

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2020
With Supplemental Information Schedules

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Annual Financial Statements
As of and for the Year Ended June 30, 2020
With Supplemental Information Schedules

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EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Independent Auditor's Report

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, fiduciary funds, and the aggregate remaining fund information of the East Carroll Parish Sheriff, a component unit of the East Carroll Parish Police Jury, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

EAST CARROLL PARISH SHERIFF

Lake Providence, Louisiana
Independent Auditor's Report,
June 30, 2020

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the government activities, each major fund, fiduciary fund information, and the aggregate remaining fund information of the East Carroll Parish Sheriff as of June 30, 2020, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As described in Note 1 to the financial statements, the East Carroll Sheriff adopted Government Accounting Standards Board (GASB) Statement No. 75. The net effect of the GASB 75 will be to decrease net position of the Sheriff by \$516,395. My opinions are not modified with respect to this matter.

As described in Note 14 to the financial statements, operations of the East Carroll Parish Sheriff are impacted by the pandemic caused by the Coronavirus/COVID-19. The East Carroll Parish Sheriff is uncertain how and to what extent the pandemic will negatively affect operations, financial position, cash flows, and the ability to provide services. My opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedules and notes to required supplementary information, the Schedule of Changes in Net OPEB Liability and Related Ratios, the Schedule of Employer's share of the Net Pension Liability, and the Schedule of Employer Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with managements's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the East Carroll Parish Sheriff's office basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head, the Sheriff's sworn affidavit, and the combining non major fund schedules, as listed in the table of contents, are presented for the purpose of additional analysis and are not a required part of the financial statements.

These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information

EAST CARROLL PARISH SHERIFF

Lake Providence, Louisiana
Independent Auditor's Report,
June 30, 2020

has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of compensation, benefits and other payments and the Sheriff's sworn affidavit are fairly stated, in all material respects, in relation to the basic financial statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated August 21, 2020, on my consideration of the East Carroll Parish Sheriff's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the East Carroll Parish Sheriff's internal control over financial reporting and compliance.



West Monroe, Louisiana
August 21, 2020

**REQUIRED SUPPLEMENTARY INFORMATION
PART I**

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Management's Discussion and Analysis
June 30, 2020

As management of the East Carroll Parish Sheriff, I offer readers of the East Carroll Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the East Carroll Parish Sheriff for the fiscal year ended June 30, 2020. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the East Carroll Parish Sheriff exceeded liabilities by \$13,940,541. East Carroll Parish Sheriff's net position reflects its investment in capital assets (furniture and equipment), less any related debt used to acquire those assets that is still outstanding and reserves for debt service and inventory. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the East Carroll Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets having been included in the statement of net position.

STATEMENT OF NET POSITION

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash and cash equivalents	\$11,602,927	\$8,136,762
Receivables	1,120,284	1,545,171
Inventory	80,860	90,721
Due from other funds	53	2,577
Utility deposit	310	310
Capital assets (net of accumulated depreciation)	<u>13,920,887</u>	<u>14,455,859</u>
TOTAL ASSETS	<u>26,725,321</u>	<u>24,231,400</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension and OPEB related	<u>886,856</u>	<u>537,777</u>
LIABILITIES		
Accounts payable	80,559	367,101
Salaries payable	68,155	51,633
Withholdings payable	36	3,344
Interest payable	58,514	61,398
Deferred revenue - phone commission	400,000	1,200,000
Long term liabilities:		
Due within one year	895,000	840,000
Due in more than one year	9,600,000	10,495,000
Deferred issuance costs	(390,497)	(433,886)
Net OPEB liability	657,312	
Net pension liability	<u>1,316,971</u>	<u>968,421</u>
TOTAL LIABILITIES	<u>12,686,050</u>	<u>13,553,011</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related	985,586	1,448,557
NET POSITION		
Invested in capital assets, net of related debt	3,425,887	3,120,859
Reserved for debt service	1,512,756	1,522,572
Reserved for Inventory	80,860	90,721
Unrestricted	<u>8,921,038</u>	<u>5,033,457</u>
TOTAL NET POSITION	<u>\$13,940,541</u>	<u>\$9,767,609</u>

STATEMENT OF ACTIVITIES

	<u>2020</u>	<u>2019</u>
Public safety:		
Personal services	\$2,497,017	\$2,249,694
Operating services	7,276,453	7,207,336
Materials and supplies	1,689,463	1,452,223
Travel	26,786	35,811
Debt service interest and other	781,280	831,784
Depreciation expense	565,800	579,007
Total Program Expenses	<u>12,836,799</u>	<u>12,355,855</u>
Program revenues:		
Charges for services:		
Commissions on license and taxes	28,531	33,862
Civil and criminal fees	73,683	95,524
Feeding prisoners	13,422,726	9,899,646
Vending machines, phones, work release	1,412,692	831,364
Tax notices	14,568	12,929
Bond fees	<u>14,412</u>	<u>10,227</u>

Total program revenues	<u>\$14,966,612</u>	<u>\$10,883,552</u>
Net Program Expenses	<u>2,129,813</u>	<u>(1,472,303)</u>
General revenues:		
Taxes		
Ad valorem	619,030	572,139
Sales tax	585,644	575,930
Grants and contributions not restricted to specific programs:		
Federal sources	5,042	44,813
State sources:		
State revenue sharing (net)	43,067	43,056
State supplemental pay	121,667	118,347
Other state grants	204,413	211,731
Interest earned	24,107	36,094
Miscellaneous	955,813	719,979
Special item - gain on disposal of assets	<u>731</u>	<u>9,316</u>
Change in Net Position	4,689,327	859,102
Net Position - Beginning of year as restated	<u>9,251,214</u>	<u>8,908,507</u>
Net Position - End of year	<u>\$13,940,541</u>	<u>\$9,767,609</u>

Financial Analysis of the Government's Funds

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

As of June 30, 2020, combined governmental fund balances of \$12,255,684 shows an increase of \$4,102,221 over June 30, 2019. The General Fund's portion of the unreserved, unassigned fund balance of \$1,687,414 shows an increase (of approximately \$52,240) from the prior year amount. The Riverbend Detention Center's portion of the restricted fund balance of \$9,638,606 shows an increase (of approximately \$3,823,938) from the prior year amount.

General Fund Budgetary Highlights

Differences between General Fund's original budget and the final budget for expenditures between the original budget and the final budget were an increase in personal services and benefits, operating services, and materials and supplies.

Differences between Riverbend Detention Center's original budget and the final budget for expenditures were an increase in personal services and benefits, operating services, materials and supplies and capital outlay. Differences between the original budget and the final budget for revenues was an increase in feeding and keeping prisoners and fees, charges and commissions for services.

Capital Asset and Debt Administration

Capital assets. The East Carroll Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2020, amounts to \$13,920,887 (net of accumulated depreciation). This investment includes

buildings, furniture and equipment. The increase in capital assets for the year was \$30,842 and deletions of \$54,701 for the year.

Long-term debt. The East Carroll Parish Sheriff is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan. The East Carroll Parish Sheriff contributes to a single-employer defined benefit healthcare plan (“the Retiree Health Plan”). The plan provides lifetime healthcare insurance for eligible retirees through the sheriff’s group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at June 30, 2020 is \$657,312. The Sheriffs’ portion of net pension liability at June 30, 2020 is \$1,316,971. The liability for the revenue bonds at June 30, 2020 is \$10,495,000.

Requests for Information

This financial report is designed to provide a general overview of the East Carroll Parish Sheriff’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the East Carroll Parish Sheriff, P.O. Box 246, Lake Providence LA 71254.

August 21, 2020

BASIC FINANCIAL STATEMENTS

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

STATEMENT OF NET POSITION
June 30, 2020

ASSETS

Cash and cash equivalents	\$11,602,927
Receivables	1,120,284
Due from other funds	53
Inventory	80,860
Utility deposit	310
Capital assets (net of accumulated depreciation)	<u>13,920,887</u>
TOTAL ASSETS	<u>26,725,321</u>

DEFERRED OUTFLOW OF RESOURCES

Pension and OPEB related	<u>886,856</u>
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LIABILITIES

Accounts payable	80,559
Salaries payable	68,155
Withholdings payable	36
Interest payable	58,514
Deferred revenue - phone commission	400,000
Long term liabilities:	
Due within one year	895,000
Due in more than one year	9,600,000
Deferred issuance costs	(390,497)
Net OPEB liability	657,312
Net pension liability	<u>1,316,971</u>
TOTAL LIABILITIES	<u>12,686,050</u>

DEFERRED INFLOWS OF RESOURCES

Pension related	985,586
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NET POSITION

Invested in capital assets, net of related debt	3,425,887
Reserved for debt service	1,512,756
Reserved for inventory	80,860
Unrestricted	<u>8,921,038</u>
TOTAL NET POSITION	<u>\$13,940,541</u>

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
STATEMENT OF ACTIVITIES
June 30, 2020

Public safety:	
Personal services	\$2,497,017
Operating services	7,276,453
Materials and supplies	1,689,463
Travel	26,786
Debt service interest and other	781,280
Depreciation expense	565,800
Total Program Expenses	<u>12,836,799</u>
Program revenues:	
Charges for services:	
Commissions on licenses and taxes	28,531
Civil and criminal fees	73,683
Feeding prisoners	13,422,726
Vending machines, phones, work release	1,412,692
Tax notices, etc.	14,568
Bond fees	14,412
Total program revenues	<u>14,966,612</u>
Net Program Expenses	2,129,813
General revenues:	
Taxes:	
Ad Valorem	619,030
Sales	585,644
Grants and contributions not restricted to specific programs:	
Federal sources	5,042
State sources:	
State revenue sharing (net)	43,067
State supplemental pay	121,667
Other state grants	204,413
Interest earned	24,107
Miscellaneous	955,813
Special item - gain on disposal of assets	731
Change in Net Position	<u>4,689,327</u>
NET POSITION	
Beginning of year	<u>9,251,214</u>
End of year	<u>\$13,940,541</u>

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2020

	-----Major Funds-----			TOTAL
	GENERAL FUND	RIVERBEND DETENTION CENTER	OTHER GOVERN- MENTAL FUNDS	
ASSETS				
Cash and cash equivalents	\$1,682,660	\$9,058,559	\$861,708	\$11,602,927
Receivables	51,666	999,840	68,778	1,120,284
Due from other funds			53	53
Inventory		80,860		80,860
Utility deposit		310		310
TOTAL ASSETS	<u>\$1,734,326</u>	<u>\$10,139,569</u>	<u>\$930,539</u>	<u>\$12,804,434</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$1,432	\$78,252	\$875	\$80,559
Salaries payable	45,444	22,711		68,155
Withholdings payable	36			36
Prepaid revenues		400,000		400,000
Total Liabilities	<u>46,912</u>	<u>500,963</u>	<u>875</u>	<u>548,750</u>
Fund Equity:				
Restricted - public safety		9,638,606	929,664	10,568,270
Fund balance - unassigned	1,687,414			1,687,414
Total Fund Equity	<u>1,687,414</u>	<u>9,638,606</u>	<u>929,664</u>	<u>12,255,684</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,734,326</u>	<u>\$10,139,569</u>	<u>\$930,539</u>	<u>\$12,804,434</u>

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

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

For the Year Ended June 30, 2020

Total Fund Balances at June 30- Governmental Funds (Statement C)		\$12,255,684
Deferred outflow of resources		886,856
Cost of capital assets at June 30	\$17,981,897	
Less: Accumulated depreciation as of June 30	<u>(4,061,010)</u>	13,920,887
Long term liabilities at June 30, 2020:		
Bonds payable		(10,495,000)
Deferred issuance costs		390,497
Accrued interest payable		(58,514)
Net OPEB liability		(657,312)
Net pension liability		(1,316,971)
Deferred inflows of resources		<u>(985,586)</u>
Net Position at June 30 (Statement A)		<u>\$13,940,541</u>

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE

Statement of Revenues, Expenditures, and
Changes in Fund Balance

For the Year Ended June 30, 2020

	-----Major Funds-----			TOTAL
	GENERAL FUND	RIVERBEND DETENTION CENTER	OTHER GOVERN- MENTAL FUNDS	
Taxes :				
Ad valorem	\$619,030			\$619,030
Sales tax	585,644			585,644
Intergovernmental revenues:				
Federal grants	5,042			5,042
State grants:				
Feeding prisoners		\$13,422,726		13,422,726
State revenue sharing (net)	43,067			43,067
State supplemental pay	121,667			121,667
Other state grants	60,631		\$143,782	204,413
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	28,531			28,531
Civil and criminal fees	73,683			73,683
Tax notices, etc.	14,568			14,568
Bond fees	14,412			14,412
Vending machine, phones, work release		1,412,692		1,412,692
Use of money and property	1,400	21,912	795	24,107
Other revenues	123,559	38,497	675,819	837,875
Total revenues	<u>1,691,234</u>	<u>14,895,827</u>	<u>820,396</u>	<u>17,407,457</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and related benefits	1,670,239	1,031,423		2,701,662
Operating services	254,272	6,991,866	30,315	7,276,453
Materials and supplies	86,160	1,589,265	14,038	1,689,463
Travel and other charges	26,786			26,786
Debt service		1,580,775		1,580,775
Capital outlay	1,537	29,305		30,842
Total expenditures	<u>2,038,994</u>	<u>11,222,634</u>	<u>44,353</u>	<u>13,305,981</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(347,760)</u>	<u>3,673,193</u>	<u>776,043</u>	<u>4,101,476</u>

(Continued)

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance

	-----Major Funds-----			TOTAL
	GENERAL FUND	RIVERBEND DETENTION CENTER	OTHER GOVERNMENTAL FUNDS	
OTHER FINANCING SOURCE (Use):				
Proceeds from disposal of assets		\$745		\$745
Transfers in	\$400,000	400,000		800,000
Transfers out		(250,000)	(\$550,000)	(800,000)
Total Other Financing Source (Use)	400,000	150,745	(550,000)	745
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	52,240	3,823,938	226,043	4,102,221
FUND BALANCE AT BEGINNING OF YEAR	1,635,174	5,814,668	703,621	8,153,463
FUND BALANCE AT END OF YEAR	<u>\$1,687,414</u>	<u>\$9,638,606</u>	<u>\$929,664</u>	<u>\$12,255,684</u>

(Concluded)

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

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

For the Year Ended June 30, 2020

Total net change in fund balances - governmental funds (Statement D)	\$4,102,221
Amounts reported for governmental activities in the Statement of Activities are different because: Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the period.	(534,958)
Governmental funds do not report gain or loss on disposition of assets. In the Statement of Activities, gain on disposition of assets increased when the asset is disposed.	(14)
Discounts on bond issues and other costs of issuance are reported as an expenditure in the governmental funds but are carried to the government wide statement of net position and amortized over the life of the bonds. This is the difference between the total deferred costs carried to the statement of net position and the amount amortized for the current year.	(43,389)
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	2,884
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	840,000
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	(41,724)
Non-employer contributions to pension plan	117,938
Pension expense	<u>246,369</u>
Change in Net Position of governmental activities (Statement B)	<u>\$4,689,327</u>

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Statement of Fiduciary Net Position

June 30, 2020

	TAX COLLECTOR FUND	CONFIS CATED FUNDS	CRIMINAL FUND	CIVIL FUND	ECDC INMATE	RBDC INMATE	TOTAL
ASSETS							
Cash and cash equivalents	\$8,363	\$24,285	\$53,569	\$9,000	\$5,215	\$118,757	\$219,189
Accounts receivables						15	15
TOTAL ASSETS	\$8,363	\$24,285	\$53,569	\$9,000	\$5,215	\$118,772	\$219,204
LIABILITIES							
Due to other funds					\$38	\$15	\$53
Due to taxing bodies and others	\$8,363	\$24,285	\$53,569	\$9,000	5,177	118,757	219,151
TOTAL LIABILITIES	\$8,363	\$24,285	\$53,569	\$9,000	\$5,215	\$118,772	\$219,204

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2020

	TAX COLLECTOR FUND	CON- FISCATED FUND	CRIMINAL FUND	SHERIFF'S CIVIL FUND	ECDC INMATE FUND	RBDC INMATE FUND	TOTAL
UNSETTLED BALANCES AT BEGINNING OF YEAR	\$8,365	\$16,980	\$27,043	\$14,000	\$5,177	\$157,647	\$229,212
ADDITIONS							
Deposits :							
Ad valorem taxes	6,016,103						6,016,103
State Revenue Sharing	129,581						129,581
Beer and Liquor licenses	3,360						3,360
Interest on:							
NOW accounts	258						258
Delinquent taxes	3,764						3,764
Tax notices, etc.	14,465						14,465
Appearance bonds, fines, etc.			735,574				735,574
Inmate deposits						2,736,701	2,736,701
Sheriff's sales, etc.				61,788			61,788
Other	1,372	7,305					8,677
Total additions	<u>6,168,903</u>	<u>7,305</u>	<u>735,574</u>	<u>61,788</u>	NONE	<u>2,736,701</u>	<u>9,710,271</u>
Total	<u>6,177,268</u>	<u>24,285</u>	<u>762,617</u>	<u>75,788</u>	<u>5,177</u>	<u>2,894,348</u>	<u>9,939,483</u>
REDUCTIONS							
Deposits settled to:							
Clerk of Court	117		62,652	1,840			64,609
Louisiana Dept. Of Forestry	3,141						3,141
Louisiana Tax Commission	6,677						6,677
Fifth District Levee Board	195,623						195,623
Crime Lab			81,891				81,891
Judicial Expense			13,169				13,169
Louisiana Comm. on Law Enf.			6,502				6,502
East Carroll Parish:							
Criminal Court Fund			207,997				207,997
District attorney			91,953				91,953
Police Jury	2,791,236						2,791,236
School Board	779,243						779,243
Sheriff	677,723		89,810	9,256			776,789
Assessor	422,892						422,892
Hospital	501,649						501,649
Indigent Defender Board			127,898				127,898
Litigants			3,612	54,555			58,167
Lake Providence Port Comm.	157,600						157,600
Pension Funds	170,812						170,812

(Continued)

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Statement of Changes in
 Fiduciary Net Position

	TAX COLLECTOR FUND	CON- FISCATED FUND	CRIMINAL FUND	SHERIFF'S CIVIL FUND	ECDC INMATE FUND	RBDC INMATE FUND	TOTAL
REDUCTIONS (CONTD.)							
Deposits settled to (contd.):							
Inmate disbursements						\$2,775,591	\$2,775,591
Bunches Bend Protection District	\$460,671						460,671
Refunds	369						369
Other settlements	1,152		\$23,564	\$1,137			25,853
Total reductions	<u>6,168,905</u>	<u>NONE</u>	<u>709,048</u>	<u>66,788</u>	<u>NONE</u>	<u>2,775,591</u>	<u>9,720,332</u>
UNSETTLED BALANCES							
AT END OF YEAR	<u>\$8,363</u>	<u>\$24,285</u>	<u>\$53,569</u>	<u>\$9,000</u>	<u>\$5,177</u>	<u>\$118,757</u>	<u>\$219,151</u>

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

The accompanying financial statements of the East Carroll Parish Sheriff have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999.

A. REPORTING ENTITY

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

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

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

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

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

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

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

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

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

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

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

Governmental Fund Types

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

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

Capital Projects Funds - The capital projects funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary Fund Type - Agency Funds

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

D. BASIS OF ACCOUNTING

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

1. Accrual:

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

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

Revenues

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

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

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

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

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

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

Expenditures

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

E. SALES TAXES

On November 2, 2004, voters of the parish approved a one per cent sales and use tax which is dedicated for the purpose of drug education, prevention and enforcement, personnel, training and equipment, and other lawful expenses of the operations of the law enforcement district. The tax is for an indefinite period of time.

F. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2020, the sheriff has cash and equivalents (book balances) totaling \$11,822,116 as follows:

Demand deposits	\$11,822,016
Petty cash	<u>100</u>
Total	<u>\$11,822,116</u>

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

Cash and cash equivalents (bank balances) at June 30, 2020, are secured as follows:

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

Bank balances	<u>\$11,806,922</u>
Federal deposit insurance	\$1,762,756
Pledged securities (uncollateralized)	<u>10,372,476</u>
Total	<u>\$12,135,232</u>

G. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	20-40 years
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

H. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2020.

I. VACATION AND SICK LEAVE

Employees will receive one week annual vacation leave for the first year of service and two weeks for the second year of service. A week is defined as the number of days normally worked during the employee's tour of duty. Annual vacation leave does not accrue and cannot be carried forward in the next year. Sick leave accrues at one-half (1/2) day per month after three months

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

of employment, up to a total of six (6) days per year, with a cap of 12 days. There is no monetary value for accumulated sick leave.

J. PENSION PLANS

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

K. EQUITY CLASSIFICATIONS

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

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

When 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.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

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, 2020. 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.

The General Fund has an unassigned fund balance of \$1,687,414. If applicable, the Sheriff would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

L. DEBT ISSUANCE COSTS

Debt issuance costs incurred in connection with the issuance of long-term debt are capitalized and amortized over the term of the debt using the straight-line method. The unamortized amount is presented as a reduction of long-term debt on the balance sheet.

M. INTERFUND TRANSACTIONS

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

N. ELIMINATION AND RECLASSIFICATIONS

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

O. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

P. ESTIMATES

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

Q. CURRENT YEAR ADOPTION OF NEW ACCOUNTING STANDARDS AND RESTATEMENT OF NET POSITION

The East Carroll Parish Sheriffs’ Office adopted Government Accounting Standards Board (GASB) Statement No. 75 - *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (“GASB 75”) to replace GASB 45 which resulted in a restatement of Net Position. The net effect of the restatement will be to decrease net position of the Sheriff by \$516,395.

The net effect to the Government-Wide Statement of Net Position is as follows:

Total Net Position, June 30, 2019, as previously stated	\$9,767,609
Net Change at June 30, 2020	<u>(516,395)</u>
Total Net Position, June 30, 2020, Restated	<u><u>\$9,251,214</u></u>

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

2. LEVIED TAXES

The Sheriff levied the following millage for ad valorem taxes for 2019:

Constitutional	12.85	indefinite
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The taxes are normally collected in December of the current year and January and February of the ensuing year. Property taxes are recorded as receivables and revenues in the year assessed. The property tax calendar is as follows:

Assessment date	January 1
Levy date	June 30
Tax bills mailed	October 14
Total taxes due	December 31
Penalties & interest added	February 1 of ensuing year
Tax Sale	August 26 of ensuing year *

* Tax sale was postponed due to Governors order concerning COVID.

The assessed value was \$54,347,170 in 2019. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property tax. In 2019, this homestead exemption was \$5,554,473 of the total assessed value. The following are the principal taxpayers for the parish:

	<u>2019 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Myriant Lake Providence, Inc.	\$5,695,516	10.48%
Trunkline Gas Company	4,734,950	8.71%
Tennessee Gas Pipeline Company	2,887,920	5.31%
Columbia Gulf Transmission Co.	2,000,860	3.68%
Terral Riverservice, Inc.	<u>1,710,324</u>	<u>3.15%</u>
Total	<u>\$17,031,589</u>	<u>31.33%</u>

3. RECEIVABLES

The receivables of \$1,120,284 at June 30, 2020, are as follows:

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

Class of receivables:	RB			Total
	General Fund	Detention Center	Non Major Funds	
Taxes - Sales	\$45,000			\$45,000
Intergovernmental revenues:				
State grants	6,495			6,495
Fees, charges, and commissions for services	136	\$999,840		999,976
Other	35		\$68,778	68,813
Total	\$51,666	\$999,840	\$68,778	\$1,120,284

4. ON-BEHALF PAYMENTS

Certain employees of the East Carroll Parish Sheriff receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$121,667.

5. CHANGES IN CAPITAL ASSETS

A summary of changes in buildings and office furnishings and equipment for the year ended June 30, 2020, follows:

	Beginning Balance	Additions	Deletions	Ending Balance
General Fund:				
Weapons	\$26,817			\$26,817
Furniture and equipment	250,426	\$1,537		251,963
Vehicles	832,133		(\$26,132)	806,001
Sub-total General Fund	1,109,376	1,537	(26,132)	1,084,781
East Carroll Detention Center:				
Buildings	1,533,329			1,533,329
Improvements other than buildings	86,984			86,984
Weapons	11,317			11,317
Furniture and equipment	189,558			189,558
Vehicles	183,699		(17,984)	165,715
Sub-total ECDC	2,004,887	NONE	(17,984)	1,986,903
Riverbend Detention Center:				
Buildings	14,479,373			14,479,373
Furniture and equipment	170,321	22,005		192,326
Vehicle	241,799	7,300	(10,585)	238,514
Sub-total RBDC	14,891,493	29,305	(10,585)	14,910,213
Total assets	18,005,756	30,842	(54,701)	17,981,897
Less accumulated depreciation	3,549,897	565,800	(54,687)	4,061,010
Net capital assets	\$14,455,859	(\$534,958)	(\$14)	\$13,920,887

Depreciation expense of \$565,800 was charged to the public safety function.

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

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

Summary of Significant Accounting Policies.

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

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

Plan Fiduciary Net Position.

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

Pension Amount Netting.

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

Plan Description.

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

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

Plan Benefits

Retirement Benefits

For members who become eligible for membership on or before December 31, 2011: Members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to 3.33 percent of their final-average compensation multiplied by his years of creditable service, not to exceed 100% of average final compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

For a member whose first employment making him eligible for membership in the system began on or after January 1, 2012: Members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service; the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.

EAST CARROLL PARISH SHERIFF

Lake Providence, Louisiana

Notes to the Financial Statements (Continued)

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

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

For a member whose first employment making him eligible for membership in the system began on or after July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty month period shall not exceed 115% of the preceding twelve-month period.

Disability Benefits

A member is eligible to receive disability benefits if he has at least ten years of creditable service when a non-service related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of 1) a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability or 2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Survivor Benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the members' final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

benefits payable to surviving children shall be extended through age twenty-three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits:

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

Back Deferred Retirement Option Plan (Back-DROP)

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

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2020, the actual employer contribution rate was 12.25%.

In accordance with state statute, the Fund also receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contribution revenue for the year ended June 30, 2020 was \$117,938.

The Sheriff's contractually required composite contribution rate for the year ended June 30, 2019 was 12.25% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. The East Carroll Parish Sheriff's contributions to the Fund for the years ended June 30, 2020 and 2019 were \$241,544 and \$239,140, respectively, equal to the required contributions for each year.

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

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

For the years ending June 30, 2020 and 2019, the Sheriff reported a liability of \$1,316,971 and \$968,421, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019 and 2018, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriffs' proportion of the net pension liability was based on a projection of the Sheriffs' long-term share of contributions to the pension plan relative to the projected contributions of all participating sheriffs', actuarially determined. At June 30, 2019, the Sheriffs' proportion was .2874 percent, which was an increase of .0259 from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the Sheriff recognized pension expense of \$361,589. At June 30, 2019, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience		\$252,305
Changes in assumptions	\$402,485	
Net difference between projected and actual earnings on	47,392	
Changes in employer's proportion of beginning NPL	96,187	732,868
Differences between employer and proportionate share	47	413
Sheriff contributions subsequent to the measurement date	241,554	
Total	\$787,665	\$985,586

\$241,554 reported as deferred outflows of resources related to pensions resulting from the East Carroll Parish Sheriffs' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2020	(\$260,889)
2021	(207,853)
2022	(108,219)
2023	94,950
2024	42,536
Total	(\$439,475)

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

Actuarial assumptions. The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2019
Actuarial cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	7.10%, net of investment expense
Discount Rate	7.10%
Projected salary increases	5.5% (2.50% inflation, 3.00% merit)
Mortality rates	RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Table for active members, healthy annuitants and beneficiaries
Expected remaining service lives	6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet

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

The discounted 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 and non-employer contributing entities will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

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

The long-term expected rate of return on pension plan investments was determined using a building block method.

Sensitivity of the Sheriffs' proportionate share of the net pension liability to changes in the discount rate. The following presents the net pension liability of the participating employers calculated using the discount rate of 7.10%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate.

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Sheriffs' proportionate share of the net pension liability	\$2,753,989	\$1,316,971	\$107,590

7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

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

Benefits Provided - Medical, dental, vision and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

(D.R.O.P. entry) provisions are as follows: For employees hired on or before December 31, 2011 attainment of 30 years of creditable service at any age, or attainment of age 55 with at least 12 years of creditable service. Employees who were hired on or after January 1, 2012, attainment of age 62 with at least 12 years of creditable service, age 60 with at least 20 years of creditable service, or attainment of age 55 with a least 30 years of creditable service.

Life insurance coverage is provided to retirees and 0% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

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

Inactive employees or beneficiaries currently receiving benefit payments	13
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>42</u>
Total employees	<u><u>55</u></u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$657,312 was measured as of June 30, 2020 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs - The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount rate	3.50% annually (Beginning of Year to Determine ADC) 2.21% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index on the applicable measurement period.

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

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

Changes in the Total OPEB Liability

Balance at June 30, 2019	\$516,397
Changes for the year:	
Service cost	20,602
Interest	18,434
Differences between expected and actual experience	35,457
Changes in assumptions	77,905
Benefit payments and net transfers	<u>(11,483)</u>
Net Changes	<u>140,915</u>
Balance at June 30, 2020	<u><u>\$657,312</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21%) 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%)
<u>Total OPEB liability</u>	<u>\$778,770</u>	<u>\$657,312</u>	<u>\$561,886</u>

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

	1.0% Decrease (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
<u>Total OPEB liability</u>	<u>\$649,218</u>	<u>\$657,312</u>	<u>\$666,475</u>

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 \$53,207. 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 expenditures	\$31,024	NONE
Changes in assumptions	68,167	NONE
Total	<u><u>\$99,191</u></u>	<u><u>NONE</u></u>

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

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

Year ended June 30:	
2021	\$14,170
2022	14,170
2023	14,170
2024	14,170
2025	14,170
Thereafter	\$28,340

8. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 2020, are as follows:

	<u>Due To</u>	<u>Due From</u>
Riverbend Commissary		\$15
East Carroll Commissary		38
Agency Funds:		
Riverbend Inmate	\$15	
East Carroll Inmate	38	
Total	<u>\$53</u>	<u>\$53</u>

9. INTERFUND TRANSACTIONS (FFS LEVEL ONLY)

Transfers In/Out

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund		
Riverbend Detention Center	\$250,000	
Non Major Riverbend Commissary	150,000	
Riverbend Detention Center		
General Fund		\$250,000
Non Major Riverbend Commissary	400,000	
Non Major - Riverbend Commissary		
Riverbend Detention Center		400,000
General Fund		150,000
Total	<u>\$800,000</u>	<u>\$800,000</u>

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

Transfers were made from the Nonmajor Riverbend Commissary Fund to the General Fund and Riverbend Detention Center for sheriffs commissary commission revenues. Transfer was made from Riverbend Detention Center to the General Fund to cover expenses associated with the detention center.

10. LONG-TERM OBLIGATIONS

On July 14, 2014, the sheriff issued \$14,945,000 in revenue bonds with interest rates of 6.50%. The net proceeds were used to purchase U.S. government securities. The bonds were issued to purchase Riverbend Correctional facility.

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

	<u>Revenue Bonds</u>
Long-term obligations, June 30, 2019	\$11,335,000
Additions	NONE
Deletions	<u>(840,000)</u>
Long-term obligations, June 30, 2020	<u><u>\$10,495,000</u></u>

Revenue bonds payable at June 30, 2020, are comprised of the following individual issues:

\$14,945,000 - dated July 16, 2014. The principal is due in annual installments of \$655,000 to \$1,480,000 through June 1, 2029, with interest at 6.5 per cent. Debt retirement payments are made from the Detention Center Fund. \$10,495,000

\$1,512,756 is available in the Detention Center Fund to service the revenue bonds. The annual requirements to amortize outstanding bonds at June 30, 2020, are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$895,000	\$682,175	\$1,577,175
2022	955,000	624,000	1,579,000
2023	1,015,000	561,925	1,576,925
2024	1,080,000	495,950	1,575,950
2025	1,150,000	425,750	1,575,750
2026-2029	5,400,000	905,125	6,305,125
Total	<u><u>\$10,495,000</u></u>	<u><u>\$3,694,925</u></u>	<u><u>\$14,189,925</u></u>

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

11. TAX COLLECTOR ENDING CASH BALANCE

At June 30, 2020, the tax collector has cash and equivalents (book balances) totaling \$8,363 as follows:

Redemptions and refunds	<u>\$8,363</u>
-------------------------	----------------

12. AD VALOREM TAXES COLLECTED

The tax collector has collected and disbursed the following taxes for the year ended June 30, 2020, by taxing body as follows:

Louisiana Forestry Service	\$3,135
Fifth District Levee Board	191,527
Louisiana Tax Commission	6,677
East Carroll Parish Assessor	413,802
East Carroll Parish Police Jury	2,742,310
East Carroll Parish School Board	762,886
East Carroll Parish Sheriff	618,132
East Carroll Parish Hospital	490,490
Lake Providence Port Commission	154,062
Bunches Bend Protection District	<u>460,247</u>
Total	<u>\$5,843,268</u>

13. TAX UNCOLLECTED AND UNSETTLED

The tax collector has not collected and disbursed the following taxes for the year ended June 30, 2020, by taxing body as follows:

Fifth District Levee Board	\$142
East Carroll Parish Assessor	316
East Carroll Parish Police Jury	2,143
East Carroll Parish School Board	603
East Carroll Parish Sheriff	472
East Carroll Parish Hospital	388
Lake Providence Port Commission	<u>122</u>
Total	<u>\$4,186</u>

The uncollected taxes consist of property that the tax collector was not allowed to sell due to the COVID 19 virus. Once the governor allows the tax collector to have a tax sale, the tax collector will hold a tax sale and sell the property.

14. LITIGATION AND CLAIMS

At June 30, 2020, the East Carroll Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

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

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

16. SUBSEQUENT EVENTS

Subsequent events have been evaluated through August 21, 2020, which is the date the financial statements were available to be issued, and it has been determined that one significant event requires disclosure. The COVID-19 outbreak in the United States and Louisiana has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on the East Carroll Parish Sheriff and the duration cannot be estimated at this time.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2020

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes:				
Ad valorem	\$476,000	\$476,000	\$619,030	\$143,030
Sales	650,000	650,000	585,644	(64,356)
Intergovernmental revenues:				
Federal grants - federal revenue			5,042	5,042
State funds:				
State revenue sharing (net)	42,000	42,000	43,067	1,067
State supplemental pay	115,000	115,000	121,667	6,667
Other state grants	90,000	90,000	60,631	(29,369)
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	30,000	30,000	28,531	(1,469)
Civil and criminal fees	94,500	94,500	73,683	(20,817)
Tax notices, etc	12,000	12,000	14,568	2,568
Bond fees	17,000	17,000	14,412	(2,588)
Use of money and property	500	500	1,400	900
Other revenue	116,495	116,495	123,559	7,064
Total revenues	<u>1,643,495</u>	<u>1,643,495</u>	<u>1,691,234</u>	<u>47,739</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	1,604,906	1,644,906	1,670,239	(25,333)
Operating services	223,700	256,200	254,272	1,928
Materials and supplies	52,200	72,200	86,160	(13,960)
Travel and other charges	41,240	41,240	26,786	14,454
Capital outlay			1,537	(1,537)
Total expenditures	<u>1,922,046</u>	<u>2,014,546</u>	<u>2,038,994</u>	<u>(24,448)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES				
	<u>(278,551)</u>	<u>(371,051)</u>	<u>(347,760)</u>	<u>23,291</u>

(Continued)

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL (BUDGETARY BASIS)</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
OTHER FINANCING SOURCE -				
Transfers in	<u>\$400,000</u>	<u>\$400,000</u>	<u>400,000</u>	
Total financing sources	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>NONE</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	121,449	28,949	52,240	\$23,291
FUND BALANCES AT BEGINNING OF YEAR	<u>1,515,667</u>	<u>1,515,667</u>	<u>1,635,174</u>	<u>119,507</u>
FUND BALANCES AT END OF YEAR	<u>\$1,637,116</u>	<u>\$1,544,616</u>	<u>\$1,687,414</u>	<u>\$142,798</u>

(Concluded)

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

BUDGETARY COMPARISON SCHEDULE
RIVERBEND DETENTION CENTER FUND
For the Year Ended June 30, 2020

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
State funds - Feeding and keeping prisoners	\$8,352,000	\$12,468,200	\$13,422,726	\$954,526
Fees, charges, and commissions for services-				
Vending machine, phones, work release	50,000	346,000	1,412,692	1,066,692
Use of money and property	18,500	18,500	21,912	3,412
Other revenue	3,000	3,000	38,497	35,497
Total revenues	<u>8,423,500</u>	<u>12,835,700</u>	<u>14,895,827</u>	<u>2,060,127</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	931,800	947,800	1,031,423	(83,623)
Operating services	5,353,506	6,871,730	6,991,866	(120,136)
Materials and supplies	935,884	1,460,384	1,589,265	(128,881)
Travel and other charges	3,000	3,000	3,000	3,000
Debt service	1,597,350	1,597,350	1,580,775	16,575
Capital outlay		30,300	29,305	995
Total expenditures	<u>8,821,540</u>	<u>10,910,564</u>	<u>11,222,634</u>	<u>(312,070)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(398,040)</u>	<u>1,925,136</u>	<u>3,673,193</u>	<u>1,748,057</u>
OTHER FINANCING SOURCES (USE)				
Proceeds from disposal of assets			745	745
Transfers in	400,000	400,000	400,000	
Transfers out		(250,000)	(250,000)	
Total financing sources (use)	<u>400,000</u>	<u>150,000</u>	<u>150,745</u>	<u>745</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	1,960	2,075,136	3,823,938	1,748,802
FUND BALANCES AT BEGINNING OF YEAR	<u>5,874,145</u>	<u>4,208,858</u>	<u>5,814,668</u>	<u>1,749,547</u>
FUND BALANCES AT END OF YEAR	<u><u>\$5,876,105</u></u>	<u><u>\$6,283,994</u></u>	<u><u>\$9,638,606</u></u>	<u><u>\$3,498,349</u></u>

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2020

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

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

East Carroll Parish Sheriff
 Schedule of Changes in Net OPEB Liability and Related Ratios
 FYE June 30, 2020

Total OPEB Liability	<u>2020</u>
Service cost	\$20,602
Interest	18,434
Changes of benefits terms	NONE
Differences between expected and actual experience	35,457
Changes of assumptions	77,905
Benefit payments	<u>(11,483)</u>
Net change in total OPEB liability	140,915
Total OPEB liability - beginning	<u>516,397</u>
Total OPEB liability - ending	<u><u>\$657,312</u></u>
Covered employee payroll	\$1,437,767
Net OPEB liability as a percentage of covered-employee payroll	45.72%
Notes to Schedule	
<i>Benefit Changes</i>	None
<i>Changes in Assumptions</i>	
<i>Discount Rate</i>	3.50%
<i>Mortality</i>	RP-2014
<i>Trend</i>	Variable

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

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

East Carroll Parish Sheriff
Schedule of Employer's Share of Net Pension Liability
June 30, 2020

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.671241%	\$2,658,118	\$4,102,823	64.79%	87.34%
2015	0.497340%	\$2,216,902	\$3,297,443	67.23%	86.61%
2016	0.250416%	\$1,589,364	\$1,710,220	92.93%	82.09%
2017	0.253297%	\$1,099,573	\$1,759,101	62.51%	88.49%
2018	0.252545%	\$968,421	\$1,738,193	55.71%	90.41%
2019	0.278416%	\$1,316,971	\$1,971,788	66.79%	88.91%

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

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

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

**East Carroll Parish Sheriff
Schedule of Employer Contributions
June 30, 2020**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$569,882	\$569,882	\$0	\$4,102,823	13.89%
2015	\$469,886	\$469,886	\$0	\$3,297,443	14.25%
2016	\$235,156	\$235,156	\$0	\$1,710,220	13.75%
2017	\$233,081	\$233,081	\$0	\$1,759,101	13.25%
2018	\$221,620	\$221,620	\$0	\$1,738,193	12.75%
2019	\$241,554	\$241,554	\$0	\$1,971,788	12.25%

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

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

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

STATE OF LOUISIANA

PARISH OF EAST CARROLL

**AFFIDAVIT
WYDETTE L. WILLIAMS, SHERIFF OF EAST CARROLL PARISH**

BEFORE ME, the undersigned authority, personally came and appeared, WYDETTE L. WILLIAMS, SHERIFF OF EAST CARROLL PARISH, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$8,363 is the amount of cash on hand in the tax collector account on June, 30, 2020.

He further deposed and said:

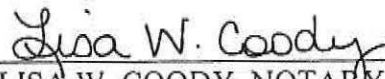
All itemized statements of the amount of taxes collected for the tax year, 2019, by taxing authority, are true and correct.

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.



WYDETTE L. WILLIAMS, SHERIFF
SHERIFF & EX-OFFICIO TAX COLLECTOR

SWORN to and subscribed before me, Notary, this 21st day of August, 2020, in my office in Lake Providence, Louisiana.



LISA W. COODY, NOTARY PUBLIC #51645
EAST CARROLL PARISH, LOUISIANA

Lisa W. Coody, #51645
Ex-Officio Notary
East Carroll Sheriff

OTHER SUPPLEMENTARY INFORMATION

PART III

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2020

WYDETTE WILLIAMS, SHERIFF

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$150,790
Expense allowance	15,079
Benefits-insurance	12,306
Benefits-retirement	20,319
Benefits-medicare	2,411
Registration fees	50
Housing and lodging	344
Cellphone	531
Membership dues-Sheriffs Association	13,822

See independent auditor's report.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended June 30, 2020

NON MAJOR FUNDS

EAST CARROLL DETENTION CENTER OPERATING FUND

The ECDC Operating Fund accounts for the state mowing contract and associated expenses.

NARCOTICS FUND

The Narcotics Fund accounts for monies seized from suspects and monies given the sheriff's office by court order on drug cases. These funds are restricted and are to be used for drug enforcement.

EAST CARROLL DETENTION CENTER COMMISSARY FUND

The Commissary Fund accounts for the purchase and resale of personal items to the inmates at the East Carroll detention center.

RIVERBEND DETENTION CENTER COMMISSARY FUND

The Commissary Fund accounts for the purchase and resale of personal items to the inmates at the Riverbend detention center.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE - NON MAJOR FUNDS

Combining Balance Sheet, June 30, 2020

	<u>ECDC OPERATING</u>	<u>NARCOTICS</u>	<u>ECDC COMMISSARY</u>	<u>RBDC COMMISSARY</u>	<u>TOTAL</u>
ASSETS					
Cash	\$515,138	\$7,914	\$22,789	\$315,867	\$861,708
Accounts receivables		1	2	68,775	68,778
Due from other funds			38	15	53
Total Assets	<u>\$515,138</u>	<u>\$7,915</u>	<u>\$22,829</u>	<u>\$384,657</u>	<u>\$930,539</u>
LIABILITIES AND FUND EQUITY					
Liabilities - Account payable				\$875	\$875
Fund Equity - public safety	<u>\$515,138</u>	<u>\$7,915</u>	<u>\$22,829</u>	<u>383,782</u>	<u>929,664</u>
Total Liabilities and Fund Equity					
-					
Reserved - public safety	<u>\$515,138</u>	<u>\$7,915</u>	<u>\$22,829</u>	<u>\$384,657</u>	<u>\$930,539</u>

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE - NON MAJOR FUNDS

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances
For the Year Ended June 30, 2020

	<u>ECDC OPERATING</u>	<u>NARCOTICS</u>	<u>ECDC COMMISSARY</u>	<u>RBDC COMMISSARY</u>	<u>TOTAL</u>
REVENUES					
State revenue	\$143,782				\$143,782
Use of money and property	416	\$4	\$19	\$356	795
Other revenues	76	1,350		674,393	675,819
Total revenues	<u>144,274</u>	<u>1,354</u>	<u>19</u>	<u>674,749</u>	<u>820,396</u>
EXPENDITURES					
Public safety:					
Current:					
Operating services	14,515	595		15,205	30,315
Materials and supplies	13,850			188	14,038
Total expenditures	<u>28,365</u>	<u>595</u>	<u>NONE</u>	<u>15,393</u>	<u>44,353</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>115,909</u>	<u>759</u>	<u>19</u>	<u>659,356</u>	<u>776,043</u>
OTHER FINANCING USE					
Transfer out				(550,000)	(550,000)
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USE	<u>115,909</u>	<u>759</u>	<u>19</u>	<u>109,356</u>	<u>226,043</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>399,229</u>	<u>7,156</u>	<u>22,810</u>	<u>274,426</u>	<u>703,621</u>
FUND BALANCES AT END OF YEAR	<u>\$515,138</u>	<u>\$7,915</u>	<u>\$22,829</u>	<u>\$383,782</u>	<u>\$929,664</u>

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

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

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

Member:
American Institute of
Certified Public Accountants
Society of Louisiana Certified
Public Accountants

MARY JO FINLEY, CPA, INC.
A PROFESSIONAL ACCOUNTING CORPORATION
116 Professional Drive - West Monroe, LA 71291
Phone (318) 329-8880 - Fax (318) 329-8883

Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

**Independent Auditor's Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance With *Government Auditing Standards***

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, each major fund, the fiduciary funds, and the aggregate remaining fund information of the East Carroll Parish Sheriff, a component unit of the East Carroll Parish Police Jury, as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the East Carroll Parish Sheriff's basic financial statements, and have issued my report thereon dated August 21, 2020.

Internal Control Over Financial Reporting

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

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

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

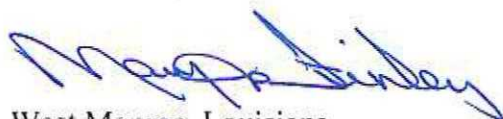
EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2020

Compliance and Other Matters

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

Purpose of this Report

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



West Monroe, Louisiana
August 21, 2020

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Schedule of Audit Results
For the Year Ended June 30, 2020

A. SUMMARY OF AUDIT RESULTS

1. The Auditor's report expresses an unmodified opinion on the financial statements of the East Carroll Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the East Carroll Parish Sheriff were disclosed during the audit.
3. No material weaknesses relating to the audit of the financial statements is reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2020**

There were no audit findings reported in the audit for the year ended June 30, 2019.