on the applicable measurement period.

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

Changes in the Total OPEB Liability

Balance at June 30, 2020	\$6,705,122
Changes for the year:	
Service cost	51,636
Interest	148,754
Differences between expected and actual	895,809

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

Changes of assumptions	\$56,916
Benefit payments and net transfers	<u>(128,030)</u>
Net Changes	<u>1,025,085</u>
Balance at June 30, 2021	<u><u>\$7,730,207</u></u>

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

	1.0% Decrease (1.16%)	Current Discount Rate (2.16%)	1.0% Increase (3.16%)
<u>Total OPEB liability</u>	<u>\$9,207,142</u>	<u>\$7,730,207</u>	<u>\$6,571,143</u>

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

	1.0% Decrease (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
<u>Total OPEB liability</u>	<u>\$6,692,815</u>	<u>\$7,730,207</u>	<u>\$9,019,047</u>

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 \$756,597. 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 expenditures	\$1,294,265	NONE
	1,153,311	NONE
	<u>\$2,447,576</u>	<u>NONE</u>

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

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

Year ended June 30:	
2022	\$556,207
2023	556,207
2024	556,207
2025	556,207
2026	15,603
Thereafter	\$207,145

8. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 2021, are as follows:

	<u>Due To</u>	<u>Due From</u>
General Fund		\$2,957
Agency Funds:		
Criminal Fund	\$1,556	
Civil Fund	1,401	
Total	<u>\$2,957</u>	<u>\$2,957</u>

9. INTERFUND TRANSACTIONS (FFS LEVEL ONLY)

Transfers In/Out

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund		
Detention Center Operating	\$856,164	
Debt Service Fund		
Detention Center Operating	322,193	
Detention Center Operating		
General Fund		\$856,164
Debt Service Fund		322,193
Total	<u>\$1,178,357</u>	<u>\$1,178,357</u>

Transfers were made from the Detention Center Operating Fund to the General Fund and the Debt Service Fund for expenses associated with general operations and debt service payments in the Debt Service Fund.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

10. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

On August 2, 2016, the sheriff issued \$2,950,000 in revenue refunding bonds with an interest rate ranging from 1.2 percent to 2.1 percent to retire \$1,622,327 of outstanding 2013 series bonds with a 3.00 percent interest rate. The 2016 series bonds were used to refund the 2009 series bond used for acquisition and construction of a detention center. The net proceeds were \$3,018,820 (after issuance costs of \$68,820). Principal is due in annual installments ranging from \$195,000 to \$301,000 and LPFA bond payments with annual installments of \$50,000 through March 1, 2026. Debt retirement payments are to be made from Detention Center Revenue Fund.

The following is a summary of long-term obligation transactions (revenue refunding bonds) for the year ended June 30, 2021:

Balance at July 1, 2020	\$1,909,001
Additions	NONE
Retirements	<u>(287,000)</u>
Balance at June 30, 2021	<u>\$1,622,001</u>

The annual requirements to amortize all general obligation bonds outstanding at June 30, 2021 are as follows:

Year	Principal	Interest	Principal	Interest	Total
2022	\$249,000	\$26,198	\$50,000	\$2,375	\$327,573
2023	261,000	21,965	50,000	1,950	334,915
2024	274,000	17,267	50,000	1,500	342,767
2025	287,000	12,061	50,000	1,025	350,086
2026	301,001	6,321	50,000	525	357,847
Total	<u>\$1,372,001</u>	<u>\$83,812</u>	<u>\$250,000</u>	<u>\$7,375</u>	<u>\$1,713,188</u>

Refunding bonds totaling \$1,622,001 at June 30, 2021, are secured by revenues derived from a cooperative endeavor agreement with the Louisiana Department of Public Safety and Corrections and the sheriff's office for the housing of state inmates. The agreement provides that the Department of Public Safety and Corrections will provide and maintain an inmate population of not less than forty percent (40%) of the 400 bed detention facility.

11. TAX COLLECTOR ENDING CASH BALANCE

At June 30, 2021, the tax collector has cash and equivalents (book balances) totaling \$0.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

12. AD VALOREM TAXES COLLECTED

The tax collector has collected and disbursed the following taxes for the year ended June 30, 2021, by taxing body as follows:

Louisiana Forestry Service	\$26,477
Louisiana Tax Commission	17,642
Claiborne Parish Assessor	564,897
Claiborne Parish Police Jury	2,659,693
Claiborne Parish School Board	4,122,465
Claiborne Parish Sheriff	1,448,297
Evergreen Fire District	3,241
Haynesville Fire District #3	191,363
Homer Fire District #4	305,899
South Claiborne Fire District #5	186,029
Fire District #6	421,178
Recreation District	198,136
Village of Athens	11,519
Town of Junction City	2,305
Town of Homer	124,616
	<hr/>
Total	<u>\$10,283,757</u>

13. TAX UNCOLLECTED AND UNSETTLED

The tax collector has not collected and disbursed the following taxes for the year ended June 30, 2021, by taxing body as follows:

Claiborne Parish Assessor	\$6
Claiborne Parish Police Jury	26
Claiborne Parish School Board	49
Claiborne Parish Sheriff	14
Homer Fire District #4	5
Claiborne Fire District #5	5
Recreation District	1
	<hr/>
Total	<u>\$106</u>

The majority of uncollected taxes were an oil company that has filed bankruptcy. The sheriff is still attempting to collect these taxes.

14. OCCUPATIONAL LICENSES COLLECTED

At June 30, 2021, the tax collector has collected and disbursed the following:

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

	<u>Total Collections</u>	<u>Collection Cost</u>	<u>Final Distribution</u>
Claiborne Parish Police Jury	<u>\$80,694</u>	<u>\$14,240</u>	<u>\$94,934</u>

15. LITIGATION AND CLAIMS

At June 30, 2021, the Claiborne Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

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

The Claiborne Parish Sheriff's office is located in the building owned by the police jury. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Claiborne Parish Police Jury.

17. SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 15, 2021, which is the date the financial statements were available to be issued, and it has been determined that one significant event requires disclosure. The COVID-19 outbreak in the United States and Louisiana has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on the Claiborne Parish Sheriff and the duration cannot be estimated at this time.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes - Ad valorem	\$1,500,000	\$1,455,650	\$1,455,653	\$3
Intergovernmental revenues:				
Federal grants - federal revenue	63,000	47,754	9,919	(37,835)
State grants:				
State revenue sharing (net)	88,000	86,495	86,495	
State supplemental pay	108,000	89,840	92,455	2,615
Other state grants	20,500	6,323	6,334	11
Local	85,000	85,000	117,366	32,366
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	45,000	38,340	40,967	2,627
Civil and criminal fees	317,500	245,942	252,859	6,917
Court attendance	5,000	5,375	5,206	(169)
Feeding and keeping of prisoners	7,000	8,500	8,723	223
Other	2,500	2,000	1,980	(20)
Use of money and property	600	400	344	(56)
Other revenue	20,000	28,111	4,153	(23,958)
Total revenues	<u>2,262,100</u>	<u>2,099,730</u>	<u>2,082,454</u>	<u>(17,276)</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	2,217,000	1,956,780	1,973,990	(17,210)
Operating services	255,000	355,865	330,193	25,672
Materials and supplies	50,250	150,964	149,342	1,622
Travel and other charges	22,139	26,371	26,351	20
Capital outlay			22,430	(22,430)
Total expenditures	<u>2,544,389</u>	<u>2,489,980</u>	<u>2,502,306</u>	<u>(12,326)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(282,289)</u>	<u>(390,250)</u>	<u>(419,852)</u>	<u>(29,602)</u>
OTHER FINANCING SOURCES				
Proceeds from insurance		6,897	6,897	
Proceeds from disposal of assets			16,500	16,500
Operating transfers in	400,000	856,164	856,164	
Total financing sources	<u>400,000</u>	<u>863,061</u>	<u>879,561</u>	<u>16,500</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	117,711	472,811	459,709	(13,102)
FUND BALANCES AT BEGINNING OF YEAR	<u>1,565</u>	<u>1,565</u>	<u>(40,359)</u>	<u>(41,924)</u>
FUND BALANCES (Deficit) AT END OF YEAR	<u>\$119,276</u>	<u>\$474,376</u>	<u>\$419,350</u>	<u>(\$55,026)</u>

See independent auditor's report and the related notes to the financial statements.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

BUDGETARY COMPARISON SCHEDULE
DETENTION CENTER
For the Year Ended June 30, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
State grants - state supplemental pay	\$6,000	\$6,000	\$6,000	
Fees, charges, and commissions for services:				
Feeding and keeping of prisoners	5,375,000	3,874,000	3,900,096	\$26,096
Use of money and property - interest	1,058,850	1,313,709	1,363,362	49,653
Total revenues	<u>6,439,850</u>	<u>5,193,709</u>	<u>5,269,458</u>	<u>75,749</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	1,923,100	1,637,549	1,648,657	(11,108)
Operating services	1,004,930	1,615,557	999,214	616,343
Materials and supplies	1,054,000	1,418,981	1,172,125	246,856
Travel and other charges	5,500	2,525	2,524	1
Capital outlay		7,088	13,759	(6,671)
Total expenditures	<u>3,987,530</u>	<u>4,681,700</u>	<u>3,836,279</u>	<u>845,421</u>
EXCESS OF REVENUES OVER EXPENDITURES	2,452,320	512,009	1,433,179	(769,672)
OTHER FINANCING USE				
Transfer out	(322,193)	(322,193)	(1,178,357)	(856,164)
Total financing use	<u>(322,193)</u>	<u>(322,193)</u>	<u>(1,178,357)</u>	<u>(856,164)</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USE	2,130,127	189,816	254,822	65,006
FUND BALANCES AT BEGINNING OF YEAR	<u>2,171,229</u>	<u>2,072,328</u>	<u>2,072,328</u>	
FUND BALANCES AT END OF YEAR	<u>\$4,301,356</u>	<u>\$2,262,144</u>	<u>\$2,327,150</u>	<u>\$65,006</u>

See independent auditor's report and the related notes to the financial statements.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

NOTES TO BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2021

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Claiborne Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

Claiborne Parish Sheriff
 Schedule of Changes in Net OPEB Liability and Related Ratios
 FYE June 30, 2021

Total OPEB Liability	<u>2018</u>	<u>2019</u>	<u>2021</u>	<u>2021</u>
Service cost	\$37,066	\$38,894	\$44,949	\$51,636
Interest	142,505	145,107	159,061	148,754
Changes of benefits terms	NONE	NONE	NONE	NONE
Differences between expected and actual experience	13,765	318,636	438,685	895,809
Changes of assumptions	NONE	NONE	1,661,667	56,916
Benefit payments	<u>(101,397)</u>	<u>(106,975)</u>	<u>(121,355)</u>	<u>(128,030)</u>
Net change in total OPEB liability	91,939	395,662	2,183,007	1,025,085
Total OPEB liability - beginning	<u>4,034,514</u>	<u>4,126,453</u>	<u>4,522,115</u>	<u>6,705,122</u>
Total OPEB liability - ending	<u><u>\$4,126,453</u></u>	<u><u>\$4,522,115</u></u>	<u><u>\$6,705,122</u></u>	<u><u>\$7,730,207</u></u>
Covered employee payroll	\$2,904,534	\$2,683,883	\$2,042,054	\$2,103,316
Net OPEB liability as a percentage of covered-employee payroll	142.07%	165.07%	328.35%	367.52%
Notes to Schedule				
<i>Benefit Changes</i>	None	None	None	None
<i>Changes in Assumptions</i>				
<i>Discount Rate</i>	3.50%	3.50%	2.21%	2.16%
<i>Mortality</i>	RP-2000	RP-2000	RP-2014	RP-2014
<i>Trend</i>	5.50%	5.50%	variable	variable

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

See independent auditor's report and the related notes to the financial statements.

Claiborne Parish Sheriff
Schedule of Employer's Share of Net Pension Liability
June 30, 2021

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee 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
June 30, 2014	0.489752%	\$1,939,420	\$3,030,116	64.00%	87.34%
June 30, 2015	0.464097%	\$2,068,720	\$3,019,643	68.51%	86.61%
June 30, 2016	0.449629%	\$2,853,748	\$3,070,743	92.93%	82.09%
June 30, 2017	0.417480%	\$1,807,803	\$2,892,440	62.50%	88.49%
June 30, 2018	0.405539%	\$1,555,100	\$2,789,263	55.75%	90.41%
June 30, 2019	0.384131%	\$1,817,028	\$2,403,805	75.59%	88.91%
June 30, 2020	0.325582%	\$2,253,403	\$2,409,682	93.51%	84.73%

* Amounts presented were determine as of the measurement date (previous fiscal year end).

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

See independent auditor's report and the related notes to the financial statements.

Claiborne Parish Sheriff
Schedule of Employer Contributions
June 30, 2021

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2014	\$420,883	\$420,883	\$0	\$3,030,116	13.89%
June 30, 2015	\$430,299	\$430,299	\$0	\$3,019,643	14.25%
June 30, 2016	\$422,227	\$422,227	\$0	\$3,070,743	13.75%
June 30, 2017	\$383,248	\$383,248	\$0	\$2,892,440	13.25%
June 30, 2018	\$355,631	\$355,631	\$0	\$2,789,263	12.75%
June 30, 2019	\$328,833	\$328,833	\$0	\$2,684,349	12.25%
June 30, 2020	\$294,466	\$294,466	\$0	\$2,409,682	12.25%

* Amounts presented were determined as of the end of the fiscal year.

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

See independent auditor's report and the related notes to the financial statements.

STATE OF LOUISIANA

PARISH OF CLAIBORNE

**AFFIDAVIT
SAMUEL DOWIES, SHERIFF OF CLAIBORNE PARISH**

BEFORE ME, the undersigned authority, personally came and appeared, SAMUEL DOWIES, SHERIFF OF CLAIBORNE PARISH, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$0, 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 the 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.


SAMUEL DOWIES, SHERIFF
SHERIFF & EX-OFFICIO TAX COLLECTOR

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


MELANIE PERRY, NOTARY PUBLIC #135872
CLAIBORNE PARISH, LOUISIANA

OTHER SUPPLEMENTARY INFORMATION

PART III

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
GENERAL FUND
For the Year Ended June 30, 2021

CASH BASIS PRESENTATION	First Six Month Period Ended <u>12/30/2020</u>	Second Six Month Period Ended <u>6/30/2021</u>
Receipts From:		
Individuals - Asset Forfeiture/Sale	\$9,976	\$7,930
Claiborne Parish Police Jury - Court Costs/Fees	<u>3,774</u>	<u>1,602</u>
Subtotal Receipts	<u>\$13,750</u>	<u>\$9,532</u>
Total: Ending Balance of Amounts collected but not Received	<u>NONE</u>	<u>NONE</u>

See independent auditor's report.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
FIDUCIARY FUNDS
For the Year Ended June 30, 2021

CASH BASIS PRESENTATION	First Six Month Period Ended 12/30/2020	Second Six Month Period Ended 6/30/2021
Beginning Balance of Amounts Collected	\$103,967	\$59,794
Add: Collections		
Civil Fees	49,523	38,952
Bond Fees	15,700	26,843
Asset Forfeiture/Sale	15,079	10,703
Criminal Court Costs/Fees	180,061	189,764
Criminal Fines - Other	85,085	83,782
Service/Collection Fees	7,315	7,366
Interest Earnings on Collected Balances	54	46
Other	2,750	7,427
Subtotal Collections	355,567	364,883
Less: Disbursements To Governments & Nonprofits		
Second Judicial Expense Fund - Criminal Court Costs/Fees	7,490	7,400
Second Judicial Expense Fund - Bond Fees	2,613	5,001
Second Judicial Expense Fund - Secretary - Criminal Fines-Other	30,261	22,740
Second Judicial District Criminal Court - Criminal Fines-Other	34,041	40,554
Indigent Defender Board - Bond Fees	2,963	5,457
Indigent Defender Board - Criminal Court Costs/Fees	33,605	33,300
La Commission on Law Enforcement - Criminal Court Costs/Fees	2,382	2,345
LA Commission on Law Enforcement - Drug Abuse & Treatment - Criminal Court Costs/Fees	500	1,000
LA State Treasurer, Help Wildlife - Criminal Court Costs/Fees	155	40
LA Supreme Court Judicial Administrator - Criminal Court Costs/Fees	403	390
LA Supreme Court CMIS - Criminal Court Costs/Fees	2,241	2,220
LA State Police - Alcohol Analysis - Criminal Court Costs/Fees	725	225
LDHH Traumatic Head/Spinal Cord Injury Trust - Criminal Court Costs/Fees	3,350	3,215
Claiborne Parish Clerk of Court - Bond Fees	350	456
Claiborne Parish Clerk of Court - Criminal Court Costs/Fees	20,725	20,575
Claiborne Parish Police Jury - Juvenile Maintenance - Criminal Court Costs/Fees	7,450	7,400
Claiborne Parish Police Jury - Witness Fees - Criminal Court Costs/Fees	3,771	3,734
North Louisiana Crime Lab - Bond Fees	350	456
North Louisiana Crime Lab - Criminal Court Costs/Fees	27,030	27,490
Second Judicial District Attorney - Bond Fees	3,838	6,597
Second Judicial District Attorney - Criminal Fines - Other	10,210	10,054
Second Judicial District Attorney - Criminal Court Costs/Fees	14,940	14,800
Town of Haynesville - Criminal Fines - Other	362	380

Claiborne Parish Sheriff
Justice System Funding Schedule -
Collecting/Disbursing
FYE June 30, 2021

Schedule 7

CASH BASIS PRESENTATION	First Six Month Period Ended 12/30/2020	Second Six Month Period Ended 6/30/2021
Town of Haynesville - Criminal Court Costs/Fees	\$50	\$50
Claiborne Parish Clerk of Court - Asset Forfeiture/Sale	3,897	2,982
East Baton Rouge Parish Sheriff - Service/Collection Fees	259	1,622
Louisiana Department of Justice - Civil Fees	3,910	496
Less: Amounts Retained by Collecting Agency		
Claiborne Parish Sheriff, Criminal Court Costs/Fees	55,245	65,580
Claiborne Parish Sheriff, Criminal Fines Other	10,210	10,054
Claiborne Parish Sheriff, Bond Fees	5,588	8,877
Claiborne Parish Sheriff, Bond Fees (percentage)		
Claiborne Parish Sheriff, Civil Fees	5,420	5,346
Claiborne Parish Sheriff, Asset Forfeiture/Sale (percentage)	2,990	1,633
Claiborne Parish Sheriff, Asset Forfeiture/Sale (fixed)	1,785	1,070
Claiborne Parish Sheriff, Service/Collection Fees	9,117	8,773
Claiborne Parish Sheriff, Other		50
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	99	405
Bond Fee Refunds	48,148	6,577
Restitution Payments to Individuals	39,914	30,143
Other Disbursements to Individuals	3,353	846
Payments to 3 rd Party Collection/Processing Agencies		
Subtotal Disbursements/Retainage	399,740	360,333
Total: Ending Balance of Amounts collected but not Disbursed/Retained	<u>\$59,794</u>	<u>\$64,344</u>

See independent auditor's report.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2021

SAMUEL DOWIES, SHERIFF

PURPOSE	AMOUNT
Salary	\$154,715
Expense Allowance	15,472
Benefits-insurance	13,862
Benefits-retirement	20,848
Benefits-other	26,604
Registration fees	100
Housing and lodging	2,204
Membership dues-Sheriffs Association	12,893

See independent auditor's report.

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART IV**

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent Auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**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***

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

I 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 and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, each major fund, the fiduciary funds, and the aggregate remaining fund information of the Claiborne Parish Sheriff, a component unit of the Claiborne Parish Police Jury, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Claiborne Parish Sheriff's basic financial statements, and have issued my report thereon dated October 15, 2021.

Internal Control Over Financial Reporting

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

A deficiency in internal control exist 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 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.

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

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2021

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Claiborne Parish Sheriff's financial statements are free from material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



West Monroe, Louisiana
October 15, 2021

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Schedule of Audit Results
For the Year Ended June 30, 2021

A. SUMMARY OF AUDIT RESULTS

1. The Auditor's report expresses an unmodified opinion on the basic financial statements of the Claiborne Parish Sheriff.
2. No material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

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

There were no audit findings reported in the audit for the year ended June 30, 2020.