

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

AS OF JUNE 30, 2020
AND FOR THE YEAR THEN ENDED

WITH
INDEPENDENT AUDITOR'S REPORT



SILAS SIMMONS LLP

CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

CONCORDIA PARISH SHERIFF
 VIDALIA, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 2020

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CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2020

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INDEPENDENT AUDITOR'S REPORT

Honorable David K. Hedrick, Jr.
Concordia Parish Sheriff
Vidalia, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Concordia Parish Sheriff as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Concordia Parish Sheriff's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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 aggregate remaining fund information of the Concordia Parish Sheriff 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 management's discussion and analysis on pages 4 through 8, the budgetary comparison information on page 31 and 32, the Schedule of the Sheriff's Proportionate Share of the Net Pension Liability on page 33, the Schedule of the Sheriff's Contributions on page 34, and the Schedule of Changes in Net OPEB Liability and Related Ratios on page 35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head and the Sheriff's sworn affidavit on pages 36 and 37, respectively, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head and the Sheriff's sworn affidavit are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head and the Sheriff's sworn affidavit are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2020, on our consideration of the Concordia Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is 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 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 Concordia Parish Sheriff's internal control over financial reporting and compliance.

This report is intended for the information of the Concordia Parish Sheriff and the Legislative Auditor of the State of Louisiana and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "Silas Simmons, LLP".

Natchez, Mississippi
December 31, 2020

SECTION I
REQUIRED SUPPLEMENTARY INFORMATION

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

INTRODUCTION

The discussion and analysis (MD&A) of the Concordia Parish Sheriff's financial performance provides an overall narrative review of the Sheriff's financial activities for the year ended June 30, 2020. The intent of this discussion and analysis is to look at the Sheriff's performance as a whole; readers should also review the notes to the basic financial statements and the financial statements to enhance their understanding of the Sheriff's financial performance.

The Concordia Parish Sheriff's office is located on Carter Street in Vidalia, Louisiana, with outlying facilities located in all parts of Concordia Parish.

FINANCIAL HIGHLIGHTS

The financial statements included in this report provide insight into the financial status for the year. Based upon the operations of the years ended June 30, 2020 and 2019, the Concordia Parish Sheriff's net position increased by \$356,812 in 2020 and decreased by \$594,402 in 2019. This resulted in an ending net position (deficit) of (\$10,125,558) in 2020 and (\$10,482,370) in 2019.

1. The ending cash balance for the Concordia Parish Sheriff was \$834,920 at June 30, 2020, and \$964,709 at June 30, 2019.
2. The Sheriff had \$12,204,357 in revenues for the year ended June 30, 2020, and \$9,921,782 for the year ended June 30, 2019, which primarily consisted of property taxes, grants, prisoner upkeep, and interest income. There were \$11,847,545 in expenditures, including depreciation of \$301,254, for the year ended June 30, 2020, and \$10,516,184 in expenditures, including depreciation of \$292,568, for the year ended June 30, 2019.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Concordia Parish Sheriff's basic financial statements. The Sheriff's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

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

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

The statement of activities presents information showing how the Sheriff's net position changed during the most recent fiscal year.

The government-wide financial statements outline functions of the Sheriff that are principally supported by property taxes and intergovernmental revenues (governmental activities). Fixed assets and related debt are also supported by taxes and intergovernmental revenues.

The government-wide financial statements can be found on pages 9 through 10 of this report.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

The basic governmental fund financial statements can be found on pages 11 through 16 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the fund financial statements. The notes to the financial statements can be found on pages 17 through 30 of this report.

FUND FINANCIAL ANALYSIS

Net position may serve as a useful indicator of a government's financial position. In the case of the Sheriff's, liabilities exceeded assets by \$10,125,558 as of June 30, 2020.

Net Position for the periods ending June 30, 2020 and 2019

The following is a condensed statement of the Concordia Parish Sheriff's net position as of June 30, 2020 and 2019:

	Year ended June 30,	
	2020	2019
Current assets	\$ 2,934,989	\$ 2,907,145
Noncurrent assets – capital assets	<u>3,473,204</u>	<u>3,701,475</u>
Total assets	<u>\$ 6,408,193</u>	<u>\$ 6,608,620</u>
 Deferred outflows of resources	 <u>\$ 7,237,577</u>	 <u>\$ 3,725,831</u>
Current liabilities	\$ 518,475	\$ 458,098
Long-term liabilities	<u>14,997,980</u>	<u>17,862,773</u>
Total liabilities	<u>\$ 15,516,455</u>	<u>\$ 18,320,871</u>
 Deferred inflows of resources	 <u>\$ 8,254,873</u>	 <u>\$ 2,495,950</u>
Net position		
Investment in capital assets	\$ 3,429,965	\$ 3,636,806
Unrestricted (deficit)	<u>(13,555,523)</u>	<u>(14,119,176)</u>
Total net position (deficit)	<u>\$ (10,125,558)</u>	<u>\$ (10,482,370)</u>

A large portion of the Sheriff's net (deficit) is its investment in capital assets such as equipment and facilities, in the amount of \$3,429,965. The deficit of \$13,555,523, unrestricted, is current assets less OPEB, accrued compensated absences liabilities, and net pension liability.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

The following is a summary of the statement of activities:

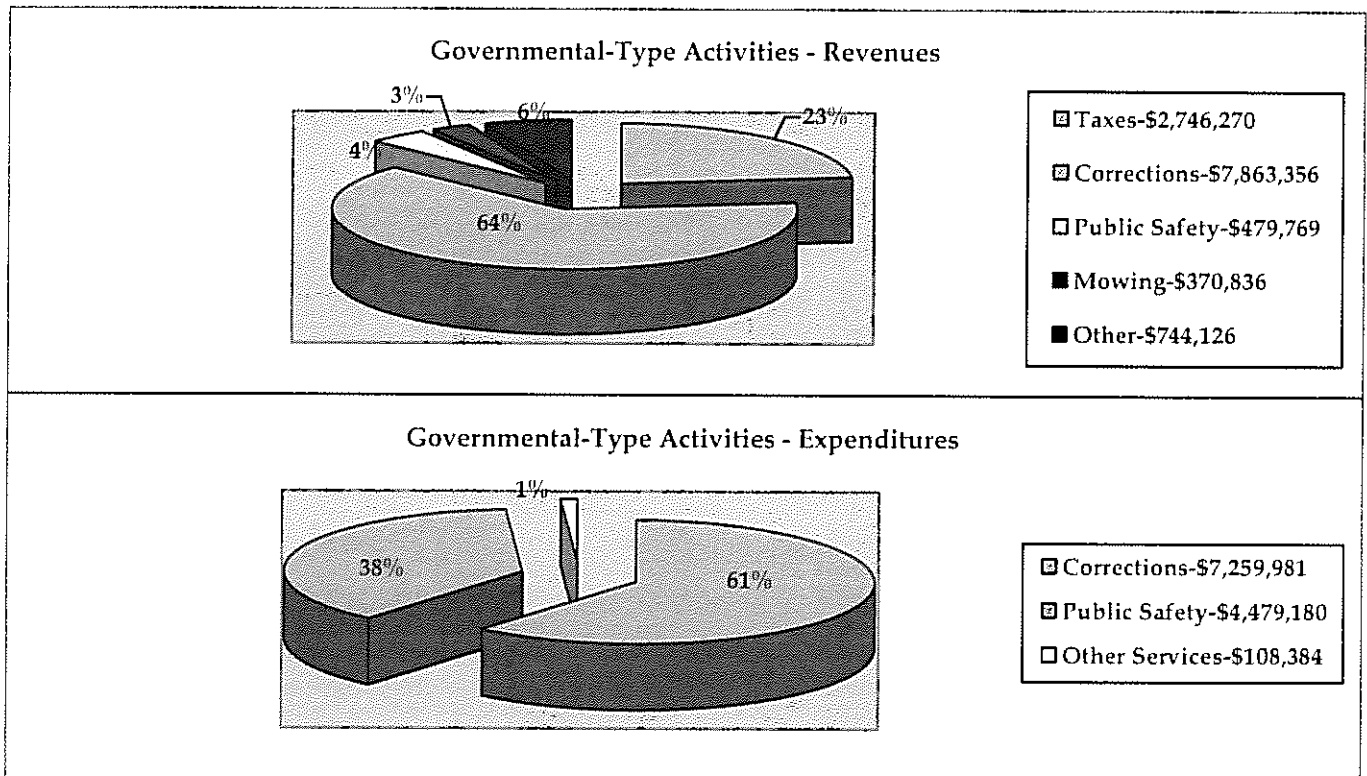
	Year ended June 30,	
	<u>2020</u>	<u>2019</u>
Revenues		
Charges for services		
Public safety	\$ 345,430	\$ 290,000
Corrections	7,354,687	5,644,111
Mowing	370,836	283,225
General revenues		
Ad valorem taxes	2,746,270	2,698,540
State supplementary pay	453,970	339,521
State revenue sharing	125,452	130,312
Interest	7,101	7,324
Other	157,603	5,314
Grants	<u>643,008</u>	<u>523,435</u>
Total revenues	<u>\$ 12,204,357</u>	<u>\$ 9,921,782</u>
Expenses		
Operating expenses		
Public safety	\$ 4,479,180	\$ 3,915,797
Corrections	7,259,981	6,488,013
Mowing	<u>108,384</u>	<u>112,374</u>
Total expenses	<u>\$ 11,847,545</u>	<u>\$ 10,516,184</u>
Increase (decrease) in net position	<u>\$ 356,812</u>	<u>\$ (594,402)</u>
Net position, beginning of year (deficit)	<u>\$ (10,482,370)</u>	<u>\$ (9,887,968)</u>
Net position, end of year (deficit)	<u>\$ (10,125,558)</u>	<u>\$ (10,482,370)</u>

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020**

Governmental-Type Activities

The governmental-type activities of the Sheriff include revenues resulting from fines and fees charged, fees charged for the care and feeding of prisoners, and contract fees for mowing and upkeep activities. It also includes grants for law enforcement activities and prisoner functions.

The following presents in graphs the information from the Statement of Activities for the governmental-type activities:



The notes to the financial statements should be read to have a full understanding of the data in the government-wide financial statements.

CAPITAL ASSETS AND DEBT

As of June 30, 2020, the Sheriff had \$10,310,592 invested in capital assets net of accumulated depreciation of \$6,837,888. During the fiscal year ended June 30, 2020, the Sheriff had \$96,161 in capital asset additions.

LONG-TERM DEBT

At June 30, 2020, the Sheriff had total long-term debt of \$14,997,980, which was due to the net pension liability, net OPEB obligation, capital lease, and accrued compensated absences. Notes 7-10 to the financial statements includes information related to this debt.

BUDGET AMENDMENTS

Amendments to the budget for revenues resulted from a change in revenues and expenditures from the amounts estimated at the beginning of the year. For the year audited, the budget was amended once.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2020

MANAGEMENT COMMENTS

MANAGEMENT COMMENTS:

End of FY 2020

As with all businesses, COVID-19 hit the Concordia Parish Sheriff's office hard. The CPSO was forced to make some hard and speedy decisions while dealing with the issues faced during this pandemic. Although revenue increased due to the opening of the Concordia Parish Women's Facility, the CPSO incurred some unforeseen expenses related to COVID testing, sanitation and sterilization, loss wages, increased overtime pay, and shutdown pay.

The Concordia Parish Women's Facility has been a growing project for the past 2 ½ years. At its peak during fiscal year 2019-2020, this facility held 200+ female inmates from throughout the state. However, during the first four months of the pandemic, this number decreased drastically due to inmate transfer shutdowns, required inmate quarantines, and mandatory inmate releases. The CPSO was able to maintain all employees during this period and was able to disperse payroll expenses by utilizing employees at other details to offset staff shortages due to COVID.

This year forced the CPSO to pursue creative avenues to keep our employees, as well as our inmates, safe while continuing to make on-site drug and rehabilitation programs available to our inmates. We continued to pursue intergovernmental support for the continuance of our programs through both federal and state grants. The CPSO opened all classes, as well as the work release program, to our female inmates, thus honoring our mission to rehabilitate those inmates we house.

The Concordia Parish Sheriff's Office continues to provide approximately 175 jobs to Parish and surrounding Parish residents, and maintains the operations of the Concordia Parish Correctional Facility, Concordia Parish Women's Facility (formerly the Concordia Parish Work Release), as well as the Concordia Parish Sheriff's Office. These jobs include the operation of the criminal, civil, administrative, and correctional divisions. We have also worked to streamline the CPSO benefits offered to its employees as an incentive for future hiring.

The CPSO staff continues to work to cut costs in efforts to balance the budget. The CPSO has continued to utilize a lease program for all patrol and transport vehicles, which has allowed the CPSO to save money by reducing spending in repair, maintenance, fuel, and upkeep. Credit card collections were implemented online to increase collections in taxes, fines, and fees. A new website has been developed to increase online payments, as well as keeping the public abreast of Sheriff office activity.

REQUEST FOR INFORMATION

This financial report is designed to provide citizens, taxpayers, customers, and creditors with a general overview of the Sheriff's finances and to show the Sheriff's accountability for the money received. Any questions about this report or request for additional information may be directed to Sheriff Hedrick at (318) 336-5231.

SECTION II
GOVERNMENT-WIDE FINANCIAL STATEMENTS

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
JUNE 30, 2020

	Total
<u>ASSETS</u>	
Cash and cash equivalents	\$ 834,920
Accounts receivable	1,405,670
Due from other governmental units	660,347
Commodities inventory	19,771
Prepaid expenses	14,281
Capital assets - net	3,473,204
Total assets	\$ 6,408,193
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
	\$ 7,237,577
<u>LIABILITIES</u>	
Accounts payable	\$ 305,927
Salaries and benefits payable	190,301
Capital lease payable - current	22,247
Capital lease payable - long-term	20,992
Accrued compensated absences	494,699
Net OPEB obligation	9,573,035
Net pension liability	4,909,254
Total liabilities	\$ 15,516,455
<u>DEFERRED INFLOWS OF RESOURCES</u>	
	\$ 8,254,873
<u>NET POSITION</u>	
Invested in capital assets, net of capital lease obligations	\$ 3,429,965
Unrestricted (deficit)	(13,555,523)
Total net position (deficit)	\$ (10,125,558)

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

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Fines, Fees, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenues and Changes in Net Position Governmental Activities</u>
Governmental activities:				
Public safety	\$ 4,479,180	\$ 345,430	\$ 134,339	\$ (3,999,411)
Correctional	7,259,981	7,354,687	508,669	603,375
Grass mowing	108,384	370,836	-	262,452
Total governmental activities	<u>\$ 11,847,545</u>	<u>\$ 8,070,953</u>	<u>\$ 643,008</u>	<u>\$ (3,133,584)</u>
General revenues:				
Taxes - ad valorem				\$ 2,746,270
State supplementary pay				453,970
State revenue sharing				125,452
Interest earnings				7,101
Miscellaneous				157,603
Total general revenues				<u>\$ 3,490,396</u>
Change in net position				\$ 356,812
Net position - beginning (deficit)				<u>(10,482,370)</u>
Net position - ending (deficit)				<u><u>\$ (10,125,558)</u></u>

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

SECTION III
FUND FINANCIAL STATEMENTS

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

ASSETS

Cash and cash equivalents	\$ 834,920
Accounts receivable	1,405,670
Due from other governmental units	660,347
Commodities inventory	19,771
Prepaid expenses	14,281
	<hr/>
Total assets	\$ 2,934,989
	<hr/> <hr/>

LIABILITIES

Accounts payable	\$ 305,927
Salaries and benefits payable	190,301
	<hr/>
Total liabilities	\$ 496,228
	<hr/> <hr/>

FUND BALANCE

Unassigned	\$ 2,438,761
	<hr/>
Total liabilities and fund balances	\$ 2,934,989
	<hr/> <hr/>

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

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

Fund Balances, Total Governmental Funds (Statement C)	\$	2,438,761
Total Net Position reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Capital assets, net		3,473,204
Deferred outflows and inflows are not financial resources or currently payable.		
Deferred outflows	\$	7,237,577
Deferred inflows		(8,254,873)
		<u>(1,017,296)</u>
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Capital lease	\$	(43,239)
Accrued compensated absences		(494,699)
Net OPEB obligation		(9,573,035)
Net pension liability		(4,909,254)
		<u>(15,020,227)</u>
Net Position of Governmental Activities (Statement A)	\$	<u>(10,125,558)</u>

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

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

REVENUES

Ad valorem taxes	\$ 2,746,270
Intergovernmental revenues:	
Federal funds:	
Grants: Correctional	13,331
Public safety	102,661
State funds:	
State revenue sharing	125,452
State supplementary pay	453,970
State grants: Correctional	495,338
Public safety	31,678
Mowing contract	370,836
Miscellaneous	157,603
Fines and forfeitures	55,979
Civil and criminal fees	141,730
Feeding and keeping prisoners - jail	147,721
Feeding and keeping prisoners - CPCF	7,042,734
Telephone commissions - CPCF	311,953
Interest income	7,101
Total revenues	<u>\$ 12,204,357</u>

EXPENDITURES

Public safety:	
Personnel services and related benefits	\$ 3,238,160
Operating services	1,019,936
Materials and supplies	162,239
Travel and other charges	15,683
Capital outlay	36,919
Total public safety	<u>\$ 4,472,937</u>
Correctional facility:	
Personnel services and related benefits	\$ 5,172,722
Operating services	2,171,540
Materials and supplies	262,758
Capital outlay	36,064
Total correctional facility	<u>\$ 7,643,084</u>
Grass mowing contract:	
Operating services	\$ 70,772
Materials and supplies	26,102
Total grass mowing contract	<u>\$ 96,874</u>
Total expenditures	<u>\$ 12,212,895</u>
Net change in fund balance	\$ (8,538)
Fund balance at beginning of year	2,470,477
Fund balance at end of year	<u><u>\$ 2,461,939</u></u>

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

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Net Change in Fund Balances, Total Governmental Funds (Statement E) \$ (8,538)

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	\$ 72,983	
Depreciation expense	(301,254)	(228,271)

Net pension expense is reported in governmental funds as expenditures as they are paid; however, in the statement of activities the net position expense is reported according to estimates required by GASB 68.

Pension expenses paid	\$ (395,790)	
Pension expenses per GASB 68	997,650	601,860

Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds.

Compensated absences	\$ 162,664	
Net other post-employment benefits	(192,333)	(29,669)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

21,430

Change in Net Position of Governmental Activities (Statement B)	\$	<u><u>356,812</u></u>
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CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2020

	Sheriff's Fund	Tax Collector Fund	Inmate Fund	Total
<u>ASSETS</u>				
Cash and cash equivalents	\$ 127,261	\$ 159,657	\$ 223,162	\$ 510,080
Accounts receivable	138,611	207,030	-	345,641
	<u>\$ 265,872</u>	<u>\$ 366,687</u>	<u>\$ 223,162</u>	<u>\$ 855,721</u>
<u>LIABILITIES</u>				
Due to taxing bodies and others	\$ 265,872	\$ 366,687	\$ 223,162	\$ 855,721
Total current liabilities	<u>\$ 265,872</u>	<u>\$ 366,687</u>	<u>\$ 223,162</u>	<u>\$ 855,721</u>

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

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
STATEMENT OF CHANGES - FIDUCIARY NET POSITION
JUNE 30, 2020

	Sheriff's Fund	Tax Collector Fund	Inmate Fund	Total
Unsettled balance due to taxing bodies and others at beginning of year	\$ 200,890	\$ 282,789	\$ 188,535	\$ 672,214
ADDITIONS				
Deposits:				
Fines, forfeitures, and costs	\$ 518,015	\$ -	\$ -	\$ 518,015
Suits and seizures	252,841	-	-	252,841
Garnishments	151,285	-	-	151,285
Taxes, fees paid to tax collector	-	14,477,761	-	14,477,761
State revenue sharing	-	399,528	-	399,528
Interest earned	1,429	23,642	-	25,071
Inmate income	-	-	1,565,575	1,565,575
Total additions	\$ 923,570	\$ 14,900,931	\$ 1,565,575	\$ 17,390,076
DEDUCTIONS				
Deposits, taxes, fees settled to:				
Concordia Parish:				
Sheriff's general fund	\$ 484,954	\$ 2,888,045	\$ 352,820	\$ 3,725,819
Clerk of Court	38,247	-	-	38,247
Police Jury	25,896	1,704,728	-	1,730,624
School Board	-	5,540,670	-	5,540,670
Library	-	1,178,253	-	1,178,253
Assessor	-	601,579	-	601,579
Concordia Council on Aging	-	535,671	-	535,671
Health service	-	242,406	-	242,406
Monterey Fire Protection Parish	-	116,544	-	116,544
Concordia Fire Parish No. 2	-	601,322	-	601,322
Concordia Recreation Parish No. 1	-	121,227	-	121,227
Concordia Recreation Parish No. 2	-	77,168	-	77,168
Concordia Recreation Parish No. 3	-	331,428	-	331,428
Town of Vidalia	-	114,432	-	114,432
Louisiana Tax Commission	-	20,319	-	20,319
Louisiana Forestry Service	-	7,804	-	7,804
Fifth Parish Levee Board	-	551,826	-	551,826
Litigants	111,397	-	-	111,397
Other cash disbursed	198,094	183,611	1,178,128	1,559,833
Total deductions	\$ 858,588	\$ 14,817,033	\$ 1,530,948	\$ 17,206,569
Unsettled balances due to taxing bodies and others at end of year	\$ 265,872	\$ 366,687	\$ 223,162	\$ 855,721

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

**CONCORDIA PARISH SHERIFF
VIDALIA, 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 Sheriff serves a four-year term as the chief executive officer of the law enforcement Parish 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, costs, and bond forfeitures imposed by the Parish court.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Concordia Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

The Sheriff is an independently elected official; however, the Sheriff is fiscally dependent on the Concordia Parish Police Jury. The Police Jury maintains and operates the Parish courthouse in which the Sheriff’s office is located and provides funds for equipment and furniture for the Sheriff’s office. Because the Sheriff is fiscally dependent on the Police Jury, the Sheriff is a component unit of the Concordia Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Sheriff and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all or most of the Sheriff’s general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund’s assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Sheriff. The following are the Sheriff’s governmental funds:

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. FUND ACCOUNTING (continued)

Governmental Funds (continued)

General Fund - The primary operating fund of the Sheriff and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Sheriff policy.

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections), for deposits held pending court action, and deposits held for inmates. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus but use the modified accrual basis of accounting.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

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

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

Revenues

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

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

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

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (continued)

Expenditures

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character and function.

Government-Wide Financial Statements (GWFS)

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues

Program revenues included in the Statement of Activities (Statement B) are derived directly from Sheriff users as a fee for services; program revenues reduce the cost of the function to be financed from the Sheriff's general revenues.

E. BUDGETS

The Sheriff uses the following budget practices:

1. The Sheriff prepares a proposed budget for the general fund in June of each year for the year beginning July 1.
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 is held on the proposed budget at least 10 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 adopted by the Sheriff.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. Budgets are adopted on a modified accrual basis.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the Sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States or under the laws of the United States.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. INVENTORIES

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by various governmental agencies. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method.

H. PREPAID ITEMS

Certain payments for insurance reflect cost applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

I. CAPITAL ASSETS

Capital assets, which include land, buildings, furniture, fixtures and equipment, and vehicles, are reported in the statement of net position. Capital assets are capitalized at historical cost or estimated cost if historical is not available.

Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Vehicles	5 - 10 years
Buildings	20 - 40 years
Furniture, fixtures, and equipment	5 - 20 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

J. COMPENSATED ABSENCES

The Sheriff has the following policy relating to vacation and sick leave:

After one year of service, employees of the Sheriff's office receive five working days of noncumulative vacation leave. For each year thereafter, they receive a total of 10 working days of noncumulative vacation leave. Employees receive the same number of cumulative sick leave days, which are not payable upon termination or retirement.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. COMPENSATED ABSENCES (continued)

The Sheriff's recognition and measurement criteria for compensated absences follows: GASB Statement 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if *both* of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- a. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- b. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments, as well as other employees who are expected to become eligible in the future to receive such payments.

The current portion of the liability for compensated absences is not reported in the fund financial statements. The liability is reported in the government-wide statements.

K. 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.

L. NET POSITION/FUND BALANCES

In the statement of net position, the difference between a government's assets and liabilities is recorded as net position. The two components of net position are as follows:

Invested in Capital Assets, Net of Related Debt – This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes, capital leases, or other borrowings attributable to the acquisition, construction, or improvement of capital assets.

Unrestricted – This category represents net position not appropriable for expenditures or legally segregated for a specific future use.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

This statement of financial position will often report a separate section for deferred outflows and/or deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources until that time.

NOTE 2 - LEVIED TAXES

The Sheriff is the ex-officio tax collector of the Parish and is responsible for the collection and distribution of ad valorem taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of the following year. The taxes are based on assessed values determined by the Concordia Parish Tax Assessor and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deduction for assessor's compensation and pension fund contributions.

The following is a summary of Concordia Parish levied ad valorem taxes for 2020:

Description	Levied Millage	Authorized Millage	Expiration Date
Parish Tax:			
General alimony tax	2.27 M	2.27 M	N/A
Library	8.50 M	8.50 M	2028
Highway, drainage, and building upkeep	10.00 M	10.00 M	2027
Health unit	1.81 M	1.81 M	2020
Assessor	4.34 M	4.34 M	N/A
Sheriff's law enforcement	8.62 M	8.62 M	N/A
Sheriff's special	12.00 M	12.00 M	2026
School construction	2.81 M	2.81 M	N/A
School new construction	12.41 M	12.41 M	2019
School maintenance	25.00 M	25.00 M	2022
Fifth Louisiana Levee Parish	3.86 M	3.86 M	N/A
Recreation Parish No. 1	3.00 M	3.00 M	2027
Recreation Parish No. 2	6.21 M	6.21 M	2027
Recreation Parish No. 3	4.03 M	4.03 M	2050
Fire Parish No. 1	10.00 M	10.00 M	2026
Fire Parish No. 2 maintenance	6.91 M	6.91 M	2020
Forestry tax	\$.08/Acre	\$.08/Acre	N/A
Council on Aging	4.00 M	4.00 M	2028

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

NOTE 2 - LEVIED TAXES (continued)

The following is a summary of Concordia Parish ad valorem taxes assessed and collected (cash basis) and the taxes receivable at June 30, 2020:

	<u>Taxes Assessed</u>	<u>Taxes Collected</u>	<u>Taxes Uncollected 6/30/2020</u>
Parish tax:			
Police Jury - general alimony	\$ 308,242	\$ 303,784	\$ 4,458
Library	1,154,208	1,137,518	16,690
Police Jury - highway and drainage	1,357,892	1,338,256	19,636
Health unit	245,778	242,224	3,554
Assessor	589,325	580,803	8,522
Sheriff's law enforcement	1,629,472	1,605,908	23,564
Sheriff's special	1,170,504	1,153,578	16,926
School construction	381,568	376,050	5,518
School new construction	1,746,254	1,721,002	25,252
School maintenance	3,359,429	3,310,849	48,580
Fifth Louisiana Levee Parish	540,762	533,122	7,640
Recreation Parish No. 1	123,934	121,500	2,434
Recreation Parish No. 2	76,100	74,524	1,576
Recreation Parish No. 3	331,989	328,356	3,633
Fire Parish No. 1	118,018	115,513	2,505
Fire Parish No. 2	608,399	600,832	7,567
Town of Vidalia	115,550	114,446	1,104
Forestry tax	7,825	7,810	15
Council on Aging	543,157	535,302	7,855
	<u>\$ 14,408,406</u>	<u>\$ 14,201,377</u>	<u>\$ 207,029</u>

The uncollected taxes at June 30, 2020, were as follows:

Amount collected subsequent to June 30, 2020	\$ 146,618
Uncollected amounts were movable properties that have not been collected and cannot be located	<u>60,411</u>
	<u>\$ 207,029</u>

NOTE 3 - CASH AND CASH EQUIVALENTS

At June 30, 2020, the Sheriff has cash and cash equivalents, book balances, totaling \$834,920 as follows:

Interest-bearing demand deposits	\$ 797,408
Time deposits	<u>37,512</u>
Total	<u>\$ 834,920</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At June 30, 2020, the Sheriff had \$1,679,330 in deposits (collected bank balances). These deposits are secured from risk by \$758,157 of federal deposit insurance and \$5,370,915 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 4 - ACCOUNTS RECEIVABLE

The accounts receivable at June 30, 2020, are as follows:

River Corrections Prison	\$	1,177,539
Ad Valorem		32,465
Other		<u>195,666</u>
Total	\$	<u>1,405,670</u>

At June 30, 2020, no allowance for doubtful accounts was required since all amounts were deemed collectible.

NOTE 5 - DUE FROM OTHER GOVERNMENT UNITS

Amounts due from other government units at June 30, 2020, were as follows:

State of Louisiana:		
Prisoner upkeep	\$	6,500
State and federal		455,609
Other		<u>198,238</u>
Total	\$	<u>660,347</u>

NOTE 6 - CAPITAL ASSETS

A summary of the Concordia Parish Sheriff's capital assets follows:

	<u>Balance</u> <u>6/30/2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>6/30/2020</u>
Capital assets not being depreciated				
Land	\$ 180,500	\$ -	\$ -	\$ 180,500
Capital assets being depreciated				
Furniture, fixtures, and equipment	\$ 3,521,487	\$ 72,983	\$ -	\$ 3,594,470
Buildings and improvements	<u>6,536,122</u>	<u>-</u>	<u>-</u>	<u>6,536,122</u>
Total	<u>\$ 10,057,609</u>	<u>\$ 72,983</u>	<u>\$ -</u>	<u>\$ 10,130,592</u>
Less accumulated depreciation				
Furniture, fixtures, and equipment	\$ (3,232,709)	\$ (108,689)	\$ -	\$ (3,341,398)
Buildings and improvements	<u>(3,303,925)</u>	<u>(192,565)</u>	<u>-</u>	<u>(3,496,490)</u>
Total	<u>\$ (6,536,634)</u>	<u>\$ (301,254)</u>	<u>\$ -</u>	<u>\$ (6,837,888)</u>
Total being depreciated	<u>\$ 3,520,975</u>	<u>\$ (228,271)</u>	<u>\$ -</u>	<u>\$ 3,292,704</u>
Capital assets, net	<u>\$ 3,701,475</u>	<u>\$ (228,271)</u>	<u>\$ -</u>	<u>\$ 3,473,204</u>

Depreciation expense was charged to governmental activities as follows:

Public safety	\$	99,340
Corrections		190,404
Grass mowing		<u>11,510</u>
Total	\$	<u>301,254</u>

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

NOTE 7 - LONG-TERM LIABILITIES

The following is a summary of long-term liability activity and balances for the year ended June 30, 2020:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Compensated absences	\$ 657,363	\$ -	\$ (162,664)	\$ 494,699
Capital lease payable	<u>64,669</u>	<u>-</u>	<u>(21,430)</u>	<u>43,239</u>
	<u>\$ 722,032</u>	<u>\$ -</u>	<u>\$ (184,094)</u>	<u>\$ 537,938</u>

Capital lease payable at June 30, 2020, was comprised as follows:

John Deere Financing lease of \$85,311 payable in five payments of \$23,977 per year, bearing 3.75% interest, due May 17, 2022	<u>\$ 43,239</u>
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The annual requirement to amortize the capital lease payable as of June 30, 2020, is as follows:

<u>Year ended</u>	<u>Principal</u>	<u>Interest</u>
6/30/2021	\$ 22,247	\$ 1,730
6/30/2022	<u>20,992</u>	<u>881</u>
	<u>\$ 43,239</u>	<u>\$ 2,611</u>

NOTE 8 - PENSION PLAN

Plan Description - Substantially all employees of the Concordia Parish Sheriff's Office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs, deputies, and other employees who are found to be physically fit, who earn at least \$400 per month depending on year employed, and who were at least age 18 years or older at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 3.33% for each year of total service. In any case, the retirement benefit cannot exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

Members are not required to make any contributions to the Plan. The Concordia Parish Sheriff's Office is required to contribute at an actuarially determined rate. The combined rate is 22.50% of annual covered payroll. The Concordia Parish Sheriff's Office's contributions for the year ending June 30, 2020 and 2019, were \$1,633,414 and \$1,504,172, respectively, equal to the required contributions for each year.

The Louisiana Sheriff Pension and Relief Fund issues a publicly available Actuarial Valuation and required supplementary information. That information may be obtained by writing to the Sheriff's Pension and Relief Fund, 6554 Florida Boulevard, Suite 215, Baton Rouge, Louisiana 70806 or by calling (800) 586-9049.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 9 - PLAN DESCRIPTION AND BENEFITS

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 \$4,909,254 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 entities, actuarially determined. At June 30, 2019, the Sheriff's proportion was 1.037847%.

For the year ended June 30, 2020, the Sheriff recognized pension expense of \$1,347,888 less employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$350,238. At June 30, 2020, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 940,513
Changes of assumptions	1,500,337	-
Net difference between projected and actual earnings on pension plan investments	176,662	-
Changes in proportion and differences between Sheriff contributions and proportionate share of contributions	382,318	456,179
Sheriff contributions subsequent to the measurement date	<u>1,181,092</u>	<u>-</u>
Total	<u>\$ 3,240,409</u>	<u>\$ 1,396,692</u>

\$1,181,092 reported as deferred outflows of resources related to pensions resulting from Sheriff contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2021	\$ 183,434
2022	183,434
2023	183,434
2024	150,852
2025	35,333

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 9 – PLAN DESCRIPTION AND BENEFITS (continued)

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

Actuarial Assumptions. A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2019, are 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
Expected remaining service lives	2019 – 6 years 2018 – 6 years
Cost-of-living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

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

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

Asset Class	Expected Rate of Return		Long-Term Expected Portfolio Real Rate of Return
	Target Asset Allocation	Real Return Arithmetic Basis	
Equity securities	62%	7.1%	4.4%
Bonds	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%

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 9 - PLAN DESCRIPTION AND BENEFITS (continued)

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

Discount Rate. 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 System's actuary. Based on these assumptions, the System'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 Discount Rate

The following presents the net pension liability of the participating employers calculated using the discount rate of 7.10%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.10%) or one percentage point higher (8.10%) than the current date.

	Changes in Discount Rate 2019		
	1%	Current	1%
	Decrease 6.10%	Discount Rate 7.10%	Increase 8.10%
Net Pension Liability	\$ 10,266,001	\$ 4,909,254	\$ 401,063

NOTE 10 - POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

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

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

Life insurance coverage is provided to retirees, and 100% of the blended rate (active and retired) is paid by the employer for the full amount. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 75% of the original amount at age 65 and 50% of the original amount at age 70.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 – POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (continued)

General Information about the OPEB Plan (continued)

Employees covered by benefit terms – At June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	46
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>114</u>
	<u>160</u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$9,573,035 was measured as of June 30, 2020, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs – The total OPEB liability in the June 30, 2020 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
Prior discount rate	3.50%
Discount rate	2.21% annually
Health care cost trend rates	Flat 5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation Municipal Bond Index as of June 30, 2020, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2020.

Changes in the Total OPEB Liability

Balance at June 30, 2019	\$ 13,521,057
Changes for the year:	
Service cost	\$ 396,363
Interest	480,173
Differences between expected and actual experience	(7,340,976)
Changes in assumptions	2,803,016
Benefit payments and net transfers	(286,598)
Net changes	<u>\$ (3,948,022)</u>
Balance at June 30, 2020	<u>\$ 9,573,035</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 one percentage point lower (1.21%) or one percentage point higher (3.21%) than the current discount rate:

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Total OPEB liability	<u>\$ 11,281,374</u>	<u>\$ 9,573,035</u>	<u>\$ 8,209,805</u>

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

NOTE 10 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (continued)

Changes in the Total OPEB Liability (continued)

Sensitivity of the total OPEB liability to changes in the health care 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 health care cost trend rates that are one percentage point lower (4.5%) or one percentage point higher (6.5%) than the current health care cost trend rates:

	1% Decrease (4.5%)	Current Trend (5.5%)	1% Increase (6.5%)
Total OPEB liability	\$ 8,427,978	\$ 9,573,035	\$ 10,984,973

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 \$478,930. At June 30, 2020, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 964,686	\$ 6,525,312
Changes in assumptions	3,032,482	332,869
Total	<u>\$ 3,997,168</u>	<u>\$ 6,858,181</u>

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

Year ending June 30	
2021	\$ (397,606)
2022	(397,606)
2023	(397,606)
2024	(397,606)
2025	(397,606)
Thereafter	(872,983)

NOTE 11 - EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

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

NOTE 12 - RISK MANAGEMENT

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

SECTION IV
ADDITIONAL REQUIRED SUPPLEMENTARY INFORMATION

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Ad valorem taxes	\$ 2,700,000	\$ 2,796,792	\$ 2,746,270	\$ (50,522)
Intergovernmental revenues:				
Federal fund:				
Grants:				
Correctional	40,000	11,215	13,331	2,116
Public safety	100,000	86,368	102,661	16,293
State funds:				
State revenue sharing	133,000	105,542	125,452	19,910
State supplementary pay	380,000	381,922	453,970	72,048
State grants:				
Correctional	520,000	416,725	495,338	78,613
Public safety	10,000	26,651	31,678	5,027
Mowing contract	267,000	311,982	370,836	58,854
Miscellaneous	100,000	156,354	157,603	1,249
Fines and forfeitures	80,000	55,535	55,979	444
Civil and criminal fees	200,000	140,607	141,730	1,123
Feeding and keeping prisoners - jail	90,000	146,550	147,721	1,171
Feeding and keeping prisoners - CPCF	5,527,000	6,986,923	7,042,734	55,811
Telephone commissions	200,000	309,481	311,953	2,472
Interest income	3,000	7,045	7,101	56
Total revenues	<u>\$ 10,350,000</u>	<u>\$ 11,939,692</u>	<u>\$ 12,204,357</u>	<u>\$ 264,665</u>
Expenditures				
Public safety	\$ 3,940,000	\$ 4,210,258	\$ 4,472,937	\$ (262,679)
Correctional facility	6,300,000	7,157,148	7,643,084	(485,936)
Grass mowing contract	80,000	90,715	96,874	(6,159)
Total expenditures	<u>\$ 10,320,000</u>	<u>\$ 11,458,121</u>	<u>\$ 12,212,895</u>	<u>\$ (754,774)</u>
Excess of expenditures over revenues	\$ 30,000	\$ 481,571	\$ (8,538)	\$ (490,109)
Fund balance - beginning of year	<u>2,470,477</u>	<u>2,470,477</u>	<u>2,470,477</u>	<u>-</u>
Fund balance - end of year	<u>\$ 2,500,477</u>	<u>\$ 2,952,048</u>	<u>\$ 2,461,939</u>	<u>\$ (490,109)</u>

See Independent Auditor's Report.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
NOTES TO THE BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

General Budget Policies

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least 10 days prior to the public hearing. A public hearing is held at the Concordia Parish Sheriff's office during the month of June for comments from taxpayers. The budget is established and controlled by the Sheriff at the object level of expenditure. Appropriations lapse at year-end and must be re-appropriated for the following year to be expended.

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

Budget Basis of Accounting

All governmental funds' budgets are prepared on the modified accrual basis of accounting. Budgeted amounts are as originally adopted or as amended by the Sheriff. Legally, the Sheriff must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Sheriff to amend its budgets when revenues, plus projected revenues within a fund, are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more.

**CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF THE SHERIFF'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LOUISIANA SHERIFF'S PENSION AND RELIEF SYSTEM**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Sheriff's proportion of the net pension liability (asset)	1.0378470%	.94953%	1.0284820%	1.094422%	1.0556120%	1.096722%
Sheriff's proportionate share of the net pension liability (asset)	\$ 4,909,254	\$ 3,641,114	\$ 4,453,608	\$ 6,946,181	\$ 4,705,410	\$ 4,343,025
Sheriff's covered-employee payroll	\$ 7,259,317	\$ 6,147,353	\$ 7,123,219	\$ 7,615,321	\$ 7,333,016	\$ 7,560,740
Sheriff's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	67.63%	59.23%	62.52%	91.21%	64.17%	57.44%
Plan fiduciary net position as a percentage of the total pension liability	88.91%	90.41%	88.49%	82.61%	86.61%	87.34%

- This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF THE SHERIFF'S CONTRIBUTIONS
LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 1,181,092	\$ 889,263	\$ 833,257	\$ 943,900	\$ 1,007,131	\$ 997,327
Contributions in relation to the contractually required contribution	<u>(1,181,092)</u>	<u>(889,263)</u>	<u>(833,257)</u>	<u>(943,900)</u>	<u>(1,007,131)</u>	<u>(997,327)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Sheriff's covered-employee payroll	\$ 9,633,523	\$ 7,259,317	\$ 6,147,353	\$ 7,123,219	\$ 7,615,321	\$ 7,333,016
Contributions as a percentage of covered-employee payroll	12.26%	12.25%	13.5%	13.2%	13.2%	13.6%

- This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF CHANGES IN NET 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	\$ 451,813	\$ 397,362	\$ 396,363
Interest	408,904	452,831	480,173
Changes of benefit terms	-	-	-
Differences between expected and actual experience	358,605	807,093	(7,340,976)
Changes of assumptions	(423,651)	639,260	2,803,016
Benefit payments	<u>(263,380)</u>	<u>(277,866)</u>	<u>(286,598)</u>
Net change in total OPEB liability	\$ 532,291	\$ 2,018,680	\$ (3,948,022)
Total OPEB liability – beginning	<u>10,970,086</u>	<u>11,502,377</u>	<u>13,521,057</u>
Total OPEB liability – ending	<u>\$ 11,502,377</u>	<u>\$ 13,521,057</u>	<u>\$ 9,573,035</u>
Covered-employee payroll	\$ 5,825,163	\$ 5,999,918	\$ 3,552,998
Net OPEB liability as a percentage of covered-employee payroll	197.46%	222.35%	269.44%

Notes to Schedule

<i>Benefit Changes:</i>	None	None	None
<i>Changes of Assumptions:</i>			
Discount Rate	3.87%	3.50%	2.21%
Mortality	RP-2000	RP-2000	RP-2014
Trend	5.5%	5.5%	Variable

- This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

See Independent Auditor's Report.

SECTION V
OTHER SUPPLEMENTARY INFORMATION

CONCORDIA PARISH SHERIFF
 VIDALIA, LOUISIANA
 SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS,
 AND OTHER PAYMENTS TO AGENCY HEAD
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

Agency Head Name:	David K. Hedrick, Jr., Sheriff	
Salary	\$	145,762
Benefits – insurance		8,251
Benefits – retirement		42,410
Deferred compensation		10,652
Expense allowance		14,576
Cell phone		582
Registration fees		<u>220</u>
Total	\$	<u><u>222,453</u></u>

See Independent Auditor's Report.

STATE OF LOUISIANA, PARISH OF CONCORDIA

AFFIDAVIT

David K. Hedrick, Jr, Sheriff of Concordia Parish

BEFORE ME, the undersigned authority, personally came and appeared, David K. Hedrick, Jr, the sheriff of Concordia Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$159,657 is the amount of cash on hand in the tax collector account on June 30, 2020;

He further deposed and said:

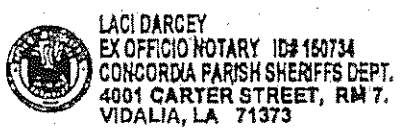
All itemized statements of the amount of taxes collected for tax year 2019, by taxing authority, are true and correct.

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.

David K. Hedrick, Jr.
Signature
Sheriff of Concordia
(Parish)

SWORN to and subscribed before me, Notary, this 5 day of January 2021, in my office in the Vidalia, Louisiana.
(City/Town)

Laci Dargey (Signature)
Laci Dargey (Print), # 150734
Notary Public
Ex Officio (Commission)



SECTION VI
OTHER REPORTS



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

Honorable David K. Hedrick, Jr.
Concordia Parish Sheriff
Vidalia, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Concordia Parish Sheriff as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Concordia Parish Sheriff's basic financial statements and have issued our report thereon dated December 31, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Concordia Parish Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Concordia Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Concordia 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Concordia Parish Sheriff's Response to Findings

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

Purpose of This Report

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

A handwritten signature in cursive script that reads "Silas Simmons, LLP".

Natchez, Mississippi
December 31, 2020

SECTION VII
SCHEDULE OF FINDINGS

CONCORDIA PARISH SHERIFF
 VIDALIA, LOUISIANA
 SCHEDULE OF FINDINGS
 FOR THE YEAR ENDED JUNE 30, 2020

Section I: Summary of Auditor's Reports

- | | |
|--|-------------|
| 1. Type of auditor's report issued on the primary government financial statements: | |
| Governmental activities | Unqualified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(s) identified that are not considered to be material weaknesses? | No |
| 3. Noncompliance material to the primary government financial statements? | Yes |

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

Reference No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken
Section I – Internal Control and Compliance Material to the Financial Statements:				
2019-1	6-30-2019	<u>Late Filing of Financial Statements (Compliance Finding)</u> The Sheriff’s audited financial statements were not completed and submitted to the Louisiana Legislative Auditor’s office by the statutory date of December 31, 2019.	Yes	Management filed timely for the fiscal year ended June 30, 2020.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SCHEDULE OF CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

Section I - Internal Control and Compliance Material to Financial Statements:

N/A

Section II - Internal Control and Compliance Material to Federal Awards:

N/A

Section III - Management Letter:

N/A