

OUACHITA PARISH SHERIFF

Monroe, Louisiana

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



**Ouachita Parish Sheriff
Monroe, Louisiana**

**Financial Report
As of and for the Year Ended June 30, 2020**

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Monroe, Louisiana

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INDEPENDENT AUDITORS' REPORT

**The Honorable Jay Russell
Ouachita Parish Sheriff
Monroe, Louisiana**

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

Ouachita Parish Sheriff
Monroe, Louisiana

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 5 through 10, the Budgetary Comparison Schedule on page 44, the Schedule of Changes in Net OPEB Liability and Related Ratios on page 45, Schedule of Employer Contributions on page 46, Schedule of Proportionate Share of Net Pension Liability on page 47, and the Schedule of Contributions on page 48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The other supplementary information on pages 50 through 53 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was 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 statement 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 other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Ouachita Parish Sheriff
Monroe, Louisiana

Other Reporting Required by Government Auditing Standards

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

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
February 12, 2021

**REQUIRED SUPPLEMENTAL INFORMATION
(PART A)**

**OUACHITA PARISH SHERIFF
Monroe, Louisiana**

Management's Discussion and Analysis (Unaudited)

Within this section of the Ouachita Parish Sheriff (the Sheriff) annual financial report, the Sheriff's management is pleased to provide this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2020. The Sheriff's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

FINANCIAL HIGHLIGHTS

The Sheriff's net position increased by \$4,392,550.

The Sheriff's governmental fund - General Fund reported total ending fund balance of \$22,649,143 this year. This compares to the prior year ending fund balance of \$15,907,125 representing an increase of \$6,742,018 for the current year. This increase is primarily due to federal grant funding from the CARES Act along with additional ad valorem taxes collected and additional income from feeding, keeping and transporting of prisoners.

Total net position of governmental activities is \$(22,351,671). This results primarily from the requirements per GASB 68 *Accounting and Financial Reporting for Pensions* which requires recognizing the actuarial determined pension liability of \$14,992,957. Another liability is required to be reported as required by GASB 75 *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions* (OPEB) of \$45,300,336.

Overall, the Sheriff continues to maintain a strong financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Management's Discussion and Analysis document introduces the Sheriff's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Sheriff also includes in this report additional information to supplement the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Sheriff's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Sheriff's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Position. This is the government-wide statement of position presenting information that includes all of the Sheriff's assets and liabilities, with the difference 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 as a whole is improving or deteriorating. Evaluation of the overall financial health of the Sheriff would extend to other nonfinancial factors such as diversification of the taxpayer base, in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities, which reports how the Sheriff's net assets changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the Sheriff's distinct activities or functions on revenues provided by the Sheriff's taxpayers.

The government-wide financial statements present governmental activities of the Sheriff that are principally supported by property and sales taxes. The sole purpose of these governmental activities is public safety.

The government-wide financial statements are presented on pages 12-13 of this report.

FUND FINANCIAL STATEMENTS

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Sheriff uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Sheriff's most significant funds rather than the Sheriff as a whole.

The Sheriff has one governmental fund, the General Fund.

Governmental funds are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Sheriff's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The governmental fund financial statements are presented on pages 15-18 of this report.

Fiduciary funds are reported in the fund financial statements and report taxes collected for other taxing bodies, deposits held pending court action and the individual prison inmate accounts. The Sheriff reports four agency funds.

The agency fund financial statement is presented on page 19 of this report.

Notes to the basic financial statements:

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 20 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 Sheriff's budget presentations. A budgetary comparison schedule is included as "required supplemental information" for the General Fund. This schedule demonstrates compliance with the Sheriff's adopted and final revised budget. Required supplemental information can be found beginning on page 44 of this report.

In addition, details of the individual agency funds are presented as other supplemental information beginning on page 50 of this report.

FINANCIAL ANALYSIS OF THE PARISH SHERIFF AS A WHOLE

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the Sheriff as a whole.

The Sheriff's net position increased between fiscal years 2020 and 2019 by \$4,392,550. The following table provides a summary of the Sheriff's net position:

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Assets:		
Current assets and other assets	\$ 24,270,359	\$ 17,327,042
Capital assets	6,643,624	6,374,713
Total assets	<u>30,913,983</u>	<u>23,701,755</u>
Deferred Outflows of Resources	14,961,080	6,759,070
Liabilities:		
Current liabilities	1,621,216	1,419,917
Long-term liabilities	63,055,578	51,484,553
Total liabilities	<u>64,676,794</u>	<u>52,904,470</u>
Deferred Inflows of Resources	3,549,940	4,300,576
Net position:		
Net investment in capital assets	6,643,624	6,374,713
Unrestricted	<u>(28,995,295)</u>	<u>(33,118,934)</u>
Total net position	\$ <u>(22,351,671)</u>	\$ <u>(26,744,221)</u>

The Sheriff continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities was 15 to 1 for 2020 and 12 to 1 for 2019.

The Sheriff reported negative balances in net position for the governmental activities as previously noted due to GASB 68 and 75 implementation. Net position increased \$4,392,550 for governmental activities in fiscal year 2020 and decreased \$72,738 for governmental activities in fiscal year 2019.

CHANGES IN NET POSITION

The Sheriff’s total revenues were \$44.46 million representing an increase of approximately \$6.84 million or 18% over 2019. A significant portion, 39.5% of the Sheriff’s revenue comes from fees, fines and charges for services. Another 41.2% comes from taxes, while only 17.2% comes from grants and contributions.

The total cost of all programs and services was \$40.07 million, an increase of \$2.38 million or 6%. All of these costs are for public safety. Of the total costs, depreciation on the public safety and other equipment, buildings and vehicles was \$1,105,382 or 2.75% of total expenses.

**Ouachita Parish Sheriff
Statements of Activities
June 30, 2020 and 2019**

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Revenues		
<u>Program Revenues</u>		
Fees, Fines and Charges for Services	\$ 17,544,387	\$ 16,745,944
Operating Grants and Contributions	6,893,164	1,937,145
Capital Grants and Contributions	760,082	173,566
<u>General Revenues</u>		
Property Taxes	13,807,312	13,567,754
Sales Taxes	4,521,909	4,224,368
State Revenue Sharing	636,628	639,750
Investment Earnings	238,069	267,675
Other	60,225	64,697
Total Revenues	<u>44,461,776</u>	<u>37,620,899</u>
 Expenses		
Public Safety	<u>40,069,226</u>	<u>37,693,637</u>
Change in net position	4,392,550	(72,738)
Beginning net position	(26,744,221)	(26,671,483)
Ending net position	<u>\$ (22,351,671)</u>	<u>\$ (26,744,221)</u>

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

Governmental Funds

As discussed, governmental funds are reported in the fund financial statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$22,649,143, an increase of \$6,721,133 from the preceding year. This increase is primarily due to the receipt of the CARES Act operating grant as well as a rise in ad valorem taxes collected and additional income from keeping and feeding prisoners. The vast majority of these funds is unassigned and is available for continuing the Sheriff's activities.

MAJOR GOVERNMENTAL FUNDS

The General Fund is the Sheriff's only operating fund and the source of day-to-day service delivery.

Revenues from this governmental fund type increased \$6,854,895 or 18%. Most of the increase can be attributed receipt of CARES Act funding and to increases in property taxes and feeding, keeping and transporting prisoners. Expenditures increased \$717,230 or 1.9%. Most of the increase comes from the increases in personnel cost and capital outlay.

BUDGETARY HIGHLIGHTS

General Fund

The Sheriff was not required to revise the original budget. Actual expenditures were \$419,359 (1.1%) more and actual revenues were \$7,161,379 (19.2%) greater than the final budgeted amounts.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The Sheriff's investment in capital assets, net of accumulated depreciation as of June 30, 2020, was \$6,643,624. This represents a net increase (including additions and deductions) of \$268,911. This increase was related mainly to the current year acquisitions of vehicles and machinery and equipment exceeding the current year depreciation. Additional information regarding Capital Assets is available in the Notes to the Financial Statements.

Ouachita Parish Sheriff
 Sheriff's Capital Assets
 June 30, 2020 and 2019

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Vehicles	6,185,449	5,886,485
Machinery & equipment	4,583,163	4,062,669
Buildings and building improvements	5,174,040	5,105,635
Rifle range land	489,755	489,755
Construction in progress	-	-
Totals at historical cost	<u>16,432,407</u>	<u>15,544,544</u>
Total accumulated depreciation	<u>9,788,783</u>	<u>9,169,831</u>
Net capital assets	<u>\$ 6,643,624</u>	<u>\$ 6,374,713</u>

At June 30, 2020, the net depreciable capital assets for governmental activities were 40.43% undepreciated versus 41.01% in the prior year. The percentage of remaining life is an indicator of the age of the asset. The higher the percentage reflects the capital asset has a longer remaining lifespan. The assets, therefore at June 30, 2020 have about 2/5 of their useful life remaining. As this percentage decreases, one can assume that more resources will have to be used to replace the older capital assets.

Long-term obligations

At the end of the fiscal year, the Sheriff had total Long-Term Obligations of \$63,055,578 which consists of \$2,662,285 accrued annual vacation and compensated absences, \$100,000 in claims and judgments payable, \$45,300,336 in other post-retirement benefits payable (OPEB) and \$14,992,957 in net pension liability. This amount represents an increase from 2019 of \$11,571,025. This increase is primarily attributable to the other post-employment and net pension liability.

CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Sheriff's finances, comply with finance-related laws and regulations, and demonstrate the Sheriff's commitment to public accountability. If you have questions about this report or would like to request additional information, contact Jay Russell, Sheriff, Ouachita Parish Sheriff and Tax Collector, 400 St. John St., Suite 109, Monroe, LA 71201.

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

OUACHITA PARISH SHERIFF
Monroe, Louisiana

Statement of Net Position
Governmental Activities
June 30, 2020

ASSETS	
Cash	\$ 11,118,057
Investments	6,465,648
Receivables	6,313,324
Due from other funds	353,734
Prepaid Asset	2,102
Inventory	17,494
Capital assets, net	6,643,624
TOTAL ASSETS	<u>30,913,983</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pensions	8,350,693
Other post-employment benefits	6,610,387
LIABILITIES	
Accounts payable	227,700
Accrued payroll & other	1,393,516
Long-term liabilities:	
Due within one year	2,662,285
Due after one year	60,393,293
TOTAL LIABILITIES	<u>64,676,794</u>
DEFERRED INFLOWS OF RESOURCES	
Pensions	2,914,466
Other post-employment benefits	635,474
NET POSITION	
Net investment in capital assets	6,643,624
Unrestricted	<u>(28,995,295)</u>
TOTAL NET POSITION	<u>\$ (22,351,671)</u>

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

OUACHITA PARISH SHERIFF
Monroe, Louisiana

Statement of Activities
For the Year Ended June 30, 2020

Activities	Expenses	Program Revenues			Net (Expense)
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenues and Changes in Net Assets
					Governmental Activities
Governmental Activities					
Public safety	\$ 40,069,226	\$ 17,544,387	\$ 6,893,164	\$ 760,082	\$ (14,871,593)
Total	\$ 40,069,226	\$ 17,544,387	\$ 6,893,164	\$ 760,082	\$ (14,871,593)

General revenues

Taxes, levied for general purposes:

Property taxes	13,807,312
Sales taxes	4,521,909
State revenue sharing	636,628
Interest and investment earnings	238,069
Miscellaneous	60,225
Total general revenues	<u>19,264,143</u>

Change in net position 4,392,550

Net position - at beginning of year (26,744,221)

Net position - at end of year \$ (22,351,671)

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

FUND FINANCIAL STATEMENTS

OUACHITA PARISH SHERIFF
Monroe, Louisiana

Balance Sheet - Governmental Fund
General Fund

June 30, 2020

ASSETS

Cash	\$ 11,118,057
Investments	6,465,648
Receivables	6,313,324
Due from other funds	353,734
Prepaid Legal	2,102
Inventories	<u>17,494</u>

TOTAL ASSETS **\$ 24,270,359**

LIABILITIES AND FUND BALANCES**Liabilities**

Accounts payable	\$ 227,700
Accrued payroll & other	<u>1,393,516</u>
Total Liabilities	<u>1,621,216</u>

Fund Balances

Nonspendable	17,494
Unassigned	<u>22,631,649</u>
Total Fund Balances	<u>22,649,143</u>

TOTAL LIABILITIES AND FUND BALANCES **\$ 24,270,359**

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

**OUACHITA PARISH SHERIFF
Monroe, Louisiana**

**Reconciliation of the Governmental Fund's Balance Sheet
to the Statement of Net Position**

June 30, 2020

Total fund balances - governmental fund		\$ 22,649,143
Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the governmental funds		
Governmental capital assets	\$ 16,432,407	
Less: accumulated depreciation	<u>(9,788,783)</u>	6,643,624
Deferred Outflows of Resources - Pensions		
Pensions	8,350,693	
Other post-employment benefits	<u>6,610,387</u>	14,961,080
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental fund		
Claims and judgments payable	(100,000)	
Compensated absences payable	(2,662,285)	
Net Pension Liability	(14,992,957)	
Other post-employment benefits payable	<u>(45,300,336)</u>	(63,055,578)
Deferred Inflows of Resources - Pensions		
Pensions	(2,914,466)	
Other post-employment benefits	<u>(635,474)</u>	<u>(3,549,940)</u>
Total net position - governmental activities		<u>\$ (22,351,671)</u>

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

OUACHITA PARISH SHERIFF
Monroe, Louisiana

**Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund - General Fund**

For the Year Ended June 30, 2020

REVENUES

Ad valorem taxes	\$ 13,807,312
Sales taxes	4,521,909
Intergovernmental revenues:	
Federal grants	5,764,750
State grants:	
State revenue sharing (net)	636,628
State supplemental pay	1,833,102
Other	43,474
Other grants and contributions	11,920
Fees, charges, and commissions for services:	
Services and programs	1,982,659
Civil and criminal fees	1,475,622
Court attendance	52,318
Feeding, keeping and transporting of prisoners	13,686,824
Tax notices, etc.	346,964
Use of money and property	238,069
Other	39,340
TOTAL REVENUES	<u>44,440,891</u>

EXPENDITURES

Public safety	
Current	
Personal services and related benefits	31,559,140
Operating services	2,148,064
Materials and supplies	2,256,212
Travel and other charges	292,734
Capital outlay	1,463,608
TOTAL EXPENDITURES	<u>37,719,758</u>

Excess of revenues over expenditures 6,721,133

OTHER FINANCING SOURCES

Compensation for damage and sale of assets	20,885
Total other financing sources	<u>20,885</u>

Excess of Revenues and Other Sources Over Expenditures 6,742,018

Fund Balance at Beginning of Year 15,907,125

FUND BALANCE AT END OF YEAR \$ 22,649,143

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

**OUACHITA PARISH SHERIFF
Monroe, Louisiana**

**Reconciliation of the Governmental Fund's Statement of Revenues,
Expenditures and Changes in Fund Balance
to the Statement of Activities**

For the Year Ended June 30, 2020

Net change in fund balance - total governmental fund		\$ 6,742,018
The change in net assets reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	\$ 1,396,964	
Depreciation expense	<u>(1,105,382)</u>	291,582
Governmental funds report annual premiums for other post-employment benefits as expenditures. However, in the statement of activities, only the current addition in the obligation is recognized as an expense.		
Change in Net Pension Liability	(72,673)	
Current year addition to the post-employment benefit payable	<u>(2,064,693)</u>	(2,137,366)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures.		
Loss on Disposition of Assets	(22,671)	
Compensated absences	<u>(481,013)</u>	<u>(503,684)</u>
Change in net position - governmental activities		\$ <u>4,392,550</u>

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

**OUACHITA PARISH SHERIFF
Monroe, Louisiana**

**Fiduciary Fund - Agency Funds
Statement of Fiduciary Assets and Liabilities**

June 30, 2020

ASSETS

Cash and cash equivalents \$ 2,429,950

TOTAL ASSETS \$ 2,429,950

LIABILITIES

Due to General Fund \$ 353,734

Due to taxing bodies and others 2,076,216

TOTAL LIABILITIES \$ 2,429,950

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

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Ouachita Parish Sheriff (Sheriff) serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff also 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 programs such as neighborhood watch and anti-drug abuse. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

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

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

The Tax Collector collects and disburses ad valorem taxes for municipalities, including the City of Monroe, City of West Monroe, Town of Sterlington, and Town of Richwood for a cost based fee. The Tax Collector also collects and disburses various fees assessed to taxpayers by the City of Monroe and fines, court costs, and bond fees for the Town of Sterlington and Town of Richwood.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

For financial reporting purposes, the Sheriff includes all funds 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 employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish police jury as required by Louisiana law, the Sheriff is financially independent.

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish police jury, 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.

B. Basis of Presentation

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

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. However, fiduciary funds are not included. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

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

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

Fund Financial Statements (FFS)

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The funds of the Sheriff are described below:

Governmental Funds -

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

Fiduciary Funds -

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

C. Measurement Focus/Basis of Accounting

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

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

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

Revenues

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

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

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

Expenditures

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

D. Budgets

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

1. The chief financial deputy prepares a proposed budget for the General Fund and submits it to the Sheriff for the fiscal year not later than fifteen days prior to the beginning of each fiscal year.

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff.
7. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

E. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in the demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market.

F. Investments

Under state law, Sheriff may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union or the laws of the United States. The Sheriff may invest in United States bonds, treasury notes and bills, government-backed agency securities, or certificates and time deposits of state banks organized under Louisiana Law and national banks having their principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. The reported value of the pool is the same as the fair value of the pool shares.

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

G. *Uncollectible Allowance*

The statements contain no provision for uncollectible accounts. The Sheriff is of the opinion that such allowance would be immaterial in relation to the basic financial statements taken as a whole.

H. *Short-Term Interfund Receivables/Payables*

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

I. *Deferred Outflows of Resources and Deferred Inflows of Resources*

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

J. *Capital Assets*

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets. Capital assets are recorded in the Statement of Net Position. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. Construction in progress is not depreciated until the asset is completed and placed into service. All capital assets except land and construction in progress are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives (Years)</u>
Office furniture and equipment	3-5
Vehicles	5
Machinery, safety, and communications equipment	3-10
Buildings & building improvements	7-25

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

K. Compensated Absences

After one year of service, employees of the Sheriff earn 8 days of vacation leave. After that, an additional day of vacation is added for each year of service except for years 3-5 and years 10-12. After 17 years of service, vacation hours reach a maximum of 20 days. After three full months of service, employees earn sick leave at the rate of one day per month of service. There is no maximum number of hours that an employee may accumulate. Employees are not paid for accumulated sick leave upon separation from service. Compensatory time is accrued at 1.5 hours for each hour worked and holiday time is accrued at 1.0 hour for each holiday hour worked. If an employee leaves the employment of the Sheriff, all accrued vacation, compensatory time and holiday pay are paid to the employee.

At June 30, 2020, employees of the Sheriff have \$2,662,285 accumulated and vested employee leave benefits, which was computed in accordance with GASB Codification C60. This amount is recorded in long-term liabilities on the statement of net position.

L. Equity Classifications

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

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

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

In the fund financial statements, governmental fund equity is classified as fund balance. The Sheriff adopted GASB Statement 54 for the year ended June 30, 2012. As such, fund balances of the governmental funds are classified as follows:

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

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

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

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

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

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

M. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires 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.

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

N. Contingencies

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the Sheriff maintains commercial insurance policies covering its property, automobiles, law enforcement professional liability, and surety bond coverage. The Ouachita Parish Police Jury maintains insurance coverage on the building and its contents. No claims were paid on any of the Sheriff's policies during the past three years that exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2020.

O. Pension Plans

The Ouachita Parish Sheriff's Office is a participating employer in the Louisiana Sheriffs' Pension and Relief Fund (Fund) as described in Note 7. For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Fund, and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the Plan.

P. Subsequent Event Review

The Sheriff has evaluated subsequent events through February 12, 2021, the date which the financial statements were available to be issued, resulting in no adjustments.

(2) Cash and Cash Investments

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2020, the Sheriff has cash and interest-bearing deposits (book balances excluding \$3,200 petty cash) totaling \$13,544,807 as follows:

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

	<u>General Fund</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Noninterest-bearing deposits	\$ 44,690	\$ 699,965	\$ 744,655
Interest-bearing deposits	<u>11,070,167</u>	<u>1,729,985</u>	<u>12,800,152</u>
Total	<u>\$ 11,114,857</u>	<u>\$ 2,429,950</u>	<u>\$ 13,544,807</u>

Custodial credit risk – deposits. These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of 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. Cash and cash equivalents (bank balances other than these backed by the U.S. government) at June 30, 2020, are secured, as follows:

Bank balances	\$ <u>14,723,008</u>
Federal deposit insurance	\$ 12,643,547
Pledged securities	<u>6,832,796</u>
Total	<u>\$ 19,476,343</u>

Custodial credit risk – investments. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Sheriff had no custodial credit risk related to its investments at June 30, 2020.

Credit risk. Under state law, the Sheriff may invest funds in obligations of the United States, in federally insured investments, or in time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The Sheriff's investments consist of certificates of deposit which are covered by Federal deposit insurance or by pledged securities and participation in the Louisiana Asset Management Pool (LAMP). At June 30, 2020, the Sheriff had investments totaling \$6,465,648 stated at cost, which approximates market.

Concentration of credit risk. The Sheriff does not limit the amount that may be invested in securities of any one issuer. Applicable state statutes do not place limits on credit concentration.

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

The Sheriff participates in the Louisiana Asset Management Pool (LAMP). The LAMP is an investment pool established as a cooperative endeavor to enable public entities of the State of Louisiana to aggregate funds for investment.

Interest rate risk. The Sheriff manages its exposure to declines in fair values by limiting the maturity of its investments to no longer than one year.

(3) *Ad Valorem Taxes*

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

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2020, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 12.11 mills on property with net assessed valuations (after homestead exemption) totaling \$1,136,196,547.

(4) *Receivables*

The following is a summary of receivables at June 30, 2020:

Federal	\$	5,314,308
State		-
Local		<u>999,016</u>
Total	\$	<u><u>6,313,324</u></u>

OUACHITA PARISH SHERIFF

**Notes to the Financial Statements
As of and For the Year Ended June 30, 2020**

(5) Interfund Transactions

Interfund receivables and payables consisted of amounts due to/from other funds for fees earned for services performed. They consisted of the following at June 30, 2020:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 353,734	\$ -
Agency Funds:		
Tax Collector	-	189,990
Inmate	-	163,744
Total	<u>\$ 353,734</u>	<u>\$ 353,734</u>

(6) Capital Assets

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

	<u>Balance June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2020</u>
Governmental activities:				
Capital assets not being depreciated				
Rifle range land	\$ 489,755	\$ -	\$ -	\$ 489,755
Construction in Progress	-	-	-	-
Total capital assets not being depreciated	<u>489,755</u>	<u>-</u>	<u>-</u>	<u>489,755</u>
Capital assets being depreciated				
Vehicles	5,886,485	654,810	355,846	6,185,449
Machinery and equipment	4,062,669	673,749	153,255	4,583,163
Buildings and building improvements	5,105,635	68,405	-	5,174,040
Total capital assets being depreciated	<u>15,054,789</u>	<u>1,396,964</u>	<u>509,101</u>	<u>15,942,652</u>
Less: accumulated depreciation	<u>9,169,831</u>	<u>1,105,382</u>	<u>486,430</u>	<u>9,788,783</u>
Governmental activities capital assets - net	<u>\$ 6,374,713</u>	<u>\$ 291,582</u>	<u>\$ 22,671</u>	<u>\$ 6,643,624</u>

Depreciation expense for the year ended June 30, 2020 in the amount of \$1,105,382 was charged to public safety.

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

(7) *Pension Plan*

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

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

The Sheriff's office implemented Government Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pensions and Statement 71 on Pension Transition for Contributions Made Subsequent to the Measurement Date- an Amendment of GASB 68. These standards require the Sheriff's office to record its proportional share of each of the pension plans 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 11:2171.

Members who joined the system on or before December 31, 2011, are eligible for regular retirement benefits upon attaining 30 years of creditable service at any age, or 12 years of creditable service and age 55 years, and are entitled to retirement benefits payable monthly for life, equal to 3.33 percent of their final average compensation for each year of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least 10 years of creditable service may retire at age 60. 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. Members who joined the system on or after January 1, 2012, who retires at or after age 62 with at least 12 years of creditable service, at or after age 60 with at least 20 years of creditable service, or at 55 with 30 years of creditable service is entitled to a retirement benefit payable monthly for life, equal to 3.00 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 times the member's final average compensation each year of creditable service. In any case, the retirement benefit cannot exceed 100 percent of their final average salary. Members with 20 or more years of service may retire with a reduced retirement at age 50. For members eligible on or

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

before June 30, 2006, final average compensation is based on the average monthly earnings during the highest 36 consecutive months (60 highest consecutive months for member employed between July 1, 2006 and July 1, 2013) or joined months if service was interrupted. The earnings to be considered for each 12 month period within the 36 month (or 60 month) period shall not exceed 125% of the preceding 12 months. For members joining after July 1, 2013, final compensation is based on the average monthly earnings during the highest 60 consecutive months and the earnings to be considered for each 12 month period within the 60 months 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% of 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 is paid 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 receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than 4 children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit.

The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

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.

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

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

Cost of living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2020, the actual employer contribution rate was 12.25%. In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2020.

Plan members are required by state statute to contribute 10.25 percent of their annual covered salary and the Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.25 percent 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 contribution requirements of plan members and the Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 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 Parish Sheriff's

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

contributions to the System, for the years ending 2020, 2019, and 2018, were \$5,082,747, \$4,983,447, and \$4,980,412, respectively.

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

At June 30, 2020, the Sheriff reported a liability of \$14,992,957 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2019, the Sheriff's proportion was 3.1696%, which was an increase of 0.0235% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the Sheriff recognized pension expense of \$4,194,248 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$77,772.

At June 30, 2020, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$(2,872,347)
Changes of assumptions	4,582,058	-
Net difference between projected and actual earnings on pension plan investments	539,528	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	461,832	(42,119)
Employer contributions subsequent to the measurement date	2,767,275	-
Total	<u>\$ 8,350,693</u>	<u>\$(2,914,466)</u>

The Sheriff reported a total of \$2,767,275 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2019 which will be recognized as a reduction in net pension liability in the year ended June 30, 2020.

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

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

Year	LSRPF
2020	976,050
2021	(362,546)
2022	771,729
2023	980,005
2024 and beyond	303,714
	<u>\$ 2,668,952</u>

Actuarial Assumptions

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

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	6 years
Investment Rate of Return	7.10%, net of investment expense
Discount Rate	7.10%
Projected salary increases	5.5% (2.50% inflation, 3.00% merit)
Mortality	RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Table for active members, healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Table

Cost of Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments 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.

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return for each major asset class based on the fund's target asset allocation as of June 30, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Real Return Arithmetic Basis</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity securities	62%	7.10%	4.40%
Bonds	23%	3.00%	0.70%
Alternative Investments	15%	4.60%	0.60%
Total	<u>100%</u>		<u>5.70%</u>
Inflation			<u>2.40%</u>
Expected Arithmetic Nominal Return			<u>8.10%</u>

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the 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:

OUACHITA PARISH SHERIFF

**Notes to the Financial Statements
As of and For the Year Ended June 30, 2020**

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
LSPRF			
Rates	6.10%	7.10%	8.10%
OPSO Share of NPL	\$ 31,352,566	\$ 14,992,957	\$ 1,224,855

(8) – Postemployment Health Care and Life Insurance Benefits

General Information about the OPEB Plan

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

Benefits Provided – Medical and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical/dental coverage for the retiree only (not dependents). Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) age is 55 but must have 20 years of service with Ouachita Parish Sheriff’s Office to obtain medical coverage paid by the employer.

Life insurance coverage is continued to retirees by election. The employer pays for \$10,000 of life insurance after retirement for retirees but it is based on the blended active/retired rate and there is thus an implied subsidy. The employer also pays the "cost" of up to \$15,000 if the retiree elects to continue the full 2.5 times salary insurance amount into retirement with a similar implied subsidy for this amount. Also, although the retiree pays the "cost" of the excess elected benefit it is based on the blended rate and there is thus an additional implied subsidy. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70. Based on past experience, we have assumed that 20% of future retirees will decline life insurance, 10% will elect only the basic \$10,000 and 70% will elect to continue the full 2.5 times salary.

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

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

Inactive employees or beneficiaries currently receiving benefit payments	101
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	391
	492

Total OPEB Liability

The Sheriff's total OPEB liability of \$45,300,336 was measured as of July 1, 2019 and was determined by an actuarial valuation as of that date.

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

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	3.5%, annually (Beginning of Year to Determine ADC) 2.21% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Flat 5.5% annually for 10 years, 4.5% thereafter
Mortality	SOA RP-2000 Table

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

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

Changes in the Total OPEB Liability

Balance at June 30, 2019	\$ 37,138,889
Changes for the year:	
Service cost	883,396
Interest	1,285,983
Changes in Assumption	7,526,496
Differences between expected and actual experience	(741,386)
Benefit payments and net transfers	(793,042)
Net changes	8,161,447
Balance at June 30, 2020	\$ 45,300,336

OUACHITA PARISH SHERIFF

**Notes to the Financial Statements
As of and For the Year Ended June 30, 2020**

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21%) or 1-percentage-point higher (3.21%) than the current discount rate:

	1.0% Decrease (1.21%)	Current Discount Rate (2.21%)	1.0% Increase (3.21%)
Total OPEB liability	\$ 53,874,372	\$ 45,300,336	\$ 38,609,425

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	\$ 40,547,926	\$ 45,300,336	\$ 51,344,084

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

For the year ended June 30, 2020, the Sheriff recognized OPEB expense of \$3,151,879. At June 30, 2020, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 159,105	\$ (635,474)
Changes in Assumptions	6,451,282	-
Total	\$ 6,610,387	(635,474)

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

Years ending June 30:	
2021	982,261
2022	982,261
2023	982,261
2024	982,261
2025	982,261
Thereafter	1,063,602

OUACHITA PARISH SHERIFF

**Notes to the Financial Statements
As of and For the Year Ended June 30, 2020**

(9) Changes in General Long-Term Obligations

The following is a summary of the long-term obligation transactions for the year ended June 30, 2020:

	Compensated Absences	Claims and Judgements	Other Post Employment Benefits	Total
Long-term obligations at July 1, 2019	\$ 2,181,272	\$ 100,000	\$ 49,203,281	\$ 51,484,553
Additions	481,013	-	11,090,012	11,571,025
Deductions	-	-	-	-
Long-term obligations at June 30, 2020	<u>\$ 2,662,285</u>	<u>\$ 100,000</u>	<u>\$ 60,293,293</u>	<u>\$ 63,055,578</u>
Amounts due within one year	<u>\$ 2,662,285</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,662,285</u>

(10) Agency Fund Deposits Due to Taxing Bodies and Others

A summary of changes in Agency Fund deposits due to taxing bodies and others and due to prisoners follows:

	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020
Agency Fund				
Tax Collector	\$ 608,624	\$ 129,719,443	\$ 129,366,565	\$ 961,502
Civil	298,395	5,140,612	5,123,700	315,307
Bond	464,686	388,235	589,735	263,186
Inmate	340,662	5,483,108	5,287,549	536,221
Total	<u>\$ 1,712,367</u>	<u>\$ 140,731,398</u>	<u>\$ 140,367,549</u>	<u>\$ 2,076,216</u>

OUACHITA PARISH SHERIFF

Notes to the Financial Statements As of and For the Year Ended June 30, 2020

(11) Litigation, Claims and Commitments

At June 30, 2020, the Sheriff was involved in several lawsuits. The potential liability for lawsuits pending has been estimated to be \$100,000. No provision for any other liability resulting from lawsuits has been made in the accompanying financial statements.

The Sheriff has entered into various cancelable operating leases for office and communication equipment. Rental expense under all cancelable operating leases for the year ended June 30, 2020 was \$48,026.

(12) On-Behalf Payments

Certain employees of the Sheriff receive supplemental pay from the State of Louisiana. In accordance with GASB Statement No. 24, the Sheriff recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$1,833,102.

(13) Expenditures of the Sheriff Paid by the Ouachita Parish Police Jury

The Sheriff's office is located in the Ouachita Parish Courthouse Annex. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Ouachita Parish Police Jury.

(14) Deferred Compensation Plan

The Sheriff also offers employees the ability to participate in the Louisiana 457 Deferred Compensation Plan (the Plan). All current full-time employees are immediately eligible to participate in the Plan. For 2020, the maximum participant contribution amount is 100% of the employees' eligible compensation or \$18,500, whichever is less. Participants who will attain the age of 50 by the end of the year are permitted to make certain "catch-up" contributions up to an additional \$6,000 in 2020. The Sheriff matches 40% of the employee's contribution up to \$5,000. Participants are able to direct their investments into an array of mutual funds that the Plan offers. The Sheriff's contributions to the Plan (including employee contributions) for the years ended June 30, 2020, 2019, and 2018, were \$1,138,860, \$1,076,585 and \$933,203 respectively.

**REQUIRED SUPPLEMENTAL INFORMATION
(PART B)**

OUACHITA PARISH SHERIFF
Monroe, Louisiana

General Fund
Budgetary Comparison Schedule

For the Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Budgetary Fund Balance - Beginning of year	\$ 15,907,125	\$ 15,907,125	\$ 15,907,125	\$ -
Resources (Inflows)				
Ad valorem taxes	13,751,000	13,751,000	13,807,312	56,312
Sales taxes	4,350,000	4,350,000	4,521,909	171,909
Intergovernmental revenues				
Federal grants	100,000	100,000	5,764,750	5,664,750
State grants				
State revenue sharing (net)	600,000	600,000	636,628	36,628
State supplemental pay	1,788,000	1,788,000	1,833,102	45,102
Other	78,600	78,600	43,474	(35,126)
Other grants and contributions	95,000	95,000	11,920	(83,080)
Fees, charges, and commissions for services				
Services and programs	1,565,256	1,565,256	1,982,659	417,403
Civil and criminal fees	1,500,000	1,500,000	1,475,622	(24,378)
Court attendance	60,000	60,000	52,318	(7,682)
Feeding, keeping and transporting of prisoners	12,958,043	12,958,043	13,686,824	728,781
Tax notices, etc.	235,000	235,000	346,964	111,964
Use of money and property	200,000	200,000	238,069	38,069
Other	19,500	19,500	39,340	19,840
Total resources	<u>37,300,399</u>	<u>37,300,399</u>	<u>44,440,891</u>	<u>7,140,492</u>
Other financing sources				
Compensation for damage and sale of assets	-	-	20,887	20,887
Total other financing sources	<u>-</u>	<u>-</u>	<u>20,887</u>	<u>20,887</u>
Amounts available for appropriations	53,207,524	53,207,524	60,368,903	7,161,379
Charges to appropriations (Outflows)				
Public safety				
Current				
Personal services and related benefits	31,889,551	31,889,551	31,559,140	330,411
Operating services	1,765,898	1,765,898	2,148,064	(382,166)
Materials and supplies	2,446,300	2,446,300	2,256,212	190,088
Travel and other charges	469,350	469,350	292,734	176,616
Capital outlay	729,300	729,300	1,463,608	(734,308)
Total charges to appropriations	<u>37,300,399</u>	<u>37,300,399</u>	<u>37,719,758</u>	<u>(419,359)</u>
Budgetary Fund Balance - End of Year	<u>\$ 15,907,125</u>	<u>\$ 15,907,125</u>	<u>\$ 22,649,145</u>	<u>\$ 6,742,020</u>

OUACHITA PARISH SHERIFF
Monroe, Louisiana

Schedule of Changes in Net OPEB Liability and Related Ratios

For the Year Ended June 30, 2020

Total OPEB Liability	<u>2018</u>	<u>2019</u>	<u>2020</u>
Service cost	\$ 830,429	\$ 842,559	\$ 883,396
Interest	1,187,391	1,235,043	1,285,983
Changes of benefit terms	-	-	-
Differences between expected and actual experience	57,397	131,213	(741,386)
Changes of assumptions	-	-	7,526,496
Benefit payments	(713,735)	(713,735)	(793,042)
Net change in total OPEB liability	<u>1,361,482</u>	<u>1,495,080</u>	<u>8,161,447</u>
Total OPEB liability - beginning	<u>34,282,327</u>	<u>35,643,809</u>	<u>37,138,889</u>
Total OPEB liability - ending (a)	<u>\$ 35,643,809</u>	<u>\$ 37,138,889</u>	<u>\$ 45,300,336</u>
 Covered-employee payroll	 \$ 17,585,740	 \$ 17,895,299	 \$ 20,662,444
Net OPEB liability as a percentage of covered-employee payroll	202.69%	207.53%	219.24%
Notes to Schedule:			
<i>Benefit Changes.</i>	None	None	None
<i>Changes of Assumptions.</i>			
<i>Discount Rate</i>	3.50%	3.50%	2.21%
<i>Mortality</i>	RP-2000	RP-2000	RP-2000
<i>Trend</i>	5.50%	5.50%	Variable

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

**OUACHITA PARISH SHERIFF
Monroe, Louisiana**

Schedule of Employer Contributions

For the Year Ended June 30, 2020

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Actuarially determined contribution	\$ 2,694,405	\$ 2,780,560	\$ 2,902,687
Contributions in relation to the actuarially determined contribution			
Employer contributions to trust	-	-	-
Employer-paid retiree premiums	<u>(713,735)</u>	<u>(713,735)</u>	<u>(793,042)</u>
Contribution deficiency (excess)	<u>\$ 1,980,670</u>	<u>\$ 2,066,825</u>	<u>\$ 2,109,645</u>
Covered annual payroll	\$ 17,585,740	\$ 17,895,299	\$ 20,662,444
Contributions as a percentage of covered employee payroll	4.06%	3.99%	3.84%

Notes to Schedule:

Valuation date 7/1/2019

Actuarially determined contributions are calculated as of the last day of the fiscal year in which contributions are reported.

Actuarial cost method Individual Entry Age Normal

Amortization method Level dollar, open

Amortization period 30 years

Asset valuation method Market value

Inflation 2.5% annually

Healthcare trend Flat 5.5% annually for 10 years, 4.5% thereafter

Salary increases 4.0% annually

Discount Rate 3.5% annually (Beginning of Year to Determine ADC)
2.21% annually (As of End of Year Measurement Date)

Retirement age 4 years after: 30 years of service at any age; or age 55/20 years of service: for hires on or after 1/1/2012,
4 years after: age 55/30 years of service; or age 60/20 years of service; or age 62/16 years of service.

Mortality RP-2000 without projection

Turnover Age specific table with an average of 7.5% when applied to the
active census

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

OUACHITA PARISH SHERIFF'S OFFICE
Monroe, Louisiana

Schedule of Proportionate Share of Net Pension Liability
Sheriff's Pension and Relief Fund
For the Year Ended June 30, 2020

Year Ended June 30,	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	3.0386%	\$ 12,032,717	\$ 19,903,775	60.45%	87.34%
2016	3.0248%	13,483,045	20,531,401	65.67%	86.61%
2017	3.0122%	19,117,800	21,330,422	89.63%	82.10%
2018	3.0796%	13,335,590	21,653,773	61.59%	88.49%
2019	3.1461%	12,064,391	22,148,566	54.47%	90.41%
2020	3.1696%	14,992,957	22,590,999	66.37%	88.91%

This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with FYE June 30, 2015.

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

OUACHITA PARISH SHERIFF'S OFFICE
Monroe, Louisiana

Schedule of the Employer's Contributions
Sheriff's Pension and Relief Fund
For the Year Ended June 30, 2020

<u>Year Ended June 30,</u>	<u>Contractually Required Contribution¹</u>	<u>Contributions in Relation to Contractually Required Contribution²</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll³</u>	<u>Contributions as a % of Covered Employee Payroll</u>
2015	\$ 2,857,813	\$ 2,857,813	\$ -	\$19,903,775	14.36%
2016	2,828,851	2,828,851	-	20,531,401	13.78%
2017	2,826,352	2,826,352	-	21,330,422	13.25%
2018	2,760,903	2,760,903	-	21,653,773	12.75%
2019	2,713,219	2,713,219	-	22,148,566	12.25%
2020	2,767,275	2,767,275	-	22,590,999	12.25%

This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with FYE June 30, 2015.

For reference only:

¹ *Employer contribution rate multiplied by employer's covered employee payroll*

² *Actual employer contributions remitted to the Sheriffs' Pension Relief Fund*

³ *Employer's covered employee payroll amount for the fiscal year ended noted.*

OTHER SUPPLEMENTAL INFORMATION

OUACHITA PARISH SHERIFF
Monroe, Louisiana

Fiduciary Fund Type - Agency Funds
Combining Balance Sheet

June 30, 2020

	<u>Tax Collector Fund</u>	<u>Civil Fund</u>	<u>Bond Fund</u>	<u>Inmate Funds</u>	<u>Total</u>
ASSETS					
Cash and cash equivalents	\$ 1,151,492	\$ 315,307	\$ 263,186	\$ 699,965	\$ 2,429,950
TOTAL ASSETS	\$ 1,151,492	\$ 315,307	\$ 263,186	\$ 699,965	\$ 2,429,950
LIABILITIES					
Due to General Fund	\$ 189,990	\$ -	\$ -	\$ 163,744	\$ 353,734
Due to taxing bodies and others	961,502	315,307	263,186	536,221	2,076,216
TOTAL LIABILITIES	\$ 1,151,492	\$ 315,307	\$ 263,186	\$ 699,965	\$ 2,429,950

**OUACHITA PARISH SHERIFF
EX-OFFICIO TAX COLLECTOR**

**Schedule of Assessed Taxes, Collections,
and Uncollected Balances
For the Year Ended June 30, 2020**

Taxing Authority	Taxes Assessed	Tax Adjustments	Taxes Due	Collected Taxes	Refunds	Uncollected Taxes
Law Enforcement	\$ 17,093,138	\$ (3,383,703)	\$ 13,709,435	\$ 13,626,126	12,433	\$ 95,742
Parish Schools - Parishwide	4,636,898	(812,174)	3,824,724	3,802,255	3,960	26,429
Parish Schools - School Maintenance/Operation	21,617,942	(3,786,473)	17,831,469	17,726,711	21,194	125,952
Parish Schools - East Ouachita School Bond	12,158,011	(2,193,852)	9,964,159	9,915,315	14,977	63,821
Monroe City Schools - Maintenance/Operational/Additional Support	14,266,380	(3,388,103)	10,878,277	10,808,055	7,248	77,470
Monroe City Schools - Bonds	4,053,258	(962,604)	3,090,654	3,070,703	2,059	22,010
Parish General Fund	4,350,925	(830,253)	3,520,672	3,500,607	3,554	23,619
Parish Wide - Library Maintenance	10,783,763	(2,134,719)	8,649,044	8,596,487	7,844	60,401
Parish Wide - Health Unit	1,058,686	(209,572)	849,114	843,951	770	5,933
Parish Wide - Mosquito Abatement	1,976,091	(391,180)	1,584,911	1,575,281	1,438	11,068
Parish Wide - GB Cooley Hospital	2,018,436	(399,560)	1,618,876	1,609,037	1,468	11,307
Parish Wide -Detention Home	4,093,377	(810,314)	3,283,063	3,263,112	2,977	22,928
Parish Wide - Jail Maintenance and Improvements	12,985,689	(2,570,606)	10,415,083	10,351,795	9,446	72,734
Parish Wide - Assessment District	2,583,032	(511,325)	2,071,707	2,059,116	1,879	14,470
Municipal - Sterlington General Fund	205,473	(30,503)	174,970	173,324	-	1,646
Forestry Fee / Per Acre	14,506	(1,438)	13,068	13,063	1	6
Tensas Basin Levee District	2,946,321	(580,210)	2,366,111	2,351,117	2,025	17,019
Parish Fire Maintenance	13,524,940	(2,450,821)	11,074,119	11,017,726	13,220	69,613
East Ouachita Recreation Maintenance	2,094,917	(375,876)	1,719,041	1,711,257	627	8,411
Road Lighting District Fees	213,426	(7,630)	205,796	205,871	94	19
LA Tax Commission	80,261	-	80,261	80,261	-	-
Drainage District Fees	21,063	(73)	20,990	20,990	-	-
Parish Abatement Fees	171,094	(55,489)	115,605	89,986	1,066	26,685
City of Monroe	15,253,470	(3,400,992)	11,852,478	11,780,445	4,340	76,373
City of West Monroe	1,615,354	(226,408)	1,388,946	1,376,935	121	12,132
Municipal-Richwood General and Maintenance	280,815	(136,375)	144,440	143,551	-	889
Total	\$ 150,097,266	\$ (29,650,253)	\$ 120,447,013	\$ 119,713,077	112,741	\$ 846,677

STATE OF LOUISIANA
PARISH OF OUACHITA

AFFIDAVIT

JAY RUSSELL, SHERIFF OF OUACHITA PARISH

BEFORE ME, the undersigned authority, personally came and appeared, Jay Russell, the Sheriff of Ouachita Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$862,685 is the amount of cash on hand in the tax collector account on June 30, 2020;

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

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

Jay Russell
JAY RUSSELL, SHERIFF

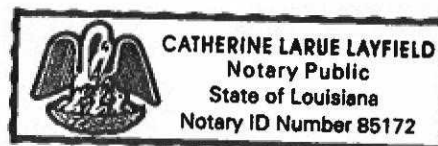
Sworn to and subscribed before me, Notary, this 12th day of March, 2021, in my office in Monroe, Louisiana.

Catherine Layfield (Signature)

Catherine Layfield (Print) # 85172

Notary Public

expires @ death (Commission)



OUACHITA PARISH SHERIFF
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
JUNE 30, 2020

Agency Head
 Sheriff Jay Russell

Salary \$ 150,790

Benefits

Retirement	42,039	
Medical Insurance	7,905	
Dental Insurance	209	
Life Insurance	2,348	
Deferred Compensation	3,600	
Expense Allowance	15,079	
Total Benefits	71,180	71,180

Travel - LSA/LSPRF/FBI/NSA 1,476

Dues - FBI/NSA 315

Total \$ 223,761

**OTHER REPORTS REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***

CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

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

**Ouachita Parish Sheriff
Monroe, Louisiana**

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

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as 20-1 that we consider to be a material weakness.

Ouachita Parish Sheriff
Monroe, Louisiana

Compliance and Other Matters

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

Ouachita Parish Sheriff's Response to the Finding

The Sheriff's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. 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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cameron Hines & Company (APAC)

February 12, 2021
West Monroe, Louisiana

CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

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

Ouachita Parish Sheriff
Monroe, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Ouachita Parish Sheriff's (the Sheriff) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2020. The Sheriff's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

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

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as 20-1, that we consider to be material weaknesses.

The Sheriff's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Sheriff's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
February 12, 2021

OUACHITA PARISH SHERIFF

Schedule of Findings and Questioned Costs As of and For the Year Ended June 30, 2020

We have audited the financial statements of the Ouachita Parish Sheriff as of and for the year ended June 30, 2020, and have issued our report thereon dated February 12, 2021. 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. Our audit of the financial statements as of June 30, 2020, resulted in an unmodified opinion.

Section I- Summary of Auditors' Results

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness yes no
Significant Deficiencies not considered to be
Material Weaknesses yes no

Compliance

Compliance Material to Financial Statements yes no

B. Federal Awards

Material Weakness Identified yes no
Significant Deficiencies not considered to be
Material Weaknesses yes no

Type of Opinion on Compliance for Major Programs

Unmodified Qualified
Disclaimer Adverse

Are there findings required to be reported in accordance with Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), subpart F? Yes

C. Identification of Major Programs:

Name of Federal Program (or cluster) Louisiana CARES Act

CFDA Number(s) 21.019

Dollar threshold used to distinguish between Type A and Type B Programs.
\$750,000

Is the auditee a "low-risk" auditee, as defined by Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), subpart F? No

Section II- Financial Statement Findings

20-1 Internal Controls over Fiduciary Funds

Condition:

It was noted during testing of the fiduciary funds of the Sheriff that several of these funds did not have a listing of items that made up the balance in that fund. These funds were not being reconciled on a monthly basis.

Criteria:

Proper internal controls recommend that the balance(s) in fiduciary funds should be supported by a listing of items that make up that balance and this balance should be reconciled on at least a monthly basis.

Cause:

The Sheriff does not maintain the listing as recommended above. Without the listing, it is not possible to perform the reconciliation.

Potential Effect:

The Sheriff could hold funds for longer than needed or make disbursements to other agencies and/or funds for incorrect amounts.

Recommendation:

The Sheriff should assign someone to compile a listing of items that make up the balance in each of its fiduciary funds. This listing should be used to reconcile the balance in the fiduciary funds to the bank balance for those funds on at least a monthly basis.

Response:

Monthly reconciliations to the bank balance currently occur in each of the fiduciary funds. The reconciliation process for two of the funds includes an itemized listing of items that make up the balance each month. The reconciliation process for the other two funds will now include an itemized listing of items, which will be reconciled to the bank balance each month. The staff of the Sheriff which currently reconciles the bank balance will be assigned this additional task and the itemized listing will be filed with the bank reconciliation documentation.

Section III- Federal Award Findings and Questioned Costs

20-2 Louisiana CARES Act – Internal Control over Reporting

Federal program and specific federal award identification:

This finding relates to Louisiana CARES Act – CFDA #21.019 for the Federal Award Year 2020 received from Federal Agency: U.S. Department of the Treasury

Condition:

It was noted during testing of this grant that the Sheriff's staff made five clerical errors that resulted in inaccurate reporting of eligible expenditures.

Criteria:

Based on the reporting requirements for this grant, the information in the reports should be supported by data in the Sheriff's accounting system.

Cause:

The Sheriff did not have internal controls in place to help insure that the information being reported on the quarterly reports matched the information in the Sheriff's accounting system.

Questioned Costs:

The known questioned costs of \$136,188.15 relate to Louisiana CARES Act – CFDA #21.019 for the Federal Award Year 2020 received from Federal Agency: U.S. Department of the Treasury.

Potential Effect:

The Sheriff could report expenditures that are not supported by information in their accounting system.

Recommendation:

The Sheriff should assign someone to review the information on the reports before the reports are submitted to the grantor.

Response:

The Sheriff has in place procedures for reporting for federal grants. Due to the tight deadlines and unexpected nature of the Louisiana CARES Act funding, the procedure for reviewing data entry was inadvertently omitted for one batch of reports. This is not a common practice of the Sheriff and staff will make every effort to ensure that this does not occur going forward.

OUACHITA PARISH SHERIFF
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS AND QUESTIONED
COSTS
FOR THE YEAR ENDED JUNE 30, 2020

20-1 Internal Controls over Fiduciary Funds

Federal program and specific federal award identification:

N/A

Condition:

It was noted during testing of the fiduciary funds of the Sheriff that several of these funds did not have a listing of items that made up the balance in that fund. These funds were not being reconciled on a monthly basis.

Corrective action planned:

Monthly reconciliations to the bank balance currently occur in each of the fiduciary funds. The reconciliation process for two of the funds includes an itemized listing of items that make up the balance each month. The reconciliation process for the other two funds will now include an itemized listing of items, which will be reconciled to the bank balance each month. The staff of the Sheriff which currently reconciles the bank balance will be assigned this additional task and the itemized listing will be filed with the bank reconciliation documentation.

Person responsible for corrective action:

Captain Jim Funderburk
Civil and Tax Division
Ouachita Parish Sheriff
400 St. John Street, Suite 109
Monroe, LA 71201
Telephone: (318) 324-2551

Anticipated completion date: June 30, 2021

20-2 Louisiana CARES Act – Internal Control over Reporting

Federal program and specific federal award identification:

This finding relates to Louisiana CARES Act – CFDA #21.019 for the Federal Award Year 2020 received from Federal Agency: U.S. Department of the Treasury

Condition:

It was noted during testing of this grant that the Sheriff's staff made five clerical errors that resulted in inaccurate reporting of eligible expenditures.

OUACHITA PARISH SHERIFF
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS AND QUESTIONED
COSTS
FOR THE YEAR ENDED JUNE 30, 2020

Corrective action planned:


The Sheriff has in place procedures for reporting for federal grants. Due to the tight deadlines and unexpected nature of the Louisiana CARES Act funding, the procedure for reviewing data entry was inadvertently omitted for one batch of reports. This is not a common practice of the Sheriff and staff will make every effort to ensure that this does not occur going forward.

Person responsible for corrective action:

Craig Rambin
Chief Financial Officer
Ouachita Parish Sheriff
400 St. John Street, Suite 109
Monroe, LA 71201
Telephone: (318) 324-2551

Anticipated completion date: June 30, 2021

Respectfully submitted,



Craig Rambin
Chief Financial Officer

**OUACHITA PARISH SHERIFF
MONROE, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>C.F.D.A. Number</u>	<u>Pass-Through Grantor Number</u>	<u>Grant Identification Number</u>	<u>Federal Expenditures</u>
U. S. Department of Justice:				
Direct Programs:				
Bureau Justice Assistance	16.034	N/A	BJA-2020-185	\$ 110,062
Total Department of Justice				<u>110,062</u>
U. S. Department of Treasury				
Louisiana Cares Act	21.019	N/A	N/A	5,004,668 *
Total Department of Treasury				<u>5,004,668</u>
Pass-Through Programs:				
Louisiana Commission on Law Enforcement:				
Domestic Violence	16.575	2018-VA-014/02/03-5075	2018V2-GX-0042	446,494
Domestic Violence	16.588	2018-WF-01-4808	2018-WF-AX-0005	51,504
Domestic Violence	16.588	2018-WF-01-5440	2018-WF-AX-0043	37,882
Total Louisiana Commission on Law Enforcement				<u>535,880</u>
Total Expenditures of Federal Awards				\$ <u>5,650,609</u>

See notes to Schedule of Expenditures of Federal Awards

* Denotes Major Federal Program

OUACHITA PARISH SHERIFF
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

1. General

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Ouachita Parish Sheriff. The Ouachita Parish Sheriff reporting entity is defined in Note 1 to the Sheriff's financial statements. All federal award programs received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule.

2. Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the Sheriff's financial statements. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

3. Federal Indirect Cost Rate

The Ouachita Parish Sheriff did not elect to use the 10% de minimis federal indirect cost rate for the year ended June 30, 2020.

OUACHITA PARISH SHERIFF

**Schedule of Prior Year Findings
As of and For the Year Ended June 30, 2020**

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

No prior year findings.

Section II- Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III- Management Letter

No management letter was issued.