



"NATIONALLY ACCREDITED"

LAFOURCHE PARISH SHERIFF
THIBODAUX, LOUISIANA

Annual Financial Report
Year Ended June 30, 2020

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LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Annual Financial Statements
As of and for the Year Ended June 30, 2020

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Independent Auditor's Report

Honorable Craig Webre
Lafourche Parish Sheriff
Thibodaux, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the remaining fund information of the Lafourche Parish Sheriff (Sheriff), as of and for the year ended June 30, 2020, 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

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the remaining fund information of the Lafourche Parish Sheriff's Office, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, changes in Total OPEB Liability and Related Ratios, Schedule of the Sheriff's Proportionate Share of the Net Pension Liability, and the Schedule of Lafourche Parish Sheriff's Pension Contributions on pages 45 through 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The accompanying information listed as "Other Information" (pages 50 through 59) in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

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



Thibodaux, Louisiana
February 12, 2021

Financial Statements

**Government-Wide
Financial Statements (GWFS)**

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Statement of Net Position
Governmental Activities
June 30, 2020

ASSETS

Cash and cash equivalents	\$ 6,237,519
Investments	4,508,451
Receivables	352,461
Due from other governments	8,453,685
Land	1,475,867
Capital assets, net	<u>54,042,148</u>
Total assets	<u><u>75,070,132</u></u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred amount on post-employment benefit plan	5,916,869
Deferred amount on pension	<u>8,408,492</u>
Total deferred outflows of resources	<u><u>14,325,361</u></u>
Total assets and deferred outflows of resources	<u><u><u>89,395,493</u></u></u>

LIABILITIES

Accounts payable & accrued expenses	1,785,731
Salaries and benefits payable	1,119,893
Due to taxing bodies and others	50,877
Accrued interest payable	238,123
Long-term liabilities:	
Due within one year	1,350,000
Due after one year	42,194,462
Postemployment benefit obligation payable	24,890,396
Net pension liability	<u>11,934,188</u>
Total liabilities	<u><u>83,563,671</u></u>

DEFERRED INFLOWS OF RESOURCES

Pension related	<u>2,870,746</u>
Total deferred inflows of resources	<u><u>2,870,746</u></u>

NET POSITION

Net Investment in capital assets	13,323,553
Restricted - debt service	2,763,926
Unrestricted (deficit)	<u>(13,126,403)</u>
Total net position	2,961,076
Total liabilities, deferred inflows of resources and net position	<u><u>\$ 89,395,493</u></u>

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

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Statement of Activities
For the Year Ended June 30, 2020

Activities	Expenses	Program Revenues		Net Expense and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Public safety	\$ 38,054,570	\$ 9,192,234	\$ 5,156,233	\$ (23,706,103)
Interest on short-term debt	12,430	-	-	(12,430)
Interest on long-term debt	1,348,511	-	-	(1,348,511)
Total	\$ 39,415,511	\$ 9,192,234	\$ 5,156,233	\$ (25,067,044)

General revenues:		
Property taxes		9,828,685
Sales and use taxes		12,019,499
State revenue sharing		187,434
Supplemental pay		1,404,365
Other intergovernmental		2,691,950
Nonemployee pension contributions		1,068,738
Interest earnings		71,621
Other income		389,832
Total general revenues		27,662,123
Change in net assets		2,595,079
Net position - beginning		365,997
Net position - ending		\$ 2,961,076

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

Fund Financial Statements (FFS)

Major Funds Descriptions

General Fund

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

Capital Projects Fund – Detention Center

To account for the planning, site acquisition, and construction of the Lafourche Parish Detention Center facility which is located on Tiger Drive in Thibodaux, Louisiana.

Special Revenue Fund

To account for the 0.02 cent sales tax revenue received for the construction and operation of the correctional complex.

Non-Major Funds Descriptions

Debt Service Fund

To account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs associated with the financing for the construction of the Detention Center facility and the renovation of the Law Enforcement building located on Lynn Avenue in Thibodaux, Louisiana.

Capital Projects Fund – Administrative Building

To account for capital improvements that include construction and acquisition of improvements to the buildings and grounds of the Law Enforcement building located Lynne Ave in Thibodaux, Louisiana.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Balance Sheet - Governmental Funds
June 30, 2020

	General Fund (Major)	Special Revenue Fund (Major)	Capital Projects Fund - Detention Center (Major)	Capital Projects Fund - Administration Building (Non-major)	Debt Service Fund (Non-Major)	Total
ASSETS						
Cash and cash equivalents	\$ 2,842,179	\$ -	\$ 3,384,747	\$ 5,122	\$ 5,471	\$ 6,237,519
Investments	63,667	4,444,785	-	-	-	4,508,451
Receivables	352,461	-	-	-	-	352,461
Due from other governments	7,897,906	555,779	-	-	-	8,453,685
TOTAL ASSETS	<u>11,156,213</u>	<u>5,000,564</u>	<u>3,384,747</u>	<u>5,122</u>	<u>5,471</u>	<u>19,552,117</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued expenses	1,317,314	-	468,418	-	-	1,785,731
Salaries and related expenses payable	1,119,893	-	-	-	-	1,119,893
Due to taxing bodies and others	50,451	-	100	326	-	50,877
Due to (from) other governmental funds	(100)	-	-	-	100	-
Total Liabilities	<u>2,487,558</u>	<u>-</u>	<u>468,518</u>	<u>326</u>	<u>100</u>	<u>2,956,501</u>
Equity and Other Credits:						
Fund balances:						
Restricted for Correctional Complex	-	2,610,895	-	-	-	2,610,895
Committed for Transitional Work Program	32,587	-	-	-	-	32,587
Committed for Capital Projects	-	-	2,916,229	4,796	-	2,921,025
Committed for SELA Crime Lab	28,797	-	-	-	-	28,797
Committed for debt service	368,886	2,389,669	-	-	5,371	2,763,926
Assigned for drug interdiction	175,332	-	-	-	-	175,332
Assigned for insurance	1,500,000	-	-	-	-	1,500,000
Assigned for DARE	355	-	-	-	-	355
Assigned for disasters	1,500,000	-	-	-	-	1,500,000
Unassigned	5,062,698	-	-	-	-	5,062,698
Total Equity and Other Credits	<u>8,668,656</u>	<u>5,000,564</u>	<u>2,916,229</u>	<u>4,796</u>	<u>5,371</u>	<u>16,595,615</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 11,156,213</u>	<u>\$ 5,000,564</u>	<u>\$ 3,384,747</u>	<u>\$ 5,122</u>	<u>\$ 5,471</u>	<u>\$ 19,552,117</u>

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

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2020**

Total fund balances for governmental funds at June 30, 2020		\$	16,595,615
Total net position reported for governmental activities in the statement of net positions is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:			
Land	\$	1,475,867	
Construction in progress on capital assets		4,213,961	
Buildings and improvements, net of \$2,871,642 accumulated depreciation		48,304,979	
Equipment and furniture, net of \$3,960,335 accumulated depreciation		920,185	
Vehicles and watercraft, net of \$5,861,886 accumulated depreciation		<u>603,024</u>	55,518,016
Certain long-term assets are not reported in the fund financial statements because they are not available to pay current-period expenditures, but they are reported as assets in the statement of net position.			
Deferred outflows - pension related		8,408,492	
Deferred outflows - OPEB related		<u>5,916,869</u>	14,325,361
Long-term liabilities are not reported as fund liabilities because they are not due and payable in the current period, but they are presented as liabilities in the statement of net position. Those liabilities consist of:			
Accrued interest payable		(238,123)	
Bonds and Certificates of Indebtedness payable		(43,465,000)	
Other post-employment benefits payable		(24,890,396)	
Net pension liability		(11,934,188)	
Deferred inflows - pension related		(2,870,746)	
Compensated absences payable		<u>(79,463)</u>	<u>(83,477,917)</u>
Total net position of governmental activities at June 30, 2020		\$	<u><u>2,961,076</u></u>

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

LAFOURCHE PARISH SHERIFF

Thibodaux, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds For the Year Ended June 30, 2020

	General Fund (Major)	Special Revenue Fund (Major)	Capital Projects Fund - Detention Center (Major)	Capital Projects Fund - Administration Building (Non-major)	Debt Service Fund (Non-major)	Total
Revenues:						
Ad valorem taxes	\$ 9,828,685					\$ 9,828,685
Sales and use taxes	8,881,587	\$ 2,900,563	\$ 237,349			12,019,499
Intergovernmental	9,439,981					9,439,981
Charges for services	9,165,717					9,165,717
Forfeitures and restitution	26,517					26,517
Interest income	8,607	43,311	19,703			71,621
Other	389,832					389,832
Total revenues	<u>37,740,926</u>	<u>2,943,874</u>	<u>257,052</u>	<u>-</u>	<u>-</u>	<u>40,941,852</u>
Expenditures:						
Public safety:						
Salaries and related benefits	25,248,986					25,248,986
Operating & maintenance expenses	3,075,714					3,075,714
Law enforcement expenditures	6,352,869					6,352,869
Debt service:						-
Principal retirement	1,500,000				\$ 1,320,000	2,820,000
Interest	12,430				1,334,674	1,347,104
Capital outlay	71,923		1,351,874			1,423,797
Other	-				3,000	3,000
Total expenditures	<u>36,261,922</u>	<u>-</u>	<u>1,351,874</u>	<u>-</u>	<u>2,657,674</u>	<u>40,271,471</u>
Excess (Deficiency) of revenues over expenditures	1,479,003	2,943,874	(1,094,822)	-	(2,657,674)	670,381
Other Financing Sources (Uses):						
Proceeds from financing source	1,500,000	-	4,000,000		-	5,500,000
Transfers in	750,000	3,637,689	190,000		2,633,080	7,210,770
Transfers out	(360,746)	(1,581,000)	(5,269,024)	\$ -	-	(7,210,770)
Total other financing sources (uses)	<u>1,889,254</u>	<u>2,056,689</u>	<u>(1,079,024)</u>	<u>-</u>	<u>2,633,080</u>	<u>5,500,000</u>
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	3,368,257	5,000,564	(2,173,846)	-	(24,594)	6,170,381
Fund Balance, beginning	<u>5,300,398</u>	<u>-</u>	<u>5,090,075</u>	<u>4,796</u>	<u>29,965</u>	<u>10,425,234</u>
Fund Balance, ending	<u>\$ 8,668,655</u>	<u>\$ 5,000,564</u>	<u>\$ 2,916,229</u>	<u>\$ 4,796</u>	<u>\$ 5,371</u>	<u>\$ 16,595,615</u>

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

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

**Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2020**

Total net changes in fund balances at June 30, 2020 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 6,170,381
Total change in net position reported for governmental activities in the Statement of Activities is different because:		
Revenues that are not available to pay current obligations are not reported in the fund financial statements, but they are presented as revenues in the statement of activities.		
Non-employer contributions to cost-sharing plan		1,068,738
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 1,423,797	
Basis of capital assets removed from service	(15,326)	
Depreciation expense for the year ending June 30, 2020	(818,711)	589,759
Debt principal retirement not considered an expense in the Statement of Activities.		1,320,000
Proceeds from bond issuance are a financing source in governmental funds. They are not revenue in the statement of activities; issuing debt increases long-term liabilities in the statement of net assets.		
Proceeds from bond issuance		(4,000,000)
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on an accrual basis.		
		(13,837)
Generally expenditures recognized in the fund financial statements are limited to only those that use current financial resources but expenses and liability are reported in the statement of activities when they are incurred.		
Pension expense	(870,348)	
Accrued post-employment benefits	(1,604,127)	
Accrued compensated absences	(65,487)	(2,539,962)
Total changes in net position at June 30, 2020 per Statement of Activities		\$ 2,595,079

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

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Statement of Fiduciary Net Position
Custodial Funds
June 30, 2020

ASSETS

Cash and cash equivalents	\$ 4,793,246
Due from general fund	99,091
Due from others	<u>2,827</u>
 Total Assets	 <u><u>4,895,164</u></u>

LIABILITIES

Due to general fund	219,231
Due to taxing bodies and others	<u>4,675,933</u>
 Total liabilities	 <u><u>\$ 4,895,164</u></u>

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

Notes to the Financial Statements

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2020

INTRODUCTION

As provided by Article V, Section 27, of the Louisiana Constitution of 1974, the Lafourche Parish Sheriff (The Sheriff) serves a four-year term as the Chief Executive Officer of the Law Enforcement District and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

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

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed below. The accompanying basic financial statements have been prepared in conformity with the requirements of the industry audit guide, *Audits of State and Local Governmental Units*.

A. REPORTING ENTITY

Under Governmental Accounting and Financial Standards, the financial reporting entity consists of the primary government and its component units. As the governing authority of the parish, the Lafourche Parish Council is considered to be the primary government for financial reporting purposes for the Parish of Lafourche.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2020

Component units are defined as legally separate organizations for which the elected officials of the primary government are financially accountable. The criteria used in determining whether financial accountability exists include:

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

Management has determined that the Lafourche Parish Sheriff is not considered a component unit of the parish if applying the criteria above. Instead the Sheriff is considered to be a "standalone" special purpose government. This decision is based on the following:

1. The Sheriff enjoys a separate legal standing from the Parish Council and other governmental entities. The Sheriff has the ability to sue or be sued in its own name.
2. The Parish Council does not appoint the Sheriff. The Sheriff's position was created by Article V, Section 27 of the Louisiana Constitution of 1974. The Sheriff is a separately elected official elected by the citizenry in a general, popular election.
3. The Parish Council does not have the ability to impose its will on the Sheriff. The Parish Council cannot remove the Sheriff from office. The Sheriff adopts its own budget separate and apart from the Parish Council and other local governmental entities. The day-to-day operations of the Sheriff's office are under the responsibility and control of no one other than the Sheriff.
4. The Sheriff does not provide a significant financial benefit or burden to the Parish Council. While the Parish Council does provide the Sheriff with a certain amount of its office space at no cost and pays a certain amount of operating expenses on behalf of the Sheriff, these transactions are not considered significant enough to make the Parish Council financially accountable for the Sheriff's Office.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2020

5. The Sheriff is not fiscally dependent on the Parish. The primary sources of funding for the Sheriff include ad valorem taxes, sales tax revenue, and commissions earned from collecting taxes, licenses and fees on behalf of other governmental entities. The Parish Council does not have the authority to approve or modify the Sheriff's budget. The Law Enforcement District, of which the Sheriff serves as Chief Executive Officer, can levy taxes and issue debt without approval of the Parish Council.

Therefore, the accompanying financial statements of the Sheriff are separate and apart from the Parish Council. The financial statements only include all funds and account groups, as well as component units, of the Sheriff. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector of Lafourche Parish are reported within the Sheriff's financial report as an Agency Fund.

B. BASIS OF PRESENTATION

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

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

Fund Financial Statements (FFS)

The accounts of the Sheriff are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2020

set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistently with legal and managerial requirements.

The various funds of the Sheriff are all classified as governmental. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the Sheriff or meets the following criteria:

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

The funds of the Sheriff are described below:

Governmental Funds –

General Fund - The General Fund, as provided by Louisiana Revised Statute (R.S.) 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state or federal laws according to the Sheriff's policy.

Capital Projects Funds – These funds account for the acquisition, planning, construction and/or renovation of buildings and improvements.

Debt Service Fund – This fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Special Revenue Fund – This fund accounts for the 0.02 cent sales tax revenue received for the construction and operation of the correctional complex.

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category are custodial funds. The custodial funds are used as depositories for civil suits, cash bonds, taxes, fees, etc. cetera. Disbursements from these funds are

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made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. These funds are custodial in nature and do not involve measurement of results of operations. Consequently, the custodial funds have no measurement focus, but use the modified accrual basis of accounting.

C. MEASUREMENT FOCUS / BASIS OF ACCOUNTING

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

Measurement Focus

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

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

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

Basis of Accounting

In the government-wide statement of net position and activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources,

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liabilities and deferred inflows of resources resulting from exchange an exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and become delinquent on December 31. The taxes are generally 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.

Federal and state grants are recorded when the expenditures have been incurred or when grant requirements have otherwise been met.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned.

Expenditures

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

Unavailable Revenue

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

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

D. BUDGET PRACTICES

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

1. The Chief Financial Officer prepares a proposed budget for the general and special revenue funds and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts shown are as originally adopted and as amended. Budget amendments are passed on an as-needed basis, and a balanced budget is required.

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

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

E. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. They are stated at cost, which approximates market.

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F. INVESTMENTS

Under state law, the Sheriff may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Sheriff may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. In accordance with GASB Codification Section 150, investments meeting the criteria in the Statement are stated at fair value, which is quoted market prices.

G. INVENTORY

Physical inventories consist of expendable supplies held for consumption. Because these inventories are expended within one operating cycle they are recorded as expenditures when purchased and are not recorded as an inventory asset.

H. CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of \$5,000 or more and with an initial useful life that extends beyond one year are capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows:

Buildings	20 years
Leasehold improvements	20 years
Office equipment & furniture	5 years
Law enforcement weapons & equipment	5 years
Vehicles	5 years

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I. COMPENSATED ABSENCES

Employees of the Sheriff earn 3.08 hours per fourteen day pay period, up to maximum eighty hours per year of sick leave. Employees are permitted to take a maximum of eighty hours of sick leave per year for personal illness. Accrued and unused sick leave may be carried over from year to year and may only be used under the provisions of catastrophic or terminal leave. The cost of leave is recognized as a current year expenditure in the General Fund when leave is actually taken. Sick leave is forfeited upon termination.

Full-time employees of the Sheriff can earn up to 160 hours per year of annual leave, depending on their length of employment. Accrued, unused annual leave at year end may be carried over year to year, limited based on years of service, up to 160 hours. Hours above these limits are credited to terminal leave up to a maximum of 960 hours. The balance of unused annual leave is due to the employee at the time of termination.

Certain employees classified as non-law enforcement personnel, nonexempt law enforcement personnel, or supervisors who are exempt from the Fair Labor Standards Act may accumulate either compensatory time or overtime pay. Upon termination, these employees may be paid for up to forty hours accumulated unused compensatory time at an "hour for hour" rate.

J. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

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

K. 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 borrowings that are attributable to the acquisition, construction, or improvement of those assets.

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- b. *Restricted net position* - Consists of net position with constraints placed on the use by either (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* – All other net position that do not meet the definition of “net investment in capital assets” or “restricted”.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Sheriff considers restricted funds to have been spent first.

In the fund financial statements, governmental fund equity is classified as fund balance. As such, fund balance of the governmental fund is classified as follows:

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

Explanations of the nature and purpose of the designations of Sheriff's fund balances are as follows:

- a. *Restricted for Correctional Complex* – represents assets reserved to pay for construction, operation or debt service related to the correctional complex.
- b. *Committed for Transitional Work Program* – represents assets reserved for the transitional work program.

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- c. *Committed for capital projects* - represents assets reserved to fund capital projects associated with the acquisition, planning, construction and/or renovation of buildings and improvements.
- d. *Committed for SELA Crime Lab* - represents assets reserved to fund the SELA Crime Lab.
- e. *Committed debt service* - represents assets reserved to fund the upcoming years debt service obligations.
- f. *Assigned for insurance* – represents assets reserved to fund insurance premiums, deductibles, and claims.
- g. *Assigned for drug interdiction* - represents assets reserved to be used solely for drug interdiction.
- h. *Assigned for D.A.R.E.* - represents assets reserved to fund the D.A.R.E. program.
- i. *Assigned for Disasters* - represents assets reserved for emergency funding in the event of disaster, such as a hurricane.

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

L. 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.

M. USE OF ESTIMATES

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

N. SUBSEQUENT EVENT REVIEW

The Sheriff has evaluated subsequent events through February 12, 2021, the date the financial statements were available to be issued.

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O. NEW GASB STATEMENTS

During the year ending June 30, 2020, the Sheriff implemented the following GASB Statements:

Statement No. 84, *"Fiduciary Activities"* improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources.

Statement No. 89, *"Accounting for Interest Cost Incurred before the End of a Construction Period"* establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that was previously accounted for in accordance with the requirements of paragraphs 5-22 of Statement no. 62, *"Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements"*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business type activity or enterprise fund.

Statement No. 95, *"Postponement for the Effective Dates of Certain Authoritative Guidance"* provides temporary relief to governments and other stockholders in light of the Coronavirus (COVID-19) pandemic. That objective is accomplished by postponing the effective dates of certain Statements and Implementation Guides to those dates reported below.

The GASB has issued the following Statement which will become effective in future years as shown below:

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Statement No. 87, “Leases” increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. Earlier application is encouraged. Management has not yet determined the effect of this Statement on the financial statements.

NOTE 2 CASH AND CASH EQUIVALENTS

Under Louisiana law, the Sheriff may deposit funds within a fiscal agent bank under the laws of the State of Louisiana, the laws of any other state in the Union, or the Laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2020, the sheriff has cash and interest-bearing deposits (book balances) as follows:

	Government-wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Demand deposits	2,773,876	1,012,316	3,786,192
Interest-bearing deposits	3,463,643	3,780,930	7,244,573
Total cash and cash equivalents	<u>\$ 6,237,519</u>	<u>\$ 4,793,246</u>	<u>\$ 11,030,765</u>

Custodial credit risk for deposits is the risk that in the event of a failure of a depository financial institution, the Sheriff’s deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

At June 30, 2020, the Sheriff has \$11,220,781 in deposits (collected) bank balance. The deposits were secured from risk by federal deposit insurance and pledged securities. As of June 30, 2020, the Sheriff’s bank balance was not exposed to custodial credit risk.

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NOTE 3 INVESTMENTS

Investments held at June 30, 2020, consist of \$4,508,451 in the Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

LAMP is an investment pool that, to the extent practical, invest in a manner consistent with GASB No. 79. The following facts are relevant for investment pools:

- a. Credit risk: LAMP is rated AAAM by Standard & Poor's.
- b. Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- c. Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- d. Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 100 days as of June 30, 2020.
- e. Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net position value of the pool shares.

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

A portion of the Sheriff's deposits in LAMP, \$4,444,785, is restricted for use for the construction, operation, and payment of debt service related to the Correctional Complex.

NOTE 4 RECEIVABLES

The receivables of \$352,461 at June 30, 2020, are as follows:

Ad valorem taxes	\$ 27,909
Amounts due for commissions	174,169
Amounts due for services	<u>150,383</u>
Total	<u>\$352,461</u>

The Sheriff considers all receivables to be collectible; therefore, no allowance has been established for doubtful accounts.

NOTE 5 DUE FROM OTHER GOVERNMENTS

The amounts due from other governments of \$8,453,685 at June 30, 2020 is as follows:

	General Fund	Special Revenue Fund	Total – Governmental Funds
State of Louisiana:			
Video Poker	\$166,332		\$166,332
Maintenance of prisoners	450,366		450,366
Regional re-entry program	33,462		33,462
Total	<u>650,160</u>		<u>650,160</u>
Federal Grants	4,708,170		4,708,170
Lafourche Parish Government:			
Maintenance of prisoners	32,661		32,661
Correctional Complex reimb.	245,513		245,513
Animal control	17,617		17,617
Council on Aging	26,385		26,385
Court Security	49,512		49,512
Other	5,825		5,825
Total	<u>377,512</u>		<u>377,512</u>

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	General Fund	Special Revenue Fund	Total – Governmental Funds
Lafourche Parish School Board:			
Sales tax	\$1,528,723	\$555,779	\$2,084,502
PASS / SRO contract	343,088		343,088
Totals	<u>1,871,811</u>		<u>2,427,590</u>
Other	290,253		290,253
Total Due from Other Gov'ts	<u>\$7,897,906</u>	<u>\$555,779</u>	<u>\$8,453,385</u>

NOTE 6 CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance at 06/30/19	Additions	Deletions	Balance at 6/30/20
Governmental activities:				
Capital assets not being depreciated:				
CIP – Correctional Complex	\$ 46,962,866	-	\$(46,962,866)	\$ -
CIP - Administration building	2,946,312	-	-	2,946,312
CIP – Building D Correctional Complex	-	\$1,267,649	-	1,267,649
Land	1,475,867	-	-	1,475,867
Total non-depreciable capital assets	<u>51,385,044</u>	<u>1,267,649</u>	<u>(49,962,866)</u>	<u>5,689,828</u>
Other capital assets:				
Buildings & improvements	\$ 4,129,529	\$47,047,091	\$ -	\$ 51,176,621
Vehicles	6,452,309	12,601	-	6,464,910
Equipment & furniture	4,995,380	59,322	(174,182)	4,880,520
Total depreciable capital assets	<u>\$ 15,577,218</u>	<u>\$47,119,014</u>	<u>\$ (174,182)</u>	<u>\$ 62,522,050</u>
Total capital assets	\$ 66,962,262	\$48,386,663	\$(47,137,051)	\$ 68,211,874
Less: Accumulated depreciation				
Buildings & improvements	\$ 2,321,737	\$ 549,905	\$ -	\$ 2,871,642
Vehicles	5,778,131	83,755	-	5,861,886
Equipment & furniture	3,934,139	185,052	(158,856)	3,960,335
Total accumulated depreciation	<u>\$ 12,034,007</u>	<u>\$ 818,711</u>	<u>\$ (158,856)</u>	<u>\$ 12,693,863</u>
Governmental activities, capital assets, net	<u>\$ 54,928,255</u>			<u>\$ 55,518,015</u>

Depreciation expense of \$818,711 for the year ended June 30, 2020 was charged to public safety.

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NOTE 7 AD VALOREM TAXES

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes are levied on the assessed value listed as of the prior January 1 for all real property, merchandise and moveable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. A reevaluation of all real property is required to be completed no less than every four years. Taxes are due and payable December 31st with interest being charged on payments after January 1st. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amount of the taxes. The tax rate for the year ended June 30, 2020, which is the 2019 tax roll, was 10.37 mills per \$1,000 of assessed valuation on property within the Parish for the purpose of maintaining and operating the Sheriff's office.

NOTE 8 TAX COLLECTOR ENDING CASH BALANCE

The amount of cash on hand at year end was \$2,780,332. The unsettled balances of the Tax Collector Fund at June 30, 2020, consist of the following:

Collection of current and prior year taxes, not settled	\$ 635,822
Escrow account	77,158
Protest taxes	<u>2,067,352</u>
Total	<u>\$ 2,780,332</u>

NOTE 9 POSTEMPLOYMENT HEALTH CARE & LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

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

Benefits Provided – Medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. The employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 15 years of service at any age. Based on review of the census data, we

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have assumed that employees would enter the D.R.O.P. at the earlier of (1), age 55 and 15 years of service, and, (2), 30 years of service at any age.

Life insurance coverage is provided to retirees and both the employer and retiree costs are based on the blended rate (active and retired). The amount of insurance coverage while active is continued after retirement, but retiree insurance coverage amounts are reduced at age 65 to 75% of the original amount and to 50% of the original amount at age 70. The employer pays for the first \$10,000 of the "cost" of the retiree life insurance and the retiree pays the remainder for the excess over \$10,000, but that "cost" is based on the blended rates. There is therefore an implicit employer subsidy to the extent that the higher retiree rates are diluted by the lower active rates.

Employees covered by benefit terms – At July 1, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	63
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>315</u>
	<u>378</u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$24,890,397 was measured as of July 1, 2019 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the July 1, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount rate	3.50%
	2.21% annually
Healthcare cost trend rates	Flat 5.5% annually
Mortality	SOA RP-2000 Table

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

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2020.

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Changes in the Total OPEB Liability

Balance at June 30, 2019	\$ 17,369,400
Changes for the year:	
Service cost	656,809
Interest	619,423
Differences between expected and actual experience	1,359,847
Changes in assumptions	5,180,751
Benefit payments and net transfers	(295,834)
Net changes	<u>7,520,997</u>
Balance at June 30, 2020	<u>\$ 24,890,397</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 (1.21%) or 1-percentage-point higher (3.21%) than the current discount rate:

	1.0% Decrease (1.21%)	Current Discount Rate (2.21%)	1.0% Increase (3.21%)
Total OPEB liability	\$ 31,028,690	\$ 24,890,397	\$ 20,283,726

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 20,618,865	\$ 24,890,397	\$ 30,588,730

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

For the year ended June 30, 2020, the Sheriff recognized OPEB expense of \$1,899,962. At June 30, 2020, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,883,155	\$ -
Changes in assumptions	5,385,526	-
Total	\$ 7,268,681	\$ -

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

Years ending June 30:	
2021	\$ 623,729
2022	623,729
2023	623,729
2024	623,729
2025	623,729
Thereafter	4,150,033

NOTE 10 PENSION PLAN

Substantially all full-time employees of the Lafourche Parish Sheriff's office are members of the Louisiana Sheriffs' Pension and Relief Fund (Fund), 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 sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriff's Association, and the Sheriffs' Pension and Relief Fund's Office.

Summary of Significant Accounting Policies

The Sheriff's Pension and Relief Fund prepares its employer schedule 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.

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

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

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

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

Plan Description

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

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

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

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

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

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

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

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within the sixty-month period shall not exceed 115% of the preceding twelve-month period.

Disability Benefits - A member is eligible to receive disability benefits if the member has at least 10 years of creditable service when a non-service-related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of (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 disable receive 75% of the amount payable for total disability.

Survivor Benefits - Survivor benefits for death solely as a result of injuries in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under 18 years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen with 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-two, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits - The Fund does not provide for deferred benefits for vested members who terminate before being eligible for retirement. Benefits become payable once the member reaches the appropriate age for retirement.

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

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retirement the member's maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back- DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Permanent Benefit Increases/Cost of Living Adjustments – As fully described in Title 11 of the Louisiana Revised Statutes, the Fund allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by State Legislature. Cost-of-living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2020 and 2019, the actual employer contribution rate was 12.75% with an additional -0-% allocated from the Funding Deposit Account. The Sheriff's statutorily required composite contribution rate for the year ended June 30, 2020 was 12.25% of annual payroll, actuarily determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by the employees during the year. Employee contributions are based on the employee's annual covered salary and are established by the board of trustees. For the year ended June 30, 2020, the employee contribution rate was 10.25%. Contributions to the pension plan from the Sheriff were \$2,159,685 for the year ended June 30, 2020.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing- funds. These additional sources of income are used, as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2019.

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

At June 30, 2020, the Sheriff reported a liability of \$11,934,188 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2019, the Sheriff's proportion was 2.522962%, which was an increase of 0.007128% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the Sheriff recognized pension expense of \$3,276,658.

Contributions – Proportionate Share

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		\$ (2,286,349)
Changes of assumptions	\$3,647,255	-
Net difference between projected and actual earnings	429,457	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	707,358	(584,397)
Employer contributions subsequent to the measurement date		
Total	\$ 4,784,070	\$ (2,870,746)

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The Sheriff reported a total of \$2,266,545 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2019 which will be recognized as a reduction in net pension liability in the year ended June 30, 2021.

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

Year ending June 30,	LSRPF in \$
2020	703,597
2021	(321,067)
2022	581,801
2023	714,939
2024	234,054
Total	1,913,324

Actuarial Assumptions - A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2019 is as follows:

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	7.10%, net of investment expense
Discount Rate	7.10%
Projected Salary Increases	5.5% (2.50% Inflation, 3.00% Merit)
Mortality Rates	RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Table for active members, healthy annuitants and beneficiaries
	RP-2000 Disabled Lives Mortality Table for disabled annuitants
Expected Remaining Service Lives	2019 – 6 years 2018 – 6 years 2017 – 7 years 2016 – 7 years 2015 – 6 years 2014 – 6 years

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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.
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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 return, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of June 30, 2019 were as follows:

Asset Class	Long-Term Expected Rate of Return		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62%	7.1%	4.4%
Fixed Income	23%	3.0%	0.7%
Alternative Investments	15%	4.6%	0.6%
Totals	100%		5.7%
Inflation			2.4%
Expected Arithmetic Nominal Return			8.1%

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to Changes in the Discount Rate - The following presents the Sheriff's proportionate share of the net pension liability (NPL) calculated using the discount rate of 7.10%, as well as what the Sheriff's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate used by each of the Retirement Systems:

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	<u>Discount Rate</u>	<u>LPSO Net Pension Liability</u>
1% decrease	6.10%	\$24,956,212
Current discount rate	7.10%	\$11,934,188
1% increase	8.10%	\$974,968

The Sheriff's Pension and Relief Fund has issued as stand-alone audit report on their financial statements for the year ended June 30, 2019. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.gov.

NOTE 11 DEFERRED COMPENSATION PLAN

Certain employees of the Lafourche Parish Sheriff participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397. The Sheriff's contribution to the Plan for the year ended June 30, 2020 was \$496,710.

NOTE 12 COMPENSATED ABSENCES

At June 30, 2020, employees of the sheriff have accumulated and vested \$602,520 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this total, \$523,058 is recorded in the general fund as a short-term obligation. The balance, \$79,462, is record as a long-term liability in the Statement of Net Position.

NOTE 13 CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to the general fund, taxing bodies and others can be found on page 52 of this report.

LAFOURCHE PARISH SHERIFF
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Notes to the Financial Statements
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NOTE 14 LONG-TERM AND SHORT-TERM DEBT

Long-term debt - The following is a summary of long-term obligation transactions during the year:

	Balance at 7/1/19	Additions	Reductions	Balance at 6/30/20
Governmental activities:				
2012 Certificate of indebtedness	1,080,000	-	(350,000)	730,000
2016 Bond Issue	39,705,000	-	(970,000)	38,735,000
2020 Bond Issue	-	4,000,000	-	4,000,000
Compensated absences	13,975	65,487	-	79,462
Pension obligation	9,647,339	2,286,849	-	11,934,188
Other post-employment benefits	17,369,400	7,520,996	-	24,890,396
	<u>67,815,714</u>	<u>13,873,332</u>	<u>(1,320,000)</u>	<u>80,369,046</u>

During fiscal year ended June 2013, the Lafourche Parish Law Enforcement District passed a resolution to incur new debt of \$3,000,000 to make capital improvements that include construction and acquisition of improvements to the buildings and grounds of the Law Enforcement building located Lynne Ave in Thibodaux, Louisiana. The Sheriff's Office received the proceeds of the \$3,000,000 Certificate of Indebtedness, Series 2012 which bears an interest rate of 1.99% per annum maturing over ten years. The bonds are secured by a pledge of the proceeds of the Sheriff's 10.37 mills tax.

During fiscal year ended June 2015, the Lafourche Parish Law Enforcement District passed a resolution to issue bonds to construct a new correctional complex for the parish located on Tiger Drive in Thibodaux, Louisiana. The Sheriff's Office received the proceeds of the bond issuance in fiscal year ended June 30, 2016 in the amount of \$41,565,000 with a final maturity on September 1, 2044 and with an interest rate at 2.0% to 4.0%. The bonds are secured with the proceeds of the Sheriff's 0.2% sales tax proceeds dedicated to the construction and operation of the correctional complex.

During fiscal year ended June 2020, the Lafourche Parish Law Enforcement District passed a resolution to issue bonds to construct a new dormitory building at the location of the correctional complex for the parish located on Tiger Drive in Thibodaux, Louisiana. The Sheriff's Office received the proceeds of the bond issuance in fiscal year ended June 30, 2020 in the amount of \$4,000,000 with a final maturity on March 1, 2035 and with an interest rate at 2.75%. The bonds are secured with the proceeds of the Sheriff's 0.2% sales tax proceeds dedicated to the construction and operation of the correctional complex.

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All principal and interest requirements are funded in accordance with Louisiana law by general revenues and a dedicated 0.2% sales tax of the sheriff. Required debt service is as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	1,350,000	1,413,926	2,763,926
2022	1,395,000	1,377,263	2,772,263
2023	1,310,000	1,338,650	2,648,650
2024	1,345,000	1,294,150	2,639,150
2025	1,400,000	1,242,763	2,642,763
2026-2030	7,815,000	5,370,763	13,185,763
2031-2035	9,385,000	3,789,038	13,174,038
2036-2040	9,005,000	2,325,950	11,330,950
2041-2045	10,460,000	837,500	11,297,500
	<u>\$ 43,465,000</u>	<u>\$ 18,990,002</u>	<u>\$ 62,455,002</u>

Short-term debt - During fiscal year ended June 30, 2020, the Lafourche Parish Law Enforcement District passed a resolution to obtain a Revenue Anticipation Note, Series 2019 to provide short-term funding for operations. The principal amount approved was \$2,000,000; however, only \$1,500,000 was obtained. Interest was set at a rate of 3.39% per annum. The note was secured by and payable from a pledge of all revenues accruing to the Sheriff's General Fund for the fiscal year ended June 30, 2020. The note was fully satisfied and cancelled by year end. Total interest expense paid on this note was \$12,430.

NOTE 15 TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2020, include \$2,067,352 of taxes paid under protest and interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

NOTE 16 LEASE OBLIGATIONS

The Sheriff's current operating lease agreements are outlined below.

An operating lease agreement with Rebstock Marine Transportation for the Work Release Center building in Raceland. The agreement was renewed effective May 1, 2009 and terminating April 30, 2029. Monthly payments were adjusted on June 1, 2014 when it increased to \$16,500. Monthly rent will be adjusted every five years per the lease agreement.

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A month-to-month lease agreement with Classic Business Products for copy machines through June 30, 2020. Monthly payments are \$1,487.

A month-to-month lease agreement with the Town of Lockport for a portion of the Lockport Town Hall Complex, designated as Suite B. Monthly payments are \$1,770.

A lease agreement with Enterprise FM Trust for vehicles. The Agreement began February 26, 2015 and is cancellable, by any party, at any time, by providing 30 days' prior written notice. Payments are contingent upon number of vehicles rented. The Sheriff paid \$294,420 for vehicle rental expense during this fiscal year.

The minimum annual commitments under non-cancelable operating leases are as follows:

Year Ending June 30,	
2021	198,000
2022	198,000
2023	198,000
2024	198,000
2025	198,000
2026-2030	858,000

Rental expense for the year ended June 30, 2020 was \$562,606, paid from the general fund.

NOTE 17 EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL

The Lafourche Parish Council (a separate entity) provides the Sheriff with office space at no cost. The cost of maintaining and operating this space is paid by the Lafourche Parish Council as required by statute. These expenditures are not included in the accompanying financial statements.

NOTE 18 ON BEHALF PAYMENTS FOR SALARIES

Qualified employees of the Sheriff's office receive a monthly salary supplement from the state. These supplements which aggregated \$1,404,365 for the year ended June 30, 2020 are reported as revenue and expenditures in the accompanying financial statements.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2020

NOTE 19 TAX ABATEMENTS

The Lafourche Parish Government enters into property tax abatement agreements with local businesses under the Louisiana Economic Development Act of 2013. Under this act, localities may grant property tax abatements for the purpose of attracting or retaining businesses within their jurisdictions. The abatements may be granted to any business within or promising to relocate to the Parish.

For the fiscal year ended June 30, 2020, the Parish abated property taxes totaling \$578,099, which represents the Lafourche Parish Sheriff's portion of the forfeited revenue.

NOTE 20 LITIGATION, CLAIMS, AND RISK MANAGEMENT

At June 30, 2020, the Sheriff was a defendant in lawsuits principally arising from the normal course of operations. The Sheriff plans to vigorously oppose these suits. The Sheriff's legal counsel has reviewed the claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome of the Sheriff. It is the opinion of the Sheriff, after conferring with legal counsel, that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the Sheriff's financial position.

The Sheriff is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illness; natural disasters; and employee accident and health benefits. Commercial insurance coverage is purchased to cover real and personal property, general liability, automobile, crime, and law enforcement liability. There has been no significant reduction in insurance coverage during the current fiscal year.

NOTE 21 COVID-19 PANDEMIC

In December 2020, a novel strain of coronavirus (COVID-19) was reported to have surfaced in China. The World Health Organization has characterized COVID-19 as a pandemic. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries and has impacted on our customers, taxpayers, employees, and vendors. At this point, the extent to which COVID-19 may impact our financial condition of operations is uncertain.

In July and August of 2020, the Sheriff received federal financial assistance as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act). The amounts were received by the Louisiana Office of Community Development from the United States Department of Treasury in relation to reimbursable expenses. The Sheriff's office received \$4,540,651 related to expenses for the June 30, 2020 year end and recorded as a receivable accordingly.

Required Supplementary Information

LAFOURCHE PARISH SHERIFF
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General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Tax and related revenues	\$ 18,850,000	\$ 18,490,000	\$ 18,710,272	\$ 220,272
Intergovernmental	4,031,919	4,249,994	9,439,981	5,189,987
Charges for services	7,592,503	8,433,780	9,192,234	758,454
Other	1,262,207	1,239,744	398,439	(841,305)
Total revenues	<u>31,736,629</u>	<u>32,413,518</u>	<u>37,740,926</u>	<u>5,327,408</u>
Expenditures:				
Public safety:				
Salaries and related benefits	23,827,410	25,250,000	25,248,986	1,014
Operating, law enforcement & repairs & maintenance expenses	9,249,924	9,633,605	9,428,583	205,022
Debt service	-	1,512,430	1,512,430	-
Capital outlay	100,000	45,000	71,923	(26,923)
Other	-	-	-	-
Total expenditures	<u>33,177,334</u>	<u>36,441,035</u>	<u>36,261,922</u>	<u>179,113</u>
Excess (Deficiency) of revenues over expenditures	(1,440,705)	(4,027,517)	1,479,003	5,506,520
Other Financing Sources (Uses):				
Issuance of revenue anticipation notes	-	1,500,000	1,500,000	-
Transfers in - special revenue fund	2,275,000	750,000	750,000	-
Transfers out - bond sinking fund	(372,000)	(360,746)	(360,746)	-
Total other financing sources (uses)	<u>1,903,000</u>	<u>1,889,254</u>	<u>1,889,254</u>	<u>-</u>
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	462,295	(2,138,263)	3,368,257	5,506,520
Fund Balance, beginning	<u>5,300,398</u>	<u>5,300,398</u>	<u>5,300,398</u>	<u>-</u>
Fund Balance, ending	<u>\$ 5,762,693</u>	<u>\$ 3,162,135</u>	<u>\$ 8,668,655</u>	<u>\$ 5,506,520</u>

LAFOURCHE PARISH SHERIFF
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Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Sales and Use Tax	\$ 2,925,000	\$ 2,878,218	\$ 2,900,563	\$ 22,345
Interest income	-	46,441	43,311	(3,130)
Total revenues	<u>2,925,000</u>	<u>2,924,659</u>	<u>2,943,874</u>	<u>19,215</u>
Expenditures:				
Bank fees	1,000	500	-	500
Total expenditures	<u>1,000</u>	<u>500</u>	<u>-</u>	<u>500</u>
Excess (Deficiency) of revenues over expenditures	2,924,000	2,924,159	2,943,874	19,715
Other Financing Sources (Uses):				
Transfers in	4,400,000	3,637,689	3,637,689	-
Transfers out	(4,559,525)	(1,581,000)	(1,581,000)	-
Total other financing sources (uses)	<u>(159,525)</u>	<u>2,056,689</u>	<u>2,056,689</u>	<u>-</u>
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	2,764,475	4,980,848	5,000,564	19,715
Fund Balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, ending	<u>\$ 2,764,475</u>	<u>\$ 4,980,848</u>	<u>\$ 5,000,564</u>	<u>\$ 19,715</u>

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2020

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB Liability			
Service cost	\$ 362,430	\$ 404,910	\$ 656,809
Interest	508,845	553,252	619,423
Changes in benefit terms	-	-	-
Differences between expected and actual experience	365,055	375,523	1,359,847
Changes of assumptions	-	711,387	5,180,751
Benefit payments and net transfers	<u>(340,060)</u>	<u>(280,411)</u>	<u>(295,834)</u>
Net change in total OPEB liability	\$ 896,270	1,764,661	7,520,996
Total OPEB liability - beginning	<u>14,708,469</u>	<u>15,604,739</u>	<u>17,369,400</u>
Total OPEB liability - ending	<u>\$ 15,604,739</u>	<u>\$ 17,369,400</u>	<u>\$ 24,890,396</u>
Covered employee payroll	\$ 15,851,920	\$ 14,001,821	\$ 14,421,876
Net OPEB liability as a percentage of covered-employee payroll	98.44%	124.05%	172.59%
Notes to Schedule:			
Changes of benefit terms:	None	None	None
Changes of assumptions:			
Discount Rate:	3.50%	3.50%	2.21%
Mortality:	RP-2000	RP-2000	RP-2000
Trend:	5.5%	5.5%	5.5%

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

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Schedule of Proportionate Share of Net Pension Liability
For the Year Ended June 30, 2020 *

<u>Year Ended June 30,</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered- Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2020	2.522962%	\$ 11,934,188	\$ 17,637,050	67.6654%	88.91%
2019	2.515834%	\$ 9,647,339	\$ 17,315,785	55.7141%	90.41%
2018	2.698096%	\$ 11,683,494	\$ 18,688,344	62.5175%	88.49%
2017	2.481039%	\$ 15,746,894	\$ 16,944,300	92.9333%	82.10%
2016	2.447683%	\$ 10,910,589	\$ 16,233,618	67.2098%	86.61%
2015	2.499986%	\$ 9,899,958	\$ 16,124,719	61.3962%	87.34%

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

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

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Schedule of Employer Pension Contributions
For the Year Ended June 30, 2020

Year Ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2020	\$ 2,266,545	\$ 2,266,545	-	\$ 18,502,407	12.2500%
2019	\$ 2,160,539	\$ 2,160,539	-	\$ 17,637,050	12.2500%
2018	\$ 2,207,763	\$ 2,207,763	-	\$ 17,315,785	12.7500%
2017	\$ 2,476,206	\$ 2,476,206	-	\$ 18,688,344	13.2500%
2016	\$ 2,329,841	\$ 2,329,841	-	\$ 16,944,300	13.7500%
2015	\$ 2,313,291	\$ 2,313,291	-	\$ 16,233,618	14.2500%

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

Other Information

General Descriptions – Custodial Funds

Bond Fund

This fund accounts for the collections of bonds taken to secure the appearance of an individual before the district court. If, at the time appointed, such person fails to appear and answer when called, the judge, on motion of the district attorney, can enter a judgement decreeing the forfeiture of the bond. Deductions and distributions are made in the manner prescribed by order of the court.

Criminal Fines Fund

This fund accounts for the collection of guilty pleas for traffic violations and for the collection of various other non-traffic violations and criminal offenses. In addition, the fund also collects all fines assessed by the district court. Deductions and distributions of these collections are made in the manner prescribed by law.

Sales & Seizures Fund

The Sales & Seizures Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collections of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

Tax Collector Fund

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

Prison Inmate Fund

This fund accounts for deposits made by and for the inmates and for authorized withdrawals.

Alcohol Licenses Fund

The Alcohol Licenses Fund accounts for the collection and distribution of funds received from the sale of alcohol licenses.

Community Needs Fund

The Community Needs Fund accounts for the collection and distribution of funds received from various organizations for the welfare of persons in need of temporary shelter and various other needs.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Fiduciary Fund Type - Custodial Funds

Combining Balance Sheet
June 30, 2020

	<u>BOND FUND</u>	<u>CRIMINAL FINES FUND</u>	<u>SALES & SEIZURES FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>PRISON INMATE FUND</u>	<u>ALCOHOL LICENSE FUND</u>	<u>COMMUNITY NEEDS FUND</u>	<u>TOTAL</u>
ASSETS								
Cash and cash equivalents	\$ 985,149	\$ 136,022	\$ 226,465	\$ 2,683,205	\$ 750,067	\$ 502	\$ 11,836	\$ 4,793,246
Due from general fund	-	-	1,963	97,128	-	-	-	99,091
Due from others	-	1,577	-	-	-	1,250	-	2,827
TOTAL ASSETS	<u>985,149</u>	<u>137,599</u>	<u>228,429</u>	<u>2,780,332</u>	<u>750,067</u>	<u>1,752</u>	<u>11,836</u>	<u>4,895,164</u>
LIABILITIES								
Due to general fund	4,143	28,947	15,186	37,913	133,042	-	-	219,231
Due to taxing bodies and others	981,006	108,652	213,243	2,742,420	617,025	1,752	11,836	4,675,933
TOTAL LIABILITIES	<u>985,149</u>	<u>\$ 137,599</u>	<u>\$ 228,429</u>	<u>\$ 2,780,332</u>	<u>\$ 750,067</u>	<u>\$ 1,752</u>	<u>\$ 11,836</u>	<u>\$ 4,895,164</u>

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Fiduciary Fund Type - Custodial Funds

Schedule of Changes in Balances Due to Taxing Bodies and Others
For the Year Ended June 30, 2020

	BOND FUND	CRIMINAL FINES FUND	SALES & SEIZURES FUND	TAX COLLECTOR FUND	PRISON INMATE FUND	ALCOHOL LICENSE FUND	COMMUNITY NEEDS FUND	TOTAL
Balances, beginning of year	\$ 998,612	\$ 179,763	\$ 263,435	\$ 1,434,561	\$ 680,568	\$ 2,702	\$ 9,998	\$ 3,569,638
Additions:								
Deposits:								
Sheriff's sales & suits			2,222,560					2,222,560
Bonds	677,844							677,844
Fines and costs		1,890,294						1,890,294
Garnishments			500,672					500,672
Beer & liquor permits						43,850		43,850
Taxes, fees, etc., paid to tax collector				116,522,065				116,522,065
Interest earned	941		340	639				1,920
Other					2,239,335		2,500	2,241,835
Total additions	678,785	1,890,294	2,723,572	116,522,704	2,239,335	43,850	2,500	124,101,040
Total	1,677,396	2,070,057	2,987,007	117,957,265	2,919,903	46,552	12,498	127,670,678
Reductions:								
State of Louisiana:								
Taxes, fees, etc., distributed to taxing bodies, and others				115,176,932				115,176,932
Deposits settled to:								
Sheriff		392,214	576,931			6,413		975,557
Parish Council						36,338		36,338
Litigants			2,181,324					2,181,324
Bond fees paid	690,953							690,953
Other	1,295	1,540,244	324		2,169,835	2,050	662	3,714,410
Total reductions	692,248	1,932,458	2,758,578	115,176,932	2,169,835	44,800	662	122,775,514
Balances, end of year	\$ 985,149	\$ 137,599	\$ 228,429	\$ 2,780,332	\$ 750,067	\$ 1,752	\$ 11,836	\$ 4,895,164

STATE OF LOUISIANA

PARISH OF LAFOURCHE

AFFIDAVIT

CRAIG WEBRE, SHERIFF OF LAFOURCHE PARISH

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

The following information is true and correct:

\$2,780,332 is the amount of cash on hand in the tax collector accounts on June 30, 2020;

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2019, 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.

Craig Webre
Craig Webre, Sheriff of Lafourche Parish

SWORN to and subscribed before me, Notary, this 12th day of February 2021, in in Thibodaux, Louisiana.

T. S. Kearns (Signature)

TIMOTHY S. KEARNS (Print), # 015415

FOR LIFE (Commission)



TIMOTHY S. KEARNS
Notary Public ID No. 015415
Lafourche Parish, Louisiana
Commissioned for Life

LAFOURCHE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
Thibodaux, Louisiana

Schedule of 2019 Tax Roll and Collections
For the Year Ended June 30, 2020

TAXING ENTITY	ORIGINAL ASSESSMENT	TAX ORDER CHANGES	ADJUDICATED/ EXEMPT	TOTAL TAXES COLLECTIBLE	TAXES COLLECTED	REFUNDS	**AMOUNT TO BE COLLECTED
Bayou Blue Fire District	571,774	(4,529)	(230)	567,015	556,051	1,292	12,257
Bayou Lafourche Fresh Water	2,039,840	(4,338)	(833)	2,034,669	1,955,878	1,488	80,278
Central Lafourche Ambulance	145,834	(841)	(59)	144,935	139,358	216	5,793
Council on Aging	1,935,283	(4,112)	(790)	1,930,382	1,855,699	1,410	76,092
Drainage Dist. 1	426,839	(2,569)	(133)	424,138	403,444	274	20,968
Drainage Dist. 5	281,027	(1,051)	(19)	279,956	276,030	259	4,186
Fire Dist 1	618,426	(2,549)	(434)	615,443	600,672	789	15,560
Fire Dist 2	349,533	(2,699)	(48)	346,786	326,213	530	21,103
Fire Dist 3	4,842,205	(768)	(1,109)	4,840,328	4,622,821	1,687	219,194
Fire Dist 4	110,056	(463)	-	109,593	107,244	226	2,576
Fire Dist 6	496,876	(2,724)	(723)	493,430	477,071	865	17,224
Fire Dist 7	120,419	(651)	(12)	119,756	113,285	23	6,493
Fire Dist 9	64,800	(113)	(35)	64,652	63,855	38	836
Fire Dist 8-C	99,990	(1,396)	-	98,594	97,148	1,395	2,841
Fire Dist 5 (Bond)	19,123	-	-	19,123	18,043	-	1,080
Fire Dist 5 (Maintenance)	38,245	-	-	38,245	36,086	-	2,159
Fire T&L #6	38,421	(278)	-	38,144	37,726	115	532
Forestry Dept Office of Managemen	4,908	-	-	4,908	4,869	-	39
Greater Lafourche Port Comm.	4,060,313	(249)	(929)	4,059,136	3,874,082	1,223	186,277
Hospital Dist. 1	2,282,807	(140)	(522)	2,282,145	2,178,103	687	104,729
Hospital Dist. 2	287,296	(1,657)	(116)	285,524	274,537	425	11,412
Juvenile Justice	3,096,453	(6,579)	(1,263)	3,088,611	2,969,119	2,256	121,748
Lafourche Ambulance	1,842,900	(113)	(421)	1,842,366	1,758,373	555	84,548
Lafourche Law Enforcement	10,034,442	(21,319)	(4,094)	10,009,028	9,621,801	7,311	394,539
Lafourche Parish Council	26,079,988	(52,502)	(9,637)	26,017,849	24,989,731	18,624	1,046,742
Lafourche Parish School Board	41,898,874	(89,018)	(17,095)	41,792,761	40,175,891	30,528	1,647,399
Lafourche Parish Tax Assessor	2,419,104	(5,140)	(987)	2,412,977	2,319,624	1,763	95,115
Lafourche Water Dist. 1	3,114,712	(5,978)	(1,029)	3,107,704	2,979,615	2,268	130,357
Louisiana Tax Commission	50,042	-	-	50,042	49,947	-	95

**LAFOURCHE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
Thibodaux, Louisiana**

**Schedule of 2019 Tax Roll and Collections
For the Year Ended June 30, 2020**

TAXING ENTITY	ORIGINAL ASSESSMENT	TAX ORDER CHANGES	ADJUDICATED/ EXEMPT	TOTAL TAXES COLLECTIBLE	TAXES COLLECTED	REFUNDS	**AMOUNT TO BE COLLECTED
North Lafourche Levee	4,020,177	(21,968)	(2,845)	3,995,364	3,884,804	5,707	116,268
Recreation Commission	1,596,608	(3,392)	(651)	1,592,565	1,530,952	1,163	62,776
Recreation Dist #2	188,844	(765)	(130)	187,949	183,518	237	4,668
South Lafourche Levee Dist	5,928,552	(579)	(1,343)	5,926,630	5,657,549	1,836	270,917
Special Education Dist 1	594,482	(36)	(136)	594,309	567,215	179	27,273
Town of Lockport	80,398	(2)	(56)	80,341	79,150	322	1,513
TOTAL AD VALOREM TAXES	\$ 119,779,590	\$ (238,515)	\$ (45,678)	\$ 119,495,398	\$ 114,785,502	\$ 85,691	\$ 4,795,587

**For the fiscal year ended June 30, 2020, the taxes assessed and uncollected were due to movable property.

LAFOURCHE PARISH SHERIFF
Schedule of Compensation, Benefits, and Other Payments To Agency Head
For the Year Ended June 30, 2020

Agency Head Name: Craig Webre

PURPOSE	AMOUNT
Salary	\$ 160,338
Benefits - Insurance	9,790
Benefits - Retirement	38,832
Benefits - Deferred Compensation Match	12,250
Dues	1,270
Travel	521
Registration Fees	1,064
Conference Travel	2,087
Reimbursements	7,157
 TOTAL	 <u>\$ 233,309</u>

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass Through Grantor's Number	Expenditures
U.S. DEPARTMENT OF JUSTICE			
Bulletproof Vest Partnership Program	16.607	2017BUBX17085367	6,190
Passed through the State of LA- Commission on Law Enforcement PACT Place Supervised Visitation Program	16.575	2017-VA-01/02/03/04-4372 2018-VA-01/02/03-5065	52,301 57,549
Passed through State of LA - Department of Justice Attorney General's Office Sex Offender Registration Program	*	*	8,748
Passed through State of LA - Commission on Law Enforcement Multi Jurisdictional Task Force (METLAC) Street Sales Disruption	16.738	2017-DJ-01-4606 2018-DJ-01-4871	14,101 1,835
Passed through State of LA - Commission on Law Enforcement ARRA - Combination Investigation Domestic Violence Task Force	16.588	2018-WF-01-4673 20129-WF-01-5372	9,729 8,396
Passed through State of LA - Commission on Law Enforcement Victim Assistance Program	16.575	2017-VA-01/02/03/04-4280 2018-VA-01/02/03/04-5095	139,112 88,640
TOTAL U.S. DEPT. OF JUSTICE			<u>\$ 386,601</u>
US. DEPARTMENT OF HOMELAND SECURITY			
Passed through the South Central Planning & Development Commission State Homeland Security Grant Program	97.067	EMW-2017-SS-00058-S01	<u>7,583</u>
TOTAL US. DEPT. OF HOMELAND SECURITY			<u>\$ 7,583</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through State of LA - Dept of Public Safety & Corrections State and Community Highway Safety	20.600	2019-30-34 2020-30-34	67,784 87,207
TOTAL U.S. DEPT. OF TRANSPORTATION			<u>\$ 154,991</u>

See accompanying notes to schedules of expenditures of financial awards.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass Through Grantor's Number	Expenditures
U.S. DEPARTMENT OF TREASURY			
Passed through State of LA - Department of Administration ^ COVID-19 - Coronavirus Aid, Relief, and Economic Security Act	21.019	*	<u>4,540,651</u>
TOTAL U.S. DEPT. OF TREASURY			<u>\$ 4,540,651</u>
TOTAL FEDERAL AWARDS			<u><u>\$ 5,089,826</u></u>

* CFDA and/or Grantor's Number not available

^ Major Program

See accompanying notes to schedules of expenditures of financial awards.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

NOTE A - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Lafourche Parish Sheriff and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B – Indirect Cost Rate

The Sheriff has not negotiated an indirect cost rate. Also, the Sheriff elected not to use the 10% de minimis cost rate as allowed by 2 CFR 200.414 Indirect (F&A) costs.

NOTE C – Reconciliation to Financial Statements

The federal grant expenditures are reported within the various expenditure categories of the general fund and are not readily distinguishable to the Schedule of Expenditures of Federal Awards. However, revenue is generally recorded for these grants in an amount equal to allowable costs incurred and therefore the following reconciliation to reported federal grant revenue is provided:

Intergovernmental revenue in the governmental fund Statement of revenues, expenditures, and changes in Fund balance for the year ended June 30, 2020	\$ 9,439,981
Intergovernmental revenue from non-federal sources	<u>(4,350,154)</u>
Total federal award expenditures per schedule	<u>\$ 5,089,827</u>

**Other Information Required by
*Government Auditing Standards***



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

Honorable Craig Webre
Lafourche Parish Sheriff
Thibodaux, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the remaining fund information of the Lafourche Parish Sheriff (the Sheriff), State of Louisiana, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated February 12, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Thibodaux, Louisiana
February 12, 2021



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

Honorable Craig Webre
Lafourche Parish Sheriff
Thibodaux, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Lafourche Parish Sheriff Office's (the "Sheriff") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Sheriff's major federal programs for the year ended June 30, 2020. The Sheriff's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report Internal Control Over Compliance

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

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

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

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



Thibodaux, Louisiana
February 12, 2021

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

Part A. Summary of Auditor's Results

Financial Statements

- | | |
|--|------------|
| 1. Type of auditors' report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| c. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|---|------------|
| 1. Type of auditors' report issued on compliance for major programs | Unmodified |
| 2. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not Considered to be material weaknesses? | None noted |
| 3. Any audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No |
| 4. Identification of the major programs: | |
| COVID-19 – Coronavirus Relief Fund CFDA #21.019 | |
| 5. Dollar threshold used to distinguish between type A type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | No |

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

Part B. Findings Related to the Financial Statements

There were no findings related to the financial statements for the year ended June 30, 2020.

Part C. Findings Related to Compliance and Other Matters

There were no findings related to compliance and other matters for the year ended June 30, 2020.

Part D. Findings and Questioned Costs – Major Federal Award Program

There were no findings or questioned costs related to the major federal award program for the year ended June 30, 2020.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Schedule of Prior Year Findings
For the Year Ended June 30, 2020

- A. Findings required to be reported in accordance with *Government Auditing Standards* - Internal Control

There were no items previously reported under this section.

- B. Findings required to be reported in accordance with *Government Auditing Standards* - Compliance

2019-1 Fraud Incident – Originated Externally (Compliance)

Status: Resolved. The investigation has been closed due to the lack of evidence. No further information nor recovery of funds have been discovered.