

St. Helena Parish Sheriff
Greensburg, Louisiana

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended
June 30, 2021

St. Helena Parish Sheriff
Greensburg, Louisiana

Annual Financial Statements
And Supplemental Information Schedules

As of and for the Year Ended June 30, 2021
Table of Contents

	<u>Statement</u>	<u>Page</u>
Independent Auditor's Report		1-2
Required Supplementary Information (Part I):		
Management Discussion and Analysis		3-8
Basic Financial Statements:		
Government-Wide Statements:		
Statement of Net Position	A	9
Statement of Activities	B	10
Fund Financial Statements:		
Balance Sheet- Governmental Funds	C	11
Reconciliation of the Governmental Funds Balance sheet to the Government-Wide Financial Statement of Net Position	D	12
Statement of Revenues, Expenditures, and Changes in Fund Balances	E	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities	F	14
Fiduciary Fund Financial Statements:		
Statement of Net Position – Fiduciary	G	15
Notes to Financial Statements		16-41
Required Supplementary Information (Part II):		
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget (GAAP Basis) and Actual -General Fund	1	42

St. Helena Parish Sheriff
Greensburg, Louisiana

Annual Financial Statements
And Supplemental Information Schedules

As of and for the Year Ended June 30, 2021
Table of Contents

	<u>Statement</u>	<u>Page</u>
Schedule of Changes in Net OPEB Liability and Related Ratios	2	43
Schedule of Proportionate share of the Net Pension Liability Louisiana Sheriff's Pension and Relief fund	3	44
Schedule of Contributions- Louisiana Sheriffs' Pension and Relief Fund	4	45
Tax Collector Agency Fund-Affidavit		46
Supplemental Information Schedules:		
Schedule of Changes in Balances Due to Taxing Bodies and Others-Fiduciary funds	5	47
Schedule of compensation, Benefits, and Other Payments to Agency Head	6	48
Justice System Funding Schedule – Receiving entity	7	49
Justice system Funding Schedule-Collecting/Disbursing Entity	8	50
Other Independent Auditor's Reports:		
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 <i>Government Auditing Standards</i>		51-52
Schedules of Audit Findings:		
Schedule of Findings and Responses		53-54

MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

Member:
American Institute of CPAs
Society of Louisiana CPAs

POST OFFICE BOX 8436
12410 WOODVILLE ST.
CLINTON, LA 70722
Telephone (225) 683-3888
Facsimile (225) 683-6733
Email mkherrod@bellsouth.net

Independent Auditor's Report

Honorable Nathaniel Williams
St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Greensburg, Louisiana

Report on the Financial Statement

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of St. Helena Parish Sheriff (the "Sheriff") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the St. Helena 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 the 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 of America. 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 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 Sheriff's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff'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, the fiduciary funds, and the aggregate remaining fund information of the St. Helena Parish Sheriff as of June 30, 2021, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United State of America require that the management's discussion and analysis on pages 3 through 8 and the budgetary comparison information on page 52, as well as, the schedule of changes in net OPEB liability and related ratios on page 53, the schedule of the Sheriff's proportionate share of the net pension liability on page 54, and the schedule of contributions on page 55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the 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 inquires, 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Helena Parish Sheriff's financial statements. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements.

Other Supplementary Information

The other supplemental information schedules listed in the table of contents are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is 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 issued a report dated May 24, 2022, 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, 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 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 Sheriff's internal control over financial reporting and compliance.


McDuffie K. Herrod, Ltd.
A Professional Accounting Corporation
May 24, 2022

REQUIRED SUPPLEMENTARY INFORMATION (PART I)

MANAGEMENT'S DISCUSSION AND ANALYSIS

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2021

As management of the St. Helena Parish Sheriff, Greensburg, Louisiana, we offer readers of the Sheriff financial statements this narrative overview and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2021. This management discussion and analysis ("MD&A") is designed to provide an objective and easy to read analysis of the St. Helena Parish Sheriff's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the Sheriff's finances. It is also intended to provide readers with an analysis of the Sheriff's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Sheriff. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the St. Helena Parish Sheriff's financial position (its ability to address the next and subsequent year challengers), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluates all section of this report, including the footnotes and the Other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

Financial Highlights

- The Sheriff's total net position decreased by \$229,354 during the year.
- At June 30, 2021, the governmental fund reported a fund balance of \$1,017,640. \$8,000 was nonspendable and \$1,009,640 was unassigned and is available for spending at the Sheriff's discretion.
- Governmental fund balance increased \$1,002,958 during the year.
- Expenses for the year were \$3,376,786, an increase of \$157,105.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Sheriff's 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. This report also contains other supplementary information in addition to the basic financial statements themselves.

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, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting, the difference between (assets and deferred outflows of resources) and (liabilities and deferred inflows of resources) are 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 is improving or deteriorating.

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2021

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

The government-wide financial statements present governmental activities of the Sheriff that are principally supported by property taxes and gaming revenues. The sole purpose of these governmental activities is public safety. The government-wide financial statements can be found on pages 9-10 of this report.

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 Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. The Sheriff uses two categories of funds to account for financial transactions: governmental funds and fiduciary (agency) funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, there are differences in the information presented for government funds and for governmental activities in the government-wide financial statements. Review of these differences provides the reader of the financial statements insight on the long-term impact of the Sheriff's more immediate decisions on the current use of financial resources. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The reconciliations can be found on page 12 and 14 of this report.

The St. Helena Parish Sheriff maintains one individual governmental fund. Information is presented separately in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be a major fund.

The St. Helena Parish Sheriff adopts an annual appropriated budget for its general fund. A budgetary comparison statement for the major fund has been provided herein to demonstrate compliance with the budget. The basic governmental fund financial statements can be found on pages 11 and 13 of this report.

Fiduciary funds (agency) funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the St. Helena parish Sheriff's own programs.

The basic fiduciary fund financial statements can be found on pages 15 of this report.

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2021

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16 through 41 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the St. Helena Parish Sheriff's performance. This can be found on pages 42 through 46 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the Sheriff's net position for the current year as compared to the prior year. The Sheriff's net position increased by \$229,354.

St. Helena Parish Sheriff- Net Position

	Governmental Activities	
	<u>6/30/2021</u>	<u>6/30/2020</u>
Current and Other Assets	\$ 1,236,742	\$ 868,361
Capital Assets, Net	<u>1,022,430</u>	<u>821,798</u>
Total Assets	2,259,172	1,690,159
Deferred Outflows of Resources	<u>2,041,165</u>	<u>1,638,619</u>
Total Assets and Deferred Outflows of Resources	<u><u>4,300,337</u></u>	<u><u>3,328,778</u></u>
Long-Term Liabilities Outstanding	5,819,146	4,801,839
Other Liabilities	<u>220,641</u>	<u>451,624</u>
Total Liabilities	6,039,787	5,253,463
Deferred Inflows of Resources	<u>197,583</u>	<u>241,694</u>
Toal Liabilities and Deferred Inflows of Resources	<u><u>6,237,370</u></u>	<u><u>5,495,157</u></u>
Net Investment in Capital Assets	639,553	645,921
Restricted	-	-
Unrestricted	<u>(2,576,586)</u>	<u>(2,812,300)</u>
Total Net Position	<u><u>\$ (1,937,033)</u></u>	<u><u>\$ (2,166,379)</u></u>

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2021

The following table provides a summary of the Sheriff's changes in net position:

Charges for Services	\$ 758,021	21%	\$ 668,321	21%
Operating Grants and Contributions	357,726	10%	525,217	16%
Capital Grants and Contributions	2,360	0%	2,337	0%
General Revenue:				
Property Taxes	966,670	27%	910,475	29%
State Revenue Sharing	68,221	2%	68,272	2%
Gaming Revenues	1,379,936	38%	937,110	29%
Investment Earnings	4,128	0%	3,062	0%
Other	69,421	2%	78,944	2%
Gain (Loss) on Sale of Assets	(4,238)	0%	(902)	0%
Transfers in/out Local Government	3,895	0%	(2,500)	0%
Total Revenue	3,606,140	100%	3,190,336	100%
Expenses				
Public Safety	3,361,360	100%	3,207,682	100%
Interest on Debt	15,426	0%	11,997	0%
Total Expenses	3,376,786	100%	3,219,679	100%
Increase in Net Position	229,354		(29,343)	
Net Position-Beginning (as adjusted)	(2,166,387)		(2,137,036)	
Net Position-Ending	\$ (1,937,033)		\$ (2,166,379)	

Gaming revenue was the largest source for the Sheriff amounting to 38% of total general revenues. Property taxes was the second largest revenue sources for the Sheriff amounting to 27% of total general revenues. The prior year percentage for gaming revenue and property taxes was comparable to the current year's percentage.

The expenses of the St. Helena Parish Sheriff's Office, as reported in Statement of Activities, were \$3,376,786 which increased by \$157,105.

Financial Analysis of the Governmental Funds

As noted earlier, the Sheriff used fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus on the Sheriff's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing resources available for spending at the end of the fiscal year. As of the current fiscal year the Sheriff's General Fund reported ending fund Balance of \$1,017,640.

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2021

General Fund Budgetary Highlights

Changes from the Sheriff's original budget to the final budget are detailed in the Required Supplementary Information Section along with a comparison to actual activity for year ended June 30, 2021. Highlights of significant changes from the Sheriff's original budget to the final budget include:

- Total actual revenues and other financing sources for June 30, 2021 were more than the final budgeted revenues and other financing sources in the amount of \$36,027.
- Actual expenditures for June 30, 2021, were less than the final budgeted expenditures in the amount of increased by \$81,571.

Capital Assets

The Sheriff's investment in capital assets includes land, construction in progress, buildings and improvements, and machinery and equipment. The Sheriff's investment in capital assets for its governmental activities as of June 30, 2021 amounts to \$1,022,430 (net of accumulated depreciation). The increase in capital assets for the year was \$200,632 as reflected in the following schedule. For more detailed information, see Note 5 to the financial statements on page 25 of this report.

	Capital assets at Year-end	
	(Net of Depreciation)	
	Governmental Activities	
	<u>6/30/2021</u>	<u>6/30/2020</u>
Land	\$ 10,000	\$ 10,000
Buildings	548,240	546,695
Vehicles	430,779	226,844
Furniture and Equipment	33,411	38,259
Total	<u>1,022,430</u>	<u>821,798</u>

Long-Term Debt:

At the end of the fiscal year, the Sheriff had other long-term debt of capital leases, net unfunded other post employment benefit obligations, and net pension liability in the amount of \$5,819,146. For more detailed information, see Note 12 to the financial statements on page 37 of this report.

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2021

<u>Other Long Term Debt</u>	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
Capital Leases	381,338	175,042
OPEB Liability	4,171,424	3,863,770
Net pension Liability	1,266,384	855,244
Total Long-Term Debt	<u>5,819,146</u>	<u>4,894,056</u>

Economic Factors and Next Year's Budgets and Rates

Gaming Revenues and property taxes are the largest source of revenues for the sheriff. Both are expected to remain approximately the same for the fiscal year ending June 30, 2021 as they were in the previous year.

Request for Information

This financial report is designed to provide a general overview of the Sheriff's finances for all those with an interest in the government's finances. Questions regarding this report or requests for additional information should be addressed to the St. Helena Parish Sheriff, P. O. Box 1205, Greensburg, Louisiana 70441, telephone (225) 222-4413.

BASIC FINANCIAL STATEMENTS
Government-Wide Financial Statements

**St. Helena Parish Sheriff
Greensburg, Louisiana
Statement of Net Position
June 30, 2021**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

ASSETS	
Cash	\$ 915,396
Receivables	313,346
Prepaid Insurance	8,000
Capital Assets (Net of accumulated depreciation)	<u>1,022,430</u>
Total Assets	<u>2,259,172</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related	1,237,139
OPEB Related	<u>804,026</u>
Total Deferred Outflows of Resources	<u>2,041,165</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 4,300,337</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

LIABILITIES	
Accounts Payable	\$ 219,102
Interest Payable	1,539
Current Portion of Long-Term Indebtedness-Capital Leases	<u>121,632</u>
Total Current Liabilities	<u>342,273</u>
Long term Liabilities	
Capital Leases	259,706
OPEB Liability	4,171,424
Net pension liability	<u>1,266,384</u>
Total Long Term Liabilities	<u>5,697,514</u>
Total Liabilities	<u>6,039,787</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows Related to Pensions Liability	<u>197,583</u>
Total Deferred Inflows of Resources	<u>197,583</u>
NET POSITION	
Net Investment in Capital Assets	639,553
Unrestricted	<u>(2,576,586)</u>
Total Net Position	<u>(1,937,033)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u><u>\$ 4,300,337</u></u>

The accompanying notes are an integral part of these financial statements

**St. Helena Parish Sheriff
Greensburg, Louisiana**

**Statement of Activities
For the Year Ended June 30, 2021**

	<u>Program Revenues</u>				
	<u>(Expenses)</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
				<u>Net (Expenses) Revenues</u>	
Governmental Activities					
Public Safety	\$ (3,361,360)	\$ 758,021	\$ 357,726	\$ 2,360	\$ (2,243,253)
Interest	(15,426)	-	-	-	(15,426)
Total Governmental Activities	<u>\$ (3,376,786)</u>	<u>\$ 758,021</u>	<u>\$ 357,726</u>	<u>\$ 2,360</u>	<u>(2,258,679)</u>
General Revenues:					
Ad Valorem Taxes					966,670
State Revenue Sharing					68,221
Gaming Revenues					1,379,936
State Supplemental Pay					58,500
Interest Income					4,128
Other Revenue					10,921
Loss on Disposal of Assets					(4,238)
Transfers in/out Other Governments					3,895
Total General Revenues and Transfers					<u>2,488,033</u>
Change in Net Position					229,354
Net Position - Beginning					<u>(2,166,387)</u>
Net Position - Ending					<u>\$ (1,937,033)</u>

The accompanying notes are an integral part of these financial statements

BASIC FINANCIAL STATEMENTS

Fund Financial Statements

**St. Helena Parish Sheriff
Greensburg, Louisiana**

Balance Sheet - Governmental Funds

June 30, 2021

	<u>General Fund</u>
ASSETS	
Assets:	
Cash	\$ 915,396
Receivables	313,346
Prepaid Insurance	<u>8,000</u>
TOTAL ASSETS	<u><u>\$ 1,236,742</u></u>
 LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts Payable	<u>\$ 219,102</u>
Total Liabilities	<u>219,102</u>
Fund Balance:	
Nonspendable	8,000
Unassigned	<u>1,009,640</u>
Total Fund Balance	<u><u>1,017,640</u></u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u><u>\$ 1,236,742</u></u>

The accompanying notes are an integral part of these financial statements

St. Helena Parish Sheriff

**Reconciliation of The Governmental Funds Balance Sheet
to The Government-Wide Financial Statement of Net Position**

As of June 30, 2021

Amounts reported for governmental activities in the Statement of Net Position is different because:

Fund Balances, Total Governmental Funds (Statement C)		\$ 1,017,640
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Governmental Capital Assets net of depreciation		1,022,430
Interest payable used in the governmental activities are not payable from current resources and therefore not reported in the governmental funds.		
Interest Payable		(1,539)
Long term liabilities are not due and payable in the current period, and, therefore, are not reported in the governmental funds.		
Capital Leases	(381,338)	
Net Pension Liability	(1,266,384)	
OPEB Liability	<u>(4,171,424)</u>	(5,819,146)
Deferred outflows of resources and deferred inflows of resources related to pensions do not require the use of current financial resources and therefore are not reported in the funds.		
Deferred Outflows-pension and OPEB related	2,041,165	
Deferred Inflows-pension related	<u>(197,583)</u>	<u>1,843,582</u>
Net Position of Governmental Activities (Statement A)		<u>\$ (1,937,033)</u>

The accompanying notes are an integral part of these financial statements

**St. Helena Parish Sheriff
Greensburg, Louisiana**

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

	<u>Governmental</u> <u>Fund</u>
<u>REVENUES</u>	
Ad Valorem Taxes	\$ 966,670
Intergovernmental Revenues:	
Federal Grants	\$ 721,840
State Revenue Sharing	68,221
State Supplemental Pay	58,500
State Other Grants	2,360
Fees, charges, and commissions for Services:	
Commissions on Collection of Tax and licenses	250,917
Fines, Forfeitures, and other fees	86,572
Feeding and keeping prisoners	469,689
Miscellaneous:	
Gaming Revenue	1,379,936
Investment Earnings	4,128
Donations	-
Other	10,921
TOTAL REVENUES	<u>4,019,754</u>
 <u>EXPENDITURES</u>	
Public Safety:	
Personal services and related benefits	2,059,837
Operating Services	315,192
Materials and Supplies	500,839
Travel and Other Charges	4,362
Capital Outlays	353,298
Debt Service	133,254
TOTAL EXPENDITURES	<u>3,366,782</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 <u>652,972</u>
 <u>OTHER FINANCING SOURCES (USES)</u>	
Sale of Assets	21,263
Transfers in from Other Governments	3,895
Transfers out to Other Governments	-
Proceeds from Borrowing	324,828
TOTAL OTHER FINANCING SOURCES (USES)	<u>349,986</u>
 Net Change in Fund Balance	 <u>1,002,958</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>14,682</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,017,640</u>

The accompanying notes are an integral part of these financial statements

St. Helena Parish Sheriff

**Reconciliation of The Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
To the Government-Wide Statement of Activities
For the Year Ended June 30, 2021**

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balances, Total Governmental Funds (Statement E)		\$ 1,002,958
Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds		
Expenditures for Capital assets	353,298	
Depreciation Expense	(127,156)	
Proceeds from sale of Capital assets	(21,263)	
Loss on Sale/Disposal of Capital Assets	<u>(4,238)</u>	200,641
Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded payments.		
Principal Payments - Capital Leases		118,532
Proceeds from Capital Leases		(324,828)
Interest expense reported in the Statement of Activities does not require the use of current financial resources and is therefore not reported as an expenditure in governmental funds.		(704)
(Increase) or decreases in the unfunded post-employment benefit obligations for medical and life insurance expected in future periods are not recorded for governmental funds on the fund basis		(234,930)
Governmental fund report current year pension contributions as expenditures. However, in the Statement of Activities, these contributions are reported as deferred inflows of resources and the Sheriff proportionate share of the plans pension expense is reported as pension expense.		(119,044)
Some revenues in the Statement of Activities do not provide current financial resources and are not reported as revenue in the governmental funds:		
Deferred inflows of resources for intergovernmental revenues collected after year end, but not available soon enough to pay for current expenditures	(495,108)	
Non-employer contributions to cost-sharing pension plan	<u>81,837</u>	<u>(413,271)</u>
Changes in Net Position (Statement B)		\$ <u>229,354</u>

The accompanying notes are an integral part of these financial statements

BASIC FINANCIAL STATEMENTS

Fiduciary Fund Financial Statements

St. Helena Parish Sheriff
Greensburg, Louisiana

Statement of Fiduciary Net Position - Fiduciary Funds

June 30, 2021

	Sheriff's Fund	Tax Collector Fund	Prisoner Funds	Total
ASSETS				
Cash and cash equivalents	\$ 102,813	\$ 398,375	\$ 5,237	\$ 506,425
TOTAL ASSETS	<u>\$ 102,813</u>	<u>\$ 398,375</u>	<u>\$ 5,237</u>	<u>\$ 506,425</u>
LIABILITIES				
Due to taxing bodies & others	\$ 102,813	\$ 398,375	\$ 5,237	\$ 506,425
TOTAL LIABILITIES	<u>\$ 102,813</u>	<u>\$ 398,375</u>	<u>\$ 5,237</u>	<u>\$ 506,425</u>

The accompanying notes are an integral part of these financial statements

BASIC FINANCIAL STATEMENTS

Notes to Financial Statements

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

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 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, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

REPORTING ENTITY

For financial reporting purposes, the Sheriff includes all funds, account groups and activities that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of the employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Sheriff is financially independent, other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council as required by Louisiana Law. Accordingly, the Sheriff is a separate governmental reporting entity.

Certain units of local government which the Sheriff exercises no oversight responsibility such as the parish government, parish school board, other independently elected parish officials and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS

The accompanying basic financial statements of the St. Helena 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 standard-setting body for establishing governmental accounting and financial reporting principles.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*. Statement No. 34 established standards for financial reporting, with presentation requirements originally including a statement of net assets (or balance sheet), a statement of activities, and a statement of cash flows. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs. The Sheriff has also adopted the provisions of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, that require capital contributions to the Sheriff to be presented as a change in net position.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net assets by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The definition and reporting of net position is further described in *Footnote J—Net Position*.

The Sheriff has also adopted GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the later are excluded from the government-wide financial statements. Major individual governmental funds are presented as separate columns in the fund financial statements.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements (Statement of Net Position and Statement of Activities) are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are susceptible to accrual (i.e., when they become 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 sixty days of the end of the current fiscal period. Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Intergovernmental revenues and fees, and 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 the Sheriff is entitled to the funds.

Expenditures, including capital outlays, are recorded when the related fund liability is incurred. 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. When committed, assigned or unassigned fund balances are available, the Sheriff considers amounts to have been spent out of committed funds, then assigned funds, and finally unassigned funds as needed, unless the Sheriff has provided otherwise in his commitment or assignment actions.

The Sheriff reports the following major governmental fund:

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

The *General Fund* is the Sheriff's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. 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. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, video poker revenue, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

The following fiduciary funds are reported separately:

Agency Funds:

Sheriff's Fund, Tax Collector Fund, and the Prisoner Fund: The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, and inmate monies. Disbursements from these funds are made to various parish agencies, litigants in suits, inmates, or deputies as prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

C. BUDGETS

The proposed budget for the year ending June 30, 2021, was made available for public inspection and comments from taxpayers at the Sheriff's office during June 2020. The public hearing was held on June 29, 2020 at 10:00 a.m. regarding the proposed budget for the fiscal year ending June 30, 2021 and the notice was published in the official journal on June 11, 2020 and June 18, 2020.

The budget is legally adopted and amended, as necessary, by the Sheriff. All expenditure appropriations lapse at year-end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Encumbrance accounting is not used. However, the budget is integrated into the accounting records, which allows monthly comparison of budget and actual amounts. Budget amounts included in the accompanying financial statement include the original adopted budget and all subsequent amendments.

D. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

E. INVENTORIES

The Sheriff utilizes the "purchase method" of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The Sheriff did not record any inventory at June 30, 2021, as the amount is not material.

F. 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.

G. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and vehicles, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$500 or more for capitalizing capital assets.

When surplus items are sold for an immaterial amount after being declared un-needed for public purposes, no salvage value is utilized for depreciation purposes. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings & Building Improvements	25 - 40 Years
Furniture and Fixtures	5 - 7 Years
Equipment	5 - 15 Years
Vehicles	5 Years

H. LONG-TERM OBLIGATIONS

Long-Term Obligations are recorded in the statement of net position and statement of activities.

I. COMPENSATED ABSENCES

The sheriff's office has the following policy relating to vacation and sick leave:

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

Vacation Leave: Vacation leave is earned by all permanent full-time salaried employees according to the length of service.

- 1 to 3 year = 40 hours of vacation
- 4 to 10 year = 80 hours of vacation
- 10 or more years = 120 hours of vacation

Vacation leave not taken in year earned can be carried forward up to a maximum of 360 hours, and any excess over 360 hours is converted to sick leave. Upon resignation, termination, or retirement, unused vacation leave earned during the current year shall be paid based on current salary. Based on GASB Statement No 16 vacation leave has been accrued as a liability as the benefits were earned.

Sick Leave: Sick leave is earned by all full-time salaried employees at a rate of one day of sick leave for each month of employment. Sick leave may be carried forward to a maximum of 576 hours and upon resignation, termination, or retirement, all unused sick leave shall be forfeited. No liability has been accrued for unused employee sick leave. In accordance with GASB Codification Section C60, *Accounting for Compensated Absences*, 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.

J. NET POSITION IN THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

GASB Statement No. 34, *Basic Financial statements, Management's Discussion and analysis, for State and Local Governments*, required reclassification of net position into three separate components. GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, revised the terminology by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. GASB Statement No. 63 requires the following components of net position:

Net Investment in Capital Assets – This component of net position includes capital assets, net of accumulated depreciation, reduced by the outstanding balance of any bonds, or indebtedness attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of the resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted net Position - The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted Net Position - The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

In the Fund Financial Statements, governmental fund equity is classified as fund balance. Beginning with fiscal year June 30, 2012, the sheriff implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- a. Nonspendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact,
- b. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation,
- c. Committed fund balance – amounts constrained to specific purposes by a government itself using its highest level of decision-making authority, to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint,
- d. Assigned fund balance – amounts a government intends to use for a specific purpose, intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority,
- e. Unassigned fund balance – amounts that are available for any purpose, positive amounts are reported only in the general fund

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Sheriff's office reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the sheriff's office reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

K. REVENUES

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are available for collection. The taxes are generally collected

in December of the current year and January and February of the ensuing year. Federal and State grants are recorded when the law enforcement district is entitled to the funds.

L. COMPARATIVE DATA/RECLASSIFICATIONS

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

M. EXTRAORDINARY AND SPECIAL ITEMS

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the parish, which are either unusual in nature or infrequent in occurrence.

N. ESTIMATES

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

O. RECONCILIATIONS OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain of differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities is presented in Statement F of the basic financial statements.

P. PENSION PLANS

The St. Helena Parish Sheriff's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 6. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

Q. OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

The Sheriff's defined benefit postemployment health care plan provides OPEB to eligible retired employees. The plan provides OPEB for permanent full-time employees of the Sheriff. The Sheriff's 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 rest with the Sheriff. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

2. LEVIED TAXES

The following is a summary of authorized and levied property taxes:

	Millage	Millage	Expiration Date
Law enforcement District	10.62	10.62	none
Law enforcement District	9.20	9.20	none

Total Assessed property valuation was \$68,245,260 for the year ended June 30, 2021. The authorized millage was 19.82 as of June 30, 2021. The following are the principal taxpayers and related ad valorem tax revenue for the sheriff:

Taxpayer	Type of Business	Assessed Valuation	Assessed Valuation	Revenue for Sheriff
Transcontinental Gas Pipeline	Public Utility	\$ 7,770,680	11.39%	\$ 154,015
Dixie Electric Membership Corp.	Public Utility	4,404,140	6.45%	87,290
Amerchol	Chemical Plant	3,985,090	5.84%	78,984
Entergy LA LLC	Public Utility	2,365,110	3.47%	46,876
Soterra, LLC	Timber	1,862,450	2.73%	36,914

3. CASH AND CASH EQUIVALENTS

At June 30, 2021, the sheriff has cash and cash equivalents (book balances) totaling \$1,421,821 as follows:

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

Governmental Funds:	
Demand deposits	\$ 915,096
Other	300
Subtotal Deposits in Governmental Fund	<u>\$ 915,396</u>
Fiduciary Funds:	
Demand Deposits	108,050
Time and Saving Deposits	<u>398,375</u>
Subtotal Deposits in fiduciary funds	<u>506,425</u>
Total	<u>\$ 1,421,821</u>

Fiduciary funds are not reflected in the Statement of Net Position.

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 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2021, the sheriff has \$2,198,578 in deposits (collected bank balances) consisting of both demand deposits and time and savings deposits at two banks. The demand deposits totaling \$1,794,823 the first bank are secured from risk by \$250,000 of federal deposit insurance and \$1,544,823 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The time and savings deposits of \$398,869 in the first bank are secured from risk by \$250,000 of federal deposit insurance and \$148,869 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The demand deposits of \$4,887 in the second bank are secured from risk by \$250,000 of federal deposit insurance. The \$1,693,692 in total pledged securities is exposed to custodial credit risk because while the amount is secured by pledge securities, such securities are held by the custodial bank in the name if the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

Custodial Credit Risk: Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Sheriff does not have a formal policy for custodial risk. However, under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

4. RECEIVABLES

The receivables of \$313,346 at June 30, 2021, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Gaming Revenue	207,066
Feeding and Keeping of prisoners	65,422
Fees & commission	34,420
Other	6,438
Total	<u>\$ 313,346</u>

The sheriff has not established an allowance for bad debts since any bad debts would not be material to the financial statements.

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2021, is as follows:

	<u>Balance, July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2021</u>
Governmental Activities				
Capital Assets not Depreciated:				
Land	\$ 10,000	\$ -		\$ 10,000
Construction in Progress	-			-
Total Capital Assets not Depreciated	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Other Capital Assets:				
Buildings	713,194	20,136		733,330
Vehicles	830,963	324,830	201,716	954,077
Furniture and equipment	557,357	8,332		565,689
Total Other Capital Assets	<u>2,101,514</u>	<u>353,298</u>	<u>201,716</u>	<u>2,253,096</u>
Less accumulated depreciation:				
Buildings	166,499	18,591		185,090
Vehicles	604,122	95,391	176,215	523,298
Furniture and equipment	519,104	13,174		532,278
Total Accumlated Depreciation	<u>1,289,725</u>	<u>127,156</u>	<u>176,215</u>	<u>1,240,666</u>
Other Capital Assets, Net	<u>811,789</u>	<u>226,142</u>	<u>25,501</u>	<u>1,012,430</u>
Total Capital assets, net	<u>\$ 821,789</u>	<u>\$ 226,142</u>	<u>\$ 25,501</u>	<u>\$ 1,022,430</u>
Depreciation was charged to the governmental functions as follows:				
Public Safety				<u>\$ 127,156</u>

Included in vehicles are 15 vehicles used as police units that are financed under capital leases in the gross amount of \$550,625 with related accumulated depreciation of \$390,975.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

6. PENSION PLAN

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

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

The Sheriff's office implemented Governmental Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pension and Statement 71 on Pension Transition for Contributions Made Subsequent to the measurement date- an amendment of GASB 68. The standards require the Sheriff's office to record its proportional share of each of the Pension plan Net pension Liability and report the following disclosures:

Plan Description: The Louisiana Sheriff's Pension and Relief Fund is the administrator of a cost-sharing, multiple employer defined benefit plan. the plan provides retirement, disability, and survivor benefits to employees of sheriff's offices throughout the state of Louisiana, employees of the Louisiana Sheriff's Association and the sheriff's Pension and relief Fund's office as provided for in LRS 11:271.

For members who become eligible for membership on or before December 31, 2011, members with 12 years of creditable service may retire at age 55; members with 30 years of service may retire regardless of age. The retirement allowance is equal to 3.33 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 62; members with 20 years of service may retire at age 60; members with 30 years of creditable service may retire at age 55. The benefit accrual rate for such members with less than 30 years of service is 3 percent; for members with 30 or more years of service the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age 50.

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 36 consecutive months or joined months if service was interrupted. The earning to be

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

considered for each 12 month period within the 36 month period shall not exceed 125% of the preceding 12 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 60 consecutive months or joined months if service was interrupted. The earnings to be considered for each 12 month period within the 60 month period shall not exceed 125% of the preceding 12 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 60 consecutive months or joined months if service was interrupted. The earnings to be considered for each 12 month period within the 60 month period shall not exceed 115% of the preceding 12 month period.

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 a sum equal to the greatest of 45% or final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under 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 will received 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 received an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

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

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

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

Cost of living provision of 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.

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

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

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2020, the actual employer contribution rate was 12.25% with an additional -0- % allocated from the Funding Deposit Account.

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 for non-employer contributing entities, but are not considered special funding situations. Non-employer contributions of \$81,837 are recognized as revenue and excluded from pension expense for the year ended June 30, 2020.

Plan members are required by state statute to contribute 10.25% of their annual covered salary and the St. Helena Parish Sheriff is required to contribute at an actuarially determined rate. The current employer contribution rate for the year ended June 30, 2021 was 12.25% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

contribution requirements of plan members and the St. Helena Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The St. Helena Parish Sheriff's contributions to the System for the years ending June 30, 2021 and 2020 were \$167,579 and \$165,471 respectively, equal to the required contributions for each year.

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

At June 30, 2021, the Sheriff reported a liability of \$1,266,384 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all employers actuarially determined. At June 30, 2020 the Sheriff's proportion was .182973%, which was an increase of .00217% from its proportion measured as of June 30, 2019. For the year ended June 30, 2021 the sheriff recognized pension expense of \$119,044 representing its proportional share of the System's net expense, including amortization of deferred amounts.

At June 30, 2021, 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 experiences		\$ 148,015
Changes of assumptions	311,265	
Net differences between projected and actual earnings on pension plan investments	304,684	
Changes in proportion and differences between employer contributions and proportionate share of contributions	20,498	49,568
Employer contributions subsequent to the measurement date	167,579	
Total	<u>\$ 804,026</u>	<u>\$ 197,583</u>

The sheriff reported a total of \$167,579 as deferred outflows of resources related to pension contributions made subsequent to the measurement period of June 30, 2020 which will be recognized as a reduction in net pension liability in the year ended June 30, 2022.

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

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

<u>Year</u>	
2021	52,364
2022	117,842
2023	136,436
2024	114,742
2025	17,480
	<u>438,864</u>

Actuarial Assumptions - A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020 is as follows:

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	2020 – 6 years
Investment Rate of Return	7.0%, net of investment expense, including inflation
Discount Rate	7.0%
Projected salary increases	5.0% (2.5% inflation, 2.5% merit)
Mortality	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.</p>
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 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.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

Estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 are summarized in the following table:

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

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

Discount Rate -- The discount rate used to measure the total pension liability was 7.0%. 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 pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's proportionate Share of the net pension Liability to Changes in the Discount Rate

The following table presents the Sheriff's proportionate share of the net pension liability (NPL) using the discount rate of each Retirement System 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:

	1% <u>Decrease</u>	Current <u>Discount</u>	1% <u>Increase</u>
Louisiana sheriff Pension & Relief Fund-Rates	6.00%	7.00%	8.00%
St. Helena sheriff's Share of Net Pension Liability	\$2,300,193	\$1,266,384	\$404,238

7. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

Plan description – The St. Helena Parish Sheriff’s Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The St. Helena 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 *Postemployment 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 to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree only (not dependents). Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; or, age 55 and 15 years of service. Hired after January 1st, 2012, age 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service.

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

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

Inactive employees or beneficiaries currently receiving benefit payments	9
Inactive employees entitles to but not yet receiving payemnts	-
Active Employees	43
	52

Total OPEB Liability

The Sheriff’s total OPEB liability of \$4,171,424 was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

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

Inflation	2.0%
Salary increases	3.0%, including inflation
Prior Discount rate	2.21%
Discount rate	2.16%
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

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

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

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

Changes in the Total OPEB Liability

Balance at June 30, 2020	\$ 3,863,770
Changes for the year:	
Service Cost	79,742
Interest	86,270
Differences between expected and actual experience	189,368
Changes in assumptions	34,342
Benefit payments and net transfers	(82,068)
Net Changes	307,654
Balance at June 30, 2021	\$ 4,171,424

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

	1.0% Decrease (1.16%)	Current Discount Rate (2.16%)	1.0% Increase (3.16%)
Total OPEB liability	\$ 5,003,177	\$ 4,171,424	\$ 3,522,888

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	\$ 3,635,980	\$ 4,171,424	\$ 4,841,341

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

For the year ended June 30, 2021, the Sheriff recognized OPEB expense of \$316,998. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 511,549	\$ -
Changes in assumptions	<u>725,590</u>	<u>-</u>
Total	<u>\$1,237,139</u>	<u>\$ -</u>

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:	
2022	150,986
2023	150,986
2024	150,986
2025	150,986
2026	150,986
Thereafter	<u>482,209</u>
Total	<u>1,237,139</u>

8. DEFERRED COMPENSATION PLAN

The St. Helena Parish Sheriff offers its employees, the Louisiana Public Employees Deferred compensation Plan, a deferred compensation plan created in accordance with Internal Revenue code Section 457, as revised January 1, 1999. The plan, available to all St. Helena Parish Sheriff employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property, or rights, shall be held for the exclusive benefit of participants and their beneficiaries.

At June 30, 2021 the amounts applicable to the employees of the St. Helena Parish Sheriff's office were \$16,320.09. As of June 30, 2021 the total amount of plan assets was \$2,221,898,733.

9. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$259,706 at June 30, 2021, are as follows:

	General Fund
Governmental Funds Payable	
Accounts	\$ 81,589
Accrued Salaries & Related exp	137,498
Withholdings	15
Total governmental Funds Payable	<u>\$ 219,102</u>

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

10. SHORT-TERM DEBT

The Sheriff did not have any short-term debt during the fiscal year ending June 30, 2021.

11. LEASES

The Sheriff records items under capital leases as an asset and an obligation in the accompanying financial statements. The Sheriff had nine capital leases for the year ended June 30, 2021 for the purpose of purchasing law enforcement vehicles. The following is an analysis of capital leases:

	Capital Lease Payable End of Year	
Lease-purchase due in monthly installments of including interest at 5.99% Collateralized by equipment	\$ 1,014	504
Lease-purchase due in monthly installments of including interest at 5.541% Collateralized by equipment	\$ 3,460	50,025
Lease-purchase due in monthly installments of including interest at 6.215% Collateralized by equipment	\$ 867	24,776
Lease-purchase due in monthly installments of including interest at 4.400% Collateralized by equipment	\$ 1,441	74,017
Lease-purchase due in monthly installments of including interest at 4.698% Collateralized by equipment	\$ 5,633	232,016
		\$ 381,338

The following is a summary of future minimum lease payments under the capital leases and the present value of the net minimum lease payments as of June 30, 2021.

<u>Year Ending June 30</u>		
2022	\$	137,323
2023		105,681
2024		90,967
2025		67,995
2026		12,973
Future minimum lease payments	\$	414,939
Less: Amount Representing Interest		(33,601)
Present value of net minimum lease payments	\$	381,338

The Sheriff has operating leases for the following:

Land

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

On April 15, 2003, the Sheriff leased a parcel of land located at 46447 Highway 16, Pine Grove, Louisiana on which a Sub-Station for the St. Helena Parish Sheriff was constructed. The lease is for 99 years terminating on April 15, 2102. The amount of the lease payment is \$1.00 per year.

On August 29, 2008, the Sheriff leased a building to be used as a substation from Easleyville Wash and Rental, Inc. The Lease began on August 1, 2008 and will end August 1, 2018. The lease is a renewal lease in ten year intervals. The annual lease payment is \$10 annually.

12. LONG-TERM DEBT

The following is a summary of the long-term debt for the year ended June 30, 2021:

	<u>Balance</u> <u>7/1/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2021</u>	<u>Current</u> <u>Portion</u>	<u>Long-Term</u> <u>Portion</u>
Lease Agreements	175,042	324,828	(118,532)	381,338	(121,632)	259,706
Unfunded OPEB Obligations	3,863,770	307,654		4,171,424		4,171,424
Net Pension Liability	855,244	411,140		1,266,384		1,266,384
Total	<u>\$ 4,894,056</u>	<u>\$ 1,043,622</u>	<u>\$ (118,532)</u>	<u>\$ 5,819,146</u>	<u>\$ (121,632)</u>	<u>\$ 5,697,514</u>

Total interest incurred and recorded as an expense in the Statement of Activities was \$15,426 for the fiscal year ended June 30, 2021.

The annual requirements to amortize all debt outstanding at June 30, 2021 including principal and interest payments are as follows:

Fiscal Year <u>Ended June 30</u>	<u>Capital Leases</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$121,632	\$ 15,691	\$ 137,323
2023	95,679	10,002	105,681
2024	85,222	5,745	90,967
2025	66,065	1,930	67,995
2026	12,740	233	12,973
	<u>\$381,338</u>	<u>\$ 33,601</u>	<u>\$ 414,939</u>

13. RISK MANAGEMENT

The sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff attempts to minimize risk from significant losses through the purchase of insurance.

14. LITIGATION AND CLAIMS

At June 30, 2021, the sheriff is involved in several lawsuits and claims, which are adequately covered by liability insurance or in the opinion of legal counsel, will not result in any liability to the Sheriff insured by the Louisiana Sheriff's Risk Management Program.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

15. ON-BEHALF PAYMENTS

During 1998, the Sheriff implemented GASB Statements No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. The standard requires the Sheriff to report in the financial statement on-behalf salary and fringe benefits payments made by the State of Louisiana to certain groups of sheriff employees.

Supplementary salary payments are made by the state directly to certain groups of employees. The Sheriff is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditures (expense) payments is the actual contribution made by the state. For the year June 30, 2021 the state paid supplemental salaries to law enforcement employees of the Sheriff's office. On-behalf payment recorded as revenues and expenditures (expenses) in June 30, 2021 financial statements are as follows:

	State Supplemental Salaries
General Fund:	<u>June 30, 2021</u>
Policeman Supplemental Pay	\$58,500

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

The sheriff's jail is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the St. Helena Parish Police Jury. These cost are not included in the accompanying financial statements.

The St. Helena Parish Police Jury also provides the cost of office space including, maintenance and utilities, for the Sheriff's office as required. The costs are not included in the accompanying financial statements.

17. EX-OFFICIO TAX COLLECTOR

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

Occupational, alcohol, and amusement license taxes collected and remitted to the Parish Police Jury for the current year consisted of:

	<u>Collections</u>	<u>Cost</u>	<u>Distribution</u>
St. Helena Parish Police Jury	200,790	30,119	170,671

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

State Revenue Sharing Taxes collected and remitted to the various bodies for the current year consisted of:

<u>Taxing Bodies</u>	<u>Amount</u>
St. Helena Parish Police Jury	82,411
St. Helena Parish School Board	30,899
St. Helena Parish Hospital District	5,298
St. Helena Parish Sheriff	68,221
St. Helena Parish Assessor	17,967
Florida Parish Juvenile	6,623
Parish Assessor Retirement System	525
Parish Clerk Retirement System	525
Parish District Attorney Retirement System	420
Parish Municipal Employee Retirement System	525
Parish Parochial Employee Retirement System	525
Parish Register of Voters Retirement System	132
Parish Sheriff Retirement System	1,049
Parish Teachers Retirement System	2,098
Total State Revenue Sharing	<u><u>217,218</u></u>

Sales taxes collected and remitted to the various bodies for the current year consisted of:

<u>Taxing Bodies</u>	<u>Total</u>	<u>Collection</u>	<u>Final</u>
	<u>Collections</u>	<u>Cost</u>	<u>Distribution</u>
St Helena Parish School Board	1,874,595	56,238	1,818,357
St. Helena Parish Police Jury	2,811,927	112,477	2,699,450
Town of Greensburg	189,853	3,797	186,056
Parish Tourist Commission	3,317	132	3,185
Village of Montpelier	47,132	943	46,189
Total Sales Taxes	<u><u>4,926,824</u></u>	<u><u>173,587</u></u>	<u><u>4,753,237</u></u>

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

Schedule of 2021 Ad Valorem Tax Roll, Collections, and Uncollected Ad Valorem Taxes:

Taxing Authority	Amount Assessed	Tax Order Changes	Total Taxes Collectible	Total Taxes Collected FYE 6-30-21	Less: Prior Year collections	Total Over Collected	Overcollected by taxing authority as of June 30, 2021		
							Adjudications of Taxes	Other	Total Overcollected
St. Helena Parish Police Jury	2,005,502	(51,571)	1,953,931	(1,973,533)	18,743	(859)	6	(865)	(859)
St. Helena Parish School Board	2,222,267	(52,947)	2,169,320	(2,191,140)	20,949	(871)	6	(877)	(871)
St. Helena Parish Hospital	1,098,402	(26,169)	1,072,233	(1,083,052)	10,389	(430)	3	(433)	(430)
St. Helena Parish Sheriff	989,560	(23,576)	965,984	(975,836)	9,360	(492)	3	(495)	(492)
Louisiana Tax Commission	8,766	-	8,766	(8,766)	-	0	-	-	-
St. Helena Parish Assessor	372,458	(8,874)	363,584	(367,253)	3,523	(146)	1	(147)	(146)
Fire Protection District #4	358,803	(391)	358,412	(359,743)	1,259	(72)	1	(73)	(72)
Fifth Ward Recreation District	91,684	(201)	91,483	(91,952)	343	(126)	-	(126)	(126)
Florida Parish Juvenile	137,300	(3,271)	134,029	(135,382)	1,299	(54)	-	(54)	(54)
Council on Aging	176,244	(4,199)	172,045	(173,790)	1,676	(69)	-	(69)	(69)
State Forestry Tax	14,513		14,513	(14,549)	43	7	-	7	7
Banks	113	-	113	(113)	-	-	-	-	-
City of Greensburg	22,012	(11)	22,001	(22,337)	359	23	-	23	23
Total	7,497,624	(171,210)	7,326,414	(7,397,446)	67,943	(3,089)	20	(3,109)	(3,089)

18. TAXES PAID UNDER PROTEST

The net assets held for others in the agency funds at June 30, 2021, include \$367,051 of taxes paid under protest, plus interest earned to date of \$31,323 on the investment of these funds totaling \$398,374. These funds are held pending resolution of the protest and are accounted for in the Tax Collection Agency Fund.

19. CONTRACTS

On August 4, 2016, the St. Helena Parish Sheriff entered into an agreement with Ram Ware, LLC dba e-Gov Systems to use their RevSolution Sales Tax Collection System computer program. The license is effective for five years. After five years, the agreement shall automatically be extended for consecutive one-year terms on each anniversary of the effective date, unless either party gives notice of non-renewal prior to the expiration of the then current term. The total initial one-time fee for the software is \$20,000 of which \$2,000 was due upon project kickoff and paid September 9, 2016. The remaining balance of \$18,000 shall be paid no later than December 31, 2016. The St. Helena Parish Sheriff shall also pay an annual fee of \$3,900, due every August 1 (beginning 2017) for the Annual License Fee Renewal, which includes standard support of the program.

20. COVID-19 PANDEMIC

In December 2019, COVID-19 emerged and has subsequently spread worldwide. The World Health Organization has declared COVID-19 a pandemic and this pandemic has resulted in federal, state, and

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2021

local governments and private entities mandating various restrictions, including travel restrictions, restrictions on public gatherings, stay at home orders, and quarantining of people that may have been exposed to the virus.

COVID-19 and actions taken to mitigate it have and are expected to continue to have adverse effects on the economy. As the COVID-19 pandemic is complex and rapidly evolving, we cannot reasonably estimate the duration or severity of this pandemic nor its full impact on the entity, its financial position, change in financial position, or cash flows.

21. SUBSEQUENT EVENTS

Management has evaluated subsequent events through May 24, 2022, the date on which the financial statements were available to be issued. There were no subsequent events that required disclosure.

22. FEDERAL AWARDS – OMB UNIFORM GUIDANCE

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by the federal government to alleviate some of the effects of the COVID-19 pandemic. Among the CARES Act key provisions was funds designated for programs for state and local governments, which included creation of the Coronavirus Relief Fund with \$150 billion for direct aid for state and local governments to assist in expenses associated with COVID-19. The State of Louisiana will receive \$1.8 billion from this Fund and will appropriate 45% to local governments. The Sheriff submitted an application for funding under the CARES Act for reimbursement of payroll costs substantially dedicated to COVID-19 incurred during the fiscal year ending June 30, 2020 totaling \$445,951. This award was received in October 2020. In November 2020, the Sheriff also received \$275,889 in CARES Act funding for expenditures incurred in the fiscal year ending June 30, 2021.

The Sheriff's office's expenditures of federal awards totaled to \$721,840 and otherwise did not meet the criteria to require a Single Audit in accordance with Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance.)

REQUIRED SUPPLEMENTARY INFORMATION (PART II)

St. Helena Parish Sheriff
Greensburg, Louisiana
Governmental Fund-General Fund
Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget to Actual (GAAP Basis)
For the Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> GAAP Basis	<u>Favorable</u> (Unfavorable)
REVENUES				
Ad Valorem Taxes	\$ 910,000	\$ 961,000	\$ 966,670	5,670
Intergovernmental Revenues:				
Federal Grants-CARES Act	-	721,840	721,840	-
State Revenue Sharing	68,000	68,220	68,221	1
State Supplemental Pay	60,000	57,000	58,500	1,500
Other State Grants		2,360	2,360	-
Fees, Charges, and Commissions for Services:				
Commissions on Collection of Tax and licenses	240,800	241,600	250,917	9,317
Fines, Forfeitures, and Other Fees	130,000	86,750	86,572	(178)
Feeding and keeping prisoners	355,000	457,157	469,689	12,532
Miscellaneous:				
Gaming Revenue	991,500	1,372,500	1,379,936	7,436
Investment Earnings	3,000	4,000	4,128	128
Donations		-		-
Other	11,300	11,300	10,921	(379)
TOTAL REVENUES	2,769,600	3,983,727	4,019,754	36,027
EXPENDITURES				
Public Safety:				
Personal Services and Related Benefits	1,988,599	2,117,503	2,059,837	57,666
Operating Services	320,607	333,500	315,192	18,308
Materials and Supplies	394,500	500,900	500,839	61
Travel and Other Charges	3,500	4,000	4,362	(362)
Capital Outlays	-	351,822	353,298	(1,476)
Debt Service	168,442	140,628	133,254	7,374
TOTAL EXPENDITURES	2,875,648	3,448,353	3,366,782	81,571
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	(106,048)	535,374	652,972	117,598
OTHER FINANCING SOURCES (USES)				
Sale of Assets	-	21,263	21,263	-
Transfers in from Other Governments	-	-	-	-
Transfers out to Other Governments	-	3,895	3,895	-
Proceeds from Borrowings	125,000	324,828	324,828	-
TOTAL OTHER FINANCING SOURCES (USES)	125,000	349,986	349,986	-
NET CHANGE IN FUND BALANCE	18,952	885,360	1,002,958	117,598
FUND BALANCE AT BEGINNING OF YEAR	3,413	14,682	14,682	-
FUND BALANCE AT END OF YEAR	\$ 22,365	\$ 900,042	\$ 1,017,640	\$ 117,598

See independent auditor's report

Schedule 2

St. Helena Parish Sheriff
Greensburg, Louisiana

Schedule of Changes in Net OPEB Liability and Related Ratios
For the year ended June 30, 2021

	<u>6/30/18</u>	<u>6/30/19</u>	<u>6/30/20</u>	<u>6/30/21</u>
Total OPEB Liability				
Service Cost	\$ 36,496	\$ 37,591	\$ 43,887	\$ 79,742
Interest	95,392	96,712	98,763	86,270
Changes of Benefit Terms	-	-	-	-
Differences between expected and actual experience	15,164	134,793	275,661	189,368
Changes of assumptions	-	151,024	723,394	34,342
Benefit payments	(95,245)	(100,484)	(77,790)	(82,068)
Net change in total OPEB liability	<u>51,807</u>	<u>319,636</u>	<u>1,063,915</u>	<u>307,654</u>
Beginning OPEB Liability	<u>2,428,413</u>	<u>2,480,220</u>	<u>2,799,856</u>	<u>3,863,771</u>
Ending OPEB Liability	<u>\$ 2,480,220</u>	<u>\$ 2,799,856</u>	<u>\$ 3,863,771</u>	<u>\$ 4,171,425</u>
Covered-employee payroll	\$ 1,196,883	\$ 1,232,789	\$ 1,204,125	\$ 1,240,249
Employer's OPEB liability as a percentage of covered-employee payroll	207.22%	227.12%	320.88%	336.34%

Notes to Required Supplementary Information (Schedule 2)

<i>Benefit Changes:</i>	None	None	None	None
<i>Changes of Assumptions:</i>				
<i>Discount Rate:</i>	3.87%	3.50%	2.21%	2.16%
<i>Mortality:</i>	RP-2000	RP-2000	RP-2014	RP-2014
<i>Trend:</i>	5.5%	5.5%	Variable	Variable

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

See independent auditor's report

Schedule 3

St. Helena Parish Sheriff
Greensburg, Louisiana

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

	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021
Louisiana sheriffs pension and Relief Fund:							
Employer's Proportion of the Net Pension Liability (Assets)	0.21106%	0.20155%	0.19212%	0.18265%	0.17559%	0.17559%	0.17559%
Employer's Proportionate Share of the Net Pension Liability (Assets)	\$ 835,803	\$ 898,430	\$ 1,219,372	\$ 790,907	\$ 673,330	\$ 855,244	\$ 1,266,384
Employer's Covered-Employee Payroll	\$ 1,293,414	\$ 1,336,338	\$ 1,312,094	\$ 1,265,091	\$ 1,208,535	\$ 1,263,432	\$ 1,350,785
Employer's Proportionate share of the Net Pension Liability (Asset) as a Percentage of its Covered-employee Payroll	64.6199%	67.2307%	92.9333%	62.5178%	55.7146%	67.6921%	93.7517%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.34472%	86.60652%	82.09699%	88.48758%	90.41058%	88.90851%	84.72886%

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

See independent auditor's report

Schedule 4

St. Helena Parish Sheriff
Greensburg, Louisiana

Schedule of St. Helena Parish Sheriff's Contributions
For The Year Ended June 30, 2021

	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021
Louisiana sheriffs pension and Relief Fund:							
Contractually required contribution	\$ 190,428	\$ 180,413	\$ 167,625	\$ 154,088	\$ 154,770	\$ 165,471	\$ 167,579
Contributions in relation to contractually required contributions	190,428	180,413	167,625	154,088	154,770	165,471	167,579
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's Covered Employee Payroll	\$ 1,336,338	\$ 1,312,094	\$ 1,265,091	\$ 1,208,535	\$ 1,263,432	\$ 1,350,785	\$ 1,367,989
Contributions as a % of Covered Employee Payroll	14.25%	13.75%	13.25%	12.75%	12.25%	12.25%	12.25%

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

See independent auditor's report

SUPPLEMENTARY INFORMATION SCHEDULES

STATE OF LOUISIANA, PARISH OF ST. HELENA

Affidavit

Nathaniel Williams, Sheriff of St. Helena Parish

BEFORE ME, the undersigned authority, personally came and appeared, Nathaniel Williams, the sheriff of St. Helena Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information if true and correct:

\$398,375 is the amount of cash on hand in the tax collector account on June 30, 2021.

He further deposed and said:

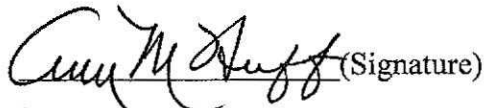
All itemized statements of the amount of taxes collected for the tax year from July 1, 2020 to June 30, 2021, by taxing authority, are true and correct.

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.



Signature
Sheriff of St. Helena Parish

SWORN to and subscribed before me, Notary, this 26th day of May, 2022, in my office in Greensburg, Louisiana.

 (Signature)

Ann M. Huff (Print), # 81027

(Commission)

St. Helena Parish Sheriff
Greensburg, Louisiana

Statement of Changes in Balances Due to Taxing Bodies and Others - Fiduciary Funds

For the Year Ended June 30, 2021

	Sheriff's Fund	Tax Collector Fund	Prisoner Funds	Total
BALANCES AT BEGINNING OF YEAR	59,865	398,203	8,939	467,007
ADDITIONS:				
Deposits:				
Sheriff's Sales	47,483			47,483
Bonds	56,203			56,203
Garnishments	92,530			92,530
21st JDC	11,648			11,648
Other Deposits			27,778	27,778
Taxes, fees, etc., paid to tax collector		11,848,203		11,848,203
TOTAL ADDITIONS	207,864	11,848,203	27,778	12,083,845
DEDUCTIONS				
Taxes, fees, etc. distributed to taxing bodies and others		11,848,031	31,480	11,879,511
Deposits settled to:				
Sheriff's General Fund	43,791			43,791
District Attorney	10,731			10,731
Clerk of court	5,349			5,349
Other Settlements	105,045			105,045
TOTAL REDUCTIONS	164,916	11,848,031	31,480	12,044,427
BALANCES AT END OF YEAR	\$ 102,813	\$ 398,375	\$ 5,237	\$ 506,425

See independent auditor's report

St. Helena Parish Sheriff's Office
Greensburg, LouisianaSchedule of Compensation, Benefits, and Other Payments to Sheriff
For the Year Ended June 30, 2021

Nathaniel Williams, Sheriff

<u>Purpose</u>	<u>Amount</u>
Salary	177,956
Payroll Taxes	2,601
Benefits-Employee Health Insurance	10,278
Benefits-Retirement	21,800
Travel-Lodging	2,134
Meals	159
Registration Fees	335
Total	<u>215,263</u>

See independent auditor's report

St. Helena Parish Sheriff
Greensburg, Louisiana

Justice System Funding Schedule-Receiving Entity
General Fund
For the Year Ended June 30, 2021

Cash Basis Presentation	First Six Month Period Ended 12/30/2020	Second Six Month Period Ended 06/30/2021
Receipts From:		
None	-	-
Subtotal Receipts	-	-
Ending Balance of Amounts Collected but Not Received	-	-

See independent auditor's report

St. Helena Parish Sheriff
Greensburg, Louisiana

Justice System Funding Schedule-Collecting/Disbursing Entity
Fiduciary Funds
For the Year Ended June 30, 2021

Cash Basis Presentation	First Six Month Period Ended 12/30/2020	Second Six Month Period Ended 06/30/2021
Beginning Balance of Amounts Collected	59,865	62,471
Add: Collections		
Civil Fees	60,775	65,397
Bond Fees	15,948	40,253
Asset Forfeiture/Sale	6,275	7,567
Criminal Court Costs/Fees	1,559	1,319
Criminal Fines - Other	4,810	3,960
Subtotal Collections	89,367	118,496
Less: Disbursements To Governments & Nonprofits:		
St. Helena Clerk of Court, Bond Fees	188	304
St. Helena Clerk of Court, Civil Fees	1,563	3,294
21st Judicial District Attorney, Bond Fees	2,924	7,807
21st Judicial Public Defender Board, Bond Fees	2,454	7,047
Louisiana State Police Crime Lab, Bond Fees	188	304
21st Judicial Expense Fund, Bond	2,266	6,743
Less: Amounts Retained by Collecting Agency		
St. Helena Sheriff General Fund, Bond Fees	3,864	9,327
St. Helena Sheriff General Fund, Court Cost/Fees	1,559	1,319
St. Helena Sheriff General Fund, Fines - Other	4,810	3,960
St. Helena Sheriff General Fund-Civil Fees	10,492	8,460
Less: Disbursements to Individuals		
Civil Fee Refunds	52,172	25,208
Bond Fee Refunds	2,180	1,300
Other Disbursements to Individuals	2,101	3,082
Subtotal Disbursements/Retainage	86,761	78,155
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	62,471	102,812

See independent auditor's report

MC DUFFIE K. HERROD, LTD.
(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

Member:

American Institute of CPAs
Society of Louisiana CPAs

POST OFFICE BOX 8436
12410 WOODVILLE ST.
CLINTON, LA 70722
Telephone (225) 683-3888
Facsimile (225) 683-6733
Email mkherrod@bellsouth.net

**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 Nathaniel Williams
St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Greensburg, 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 and the major fund, and aggregate remaining fund information of the St. Helena Parish Sheriff, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the St. Helena Parish Sheriff's basic financial statements, and have issued our report thereon dated May 24, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the St. Helena 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 St. Helena Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the St. Helena 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 the internal control that might be significant deficiencies, or material weaknesses. 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 St. Helena Parish Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations,

contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as Finding 2021-001.

St. Helena Parish Sheriff's Response to Findings

The St. Helena Parish Sheriff's response to the findings identified in our audit is described in the accompanying schedule of prior and current audit findings and management's corrective action plan. The 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 entity's internal control 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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



McDuffie K. Herrod, Ltd.
A Professional Accounting Corporation
May 24, 2022

ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA
SCHEDULE OF AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF AUDIT RESULTS:

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the St. Helena Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the St. Helena Parish Sheriff were disclosed during the audit.
3. No significant deficiencies relating to the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. PRIOR YEAR FINDINGS - FINANCIAL STATEMENT AUDIT

2020-C1 Local Budget Act (Noncompliance)

Criteria: Louisiana Revised Statute 39:1311 requires that total expenditures and other uses must not exceed budgeted expenditures and other uses by 5% or more and revenues and other sources must meet budgeted revenue and other sources by 5% or more.

Condition: The Sheriff's actual revenues and other sources were less than the total budgeted revenues and other sources by five percent or more.

Cause: Budget variances were caused due to CARES Act funds of \$445,951 that were originally included as budgeted revenues, but weren't received within 60 days of the fiscal year end.

Effect: Apparent noncompliance with the above referenced statute.

Recommendations: The budget should be amended when budget variances greater than 5% are evident.

Response by Management: We will continue to monitor budget compliance and amend the budget as required for revenue variations.

Current Year Status: Resolved.

C. PRIOR YEAR FINDINGS - INTERNAL CONTROL OVER FINANCIAL REPORTING

None

D. CURRENT YEAR FINDINGS - FINANCIAL STATEMENTS AUDIT

2021-001 Compliance with Audit Law

Criteria: Louisiana Revised Statute 24:513 requires that an annual financial report or other type report be submitted to the Legislative Auditor within six months of the close of the fiscal/calendar year.

Condition: This deadline was not met for the year ended June 30, 2021.

Effect: The Sheriff is not in compliance with applicable laws.

Recommendations: We recommend that management be cognizant of this deadline in the future and make every effort to comply.

Response by Management: We will continue to make every effort to comply with this law. Due to the effects of the Covid Pandemic along with the merger-dissolution of the initial audit firm and having to secure a new audit firm, delays prevented us from meeting the deadline. We do not anticipate this to be an issue in the future.

E. CURRENT YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

None

F. MANAGEMENT LETTER ITEMS

There are no management letter items to report as of May 24, 2022.