

**ST. LANDRY PARISH SHERIFF**  
Opelousas, Louisiana

Financial Report

Year Ended June 30, 2022

## TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-3
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)</b>	
Statement of net position	6
Statement of activities	7
<b>FUND FINANCIAL STATEMENTS (FFS)</b>	
Balance sheet - governmental funds	10
Reconciliation of the governmental fund balance sheet to the statement of net position	11
Statement of revenues, expenditures, and changes in fund balances - governmental funds	12
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of the governmental funds to the statement of activities	13
Statement of fiduciary net position	14
Statement of changes in fiduciary net position	15
Notes to basic financial statements	16-40
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
General Fund:	
Budgetary comparison schedule	42
Schedule of changes in net OPEB liability and related ratios	43
Schedule of employer's share of net pension liability	44
Schedule of employer pension contributions	45
Notes to the required supplementary information	46
<b>OTHER SUPPLEMENTARY INFORMATION</b>	
Comparative statement of net position	48
General Fund:	
Comparative balance sheet	49
Budgetary comparison schedule - revenues, expenditures, and changes in fund balance - compared to actual for prior year	50
Budgetary comparison schedule - expenditures - compared to actual for prior year	51
Justice system funding schedule - receiving entity	52
Justice system funding schedule - collecting/disbursing entity	53-54
Affidavit - Tax Collector Fund	55
<b>INTERNAL CONTROL, COMPLIANCE, AND OTHER MATTERS</b>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements performed in Accordance with <i>Government Auditing Standards</i>	57-58
Summary schedule of current and prior year findings and management's corrective action plan	59

# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Stephen J. Anderson, CPA\*  
Matthew E. Margaglio, CPA\*  
Casey L. Ardoin, CPA, CFE\*  
Wanda F. Arcement, CPA  
Bryan K. Joubert, CPA  
Nicholas Fowlkes, CPA

C. Burton Kolder, CPA\*  
Of Counsel

183 S. Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141

11929 Bricksome Ave.  
Baton Rouge, LA 70816  
Phone (225) 293-8300

1428 Metro Dr.  
Alexandria, LA 71301  
Phone (318) 442-4421

450 E. Main St.  
New Iberia, LA 70560  
Phone (337) 367-9204

200 S. Main St.  
Abbeville, LA 70510  
Phone (337) 893-7944

1201 David Dr.  
Morgan City, LA 70380  
Phone (985) 384-2020

434 E. Main St.  
Ville Platte, LA 70586  
Phone (337) 363-2792

332 W. Sixth Ave.  
Oberlin, LA 70655  
Phone (337) 639-4737

WWW.KCSRPCAS.COM

Victor R. Slaven, CPA\* - retired 2020  
Christine C. Doucet, CPA - retired 2022

## INDEPENDENT AUDITOR'S REPORT

\* A Professional Accounting Corporation

The Honorable Bobby Guidroz  
St. Landry Parish Sheriff  
Opelousas, Louisiana

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff (hereinafter "Sheriff") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sheriff as of June 30, 2022 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Change in Accounting Principle

As described in note 8 to the financial statements, in 2022, the Sheriff adopted new accounting guidance, GASB Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Governmental Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, no such opinion is expressed. We evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements. We conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, schedule of changes in total OPEB liability and related ratios, schedule of employer's share of net pension liability, and employer pension contributions on pages 42 through 45 be presented to supplement the basic financial statements. Such information is the responsibility of management, and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff’s basic financial statements. The accompanying comparative statements on pages 48 and 49 and justice system funding schedule on pages 52-54 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the comparative statements and the justice system funding schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole. The prior year comparative amounts on the comparative and combining statements were derived from the Sheriff’s 2021 financial statements, which were restated as a result of the adoption of GASB Statement No. 87 in the current year and which were subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, were fairly presented in all material respects in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the comparative detailed budget comparison schedules on page 50 and 51 and the affidavit on page 55 but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2022 on our consideration of the Sheriff’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff’s internal control over financial reporting and compliance.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
November 28, 2022

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana  
Statement of Net Position  
June 30, 2022

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets:	
Cash and interest-bearing deposits	\$ 9,070,565
Due from other governmental units	248,622
Other	<u>615</u>
Total current assets	<u>9,319,802</u>
Noncurrent assets:	
Depreciable capital assets, net	5,832,833
Land and construction in progress	2,492,946
Right-of-use asset, net	206,557
Net pension asset	<u>597,449</u>
Total noncurrent assets	<u>9,129,785</u>
Total assets	<u>18,449,587</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to OPEB	3,596,109
Deferred outflows related to pension	<u>3,378,231</u>
Total deferred outflows of resources	<u>6,974,340</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts, salaries, and other payables	700,803
Right-of-use lease liability	<u>119,087</u>
Total current liabilities	<u>819,890</u>
Noncurrent liabilities:	
Long-term liabilities	316,713
Right-of-use lease liability	96,993
Net OPEB obligation	<u>10,570,839</u>
Total noncurrent liabilities	<u>10,984,545</u>
Total liabilities	<u>11,804,435</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to OPEB	2,860,741
Deferred inflows related to pension	<u>6,431,214</u>
Total deferred inflows of resources	<u>9,291,955</u>
<b>NET POSITION</b>	
Net investment in capital assets	8,316,256
Restricted for drug enforcement	140,088
Unrestricted (deficit)	<u>(4,128,807)</u>
Total net position	<u>\$ 4,327,537</u>

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



ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Statement of Activities  
Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue And Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Public safety:					
Police	<u>\$ 16,579,882</u>	<u>\$2,263,599</u>	<u>\$ 84,182</u>	<u>\$ -</u>	<u>\$ (14,232,101)</u>
Taxes:					
Property taxes, levied for general purposes					2,999,269
Sales taxes					11,073,964
State sources:					
Commissions					897,873
Revenue sharing					266,428
Supplemental pay					628,113
Loss on disposal of assets					(3,711)
Interest and investment earnings					70,464
Non-employer pension contribution					556,899
Miscellaneous					<u>285,523</u>
Total general revenues					<u>16,774,822</u>
Change in net position					2,542,721
Net position - July 1, 2021 (as restated)					<u>1,784,816</u>
Net position - June 30, 2022					<u>\$ 4,327,537</u>

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

**FUND FINANCIAL STATEMENTS (FFS)**

## **FUND DESCRIPTIONS**

### **General Fund**

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

### **Special Revenue Fund**

#### **Contraband Fund -**

The Contraband Fund is used to account for receipt and disbursement of contraband received.

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Balance Sheet - Governmental Funds  
June 30, 2022

	General Fund	Non-major Fund	Total
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 8,930,477	\$ 140,088	\$ 9,070,565
Receivables -			
Due from other governmental units	248,622	-	248,622
Other	615	-	615
Total assets	\$ 9,179,714	\$ 140,088	\$ 9,319,802
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 138,929	\$ -	\$ 138,929
Accrued liabilities	475,509	-	475,509
Retainage payable	86,365	-	86,365
Total liabilities	700,803	-	700,803
<b>Fund balances:</b>			
Restricted for operations of Contraband Fund	-	140,088	140,088
Assigned for construction	1,000,000	-	1,000,000
Unassigned	7,478,911	-	7,478,911
Total fund balances	8,478,911	140,088	8,618,999
Total liabilities and fund balances	\$ 9,179,714	\$ 140,088	\$ 9,319,802

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

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Position  
June 30, 2022

Total fund balance for the governmental funds at June 30, 2022 \$ 8,618,999

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Capital assets, net 8,325,779

Intangible right-of-use assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.

Right-of-use assets, net 206,557

The deferred outflows of resources are not a use of current resources and, therefore, are not reported in the governmental funds. The deferred outflows of resources are related to the following:

Net OPEB obligation	\$ 3,596,109	
Net pension asset	<u>3,378,231</u>	6,974,340

Long term liabilities are not payable from current resources, and therefore, are not reported in the governmental funds.

Compensated absences payable	(216,713)	
Other claims payable	(100,000)	
Right-of-use lease liability	(216,080)	
Net OPEB obligation	(10,570,839)	
Net pension asset	<u>597,449</u>	(10,506,183)

The deferred inflows of contributions are not available resources, and therefore are not reported in the governmental funds. The deferred outflows of resources are related to the following:

Net OPEB obligation	(2,860,741)	
Net pension asset	<u>(6,431,214)</u>	<u>(9,291,955)</u>

Net position at June 30, 2022 \$ 4,327,537

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

**ST. LANDRY PARISH SHERIFF**  
Opelousas, Louisiana

**Statement of Revenues, Expenditures, and Change in Fund Balances -  
Governmental Funds  
Year Ended June 30, 2022**

	<u>General Fund</u>	<u>Non-major Fund</u>	<u>Total</u>
<b>Revenues:</b>			
Taxes -			
Ad valorem taxes	\$ 2,999,269	\$ -	\$ 2,999,269
Sales taxes	11,073,964	-	11,073,964
Intergovernmental revenues -			
Federal grants	46,944	-	46,944
State grants	37,238	-	37,238
State grants - state revenue sharing (net)	266,428	-	266,428
State supplemental pay	628,113	-	628,113
Video poker commissions	897,873	-	897,873
Fees charges and commissions for services -			
Civil and criminal fees	1,111,775	-	1,111,775
Special duty detail	377,994	-	377,994
Feeding, keeping, and transporting prisoners	773,830	-	773,830
Interest income	69,343	1,121	70,464
Contraband	-	56,050	56,050
Miscellaneous	229,473	-	229,473
Total revenues	<u>18,512,244</u>	<u>57,171</u>	<u>18,569,415</u>
<b>Expenditures:</b>			
Current -			
Public safety:			
Personal services and related benefits	10,476,261	-	10,476,261
Operating services	2,968,149	-	2,968,149
Operations and maintenance	2,779,232	9,450	2,788,682
Travel and other charges	20,574	-	20,574
Capital outlay	2,198,234	13,449	2,211,683
Total expenditures	<u>18,442,450</u>	<u>22,899</u>	<u>18,465,349</u>
Net change in fund balances	69,794	34,272	104,066
Fund balances, beginning	<u>8,409,117</u>	<u>105,816</u>	<u>8,514,933</u>
Fund balances, ending	<u>\$ 8,478,911</u>	<u>\$ 140,088</u>	<u>\$ 8,618,999</u>

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

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of the Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2022

Total net changes in fund balance for the year ended June 30, 2022 per statement of revenues, expenditures and changes in fund balance		\$ 104,066
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	\$ 2,211,683	
Depreciation expense	(608,945)	
Loss on disposal of assets	(3,711)	1,599,027
Governmental funds report intangible right-of-use assets as expenditures. However, in the statement of activities, the costs of these assets are allocated over the lease term and reported as amortization expense.		
Amortization expense		(130,772)
Principal payments on the intangible right-of-use assets are reported on the governmental funds as expenditures. In the statement of net position, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, retirement of the lease liability is recorded as an expenditure in the statement of revenues, expenditures, and changes in fund balances whereas the payment reduces the balance of the lease liability in the statement of net position.		
		129,685
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Compensated absences	(14,718)	
OPEB benefits	(509,863)	
Claims Payable	354	
Pension expense	808,043	283,816
Non-employer's contributions to the Sheriffs' Pension and Relief Fund		556,899
Change in net position of governmental activities		\$ 2,542,721

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

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Statement of Fiduciary Net Position  
Custodial Funds  
Year Ended June 30, 2022

	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash	\$ 118,834
Interest-bearing deposits	<u>2,316,213</u>
Total assets	<u>\$2,435,047</u>
<b>LIABILITIES</b>	
Due to taxing bodies and others	\$1,867,999
Due to inmates	<u>44,769</u>
Total liabilities	<u>1,912,768</u>
<b>NET POSITION</b>	
Restricted for individuals and other governments	<u>\$ 522,279</u>

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



ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Statement of Changes in Fiduciary Net Position  
Custodial Funds  
Year Ended June 30, 2022

	<u>Custodial Funds</u>
ADDITIONS	
Sheriff sales and fees	\$ 1,370,730
Bonds	590,021
Fines and court costs	1,573,376
Work release housing & transportation	64,076
Garnishments	238,168
Licenses and fees	650,417
Taxes and fees paid to tax collector	41,582,254
Inmates	92,776
Interest	<u>33,975</u>
Total additions	<u>46,195,793</u>
DEDUCTIONS	
Taxes and fees distributed to taxing bodies and others	43,656,961
Settled deposits	<u>2,016,553</u>
Total deductions	<u>45,673,514</u>
Net increase in fiduciary net position	522,279
Net position - beginning	<u>-</u>
Net position - ending	<u>\$ 522,279</u>

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

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

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

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

The accounting and reporting policies of the Sheriff conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, *Audits of State and Local Governmental Units*.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

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

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

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

The accompanying basic financial statements of the St. Landry Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government-Wide Financial Statements (GWFS)

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

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

Fund Financial Statements (FFS)

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

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

The funds of the Sheriff are described below:

Governmental Funds –

General Fund – This fund is the primary operating fund of the Sheriff and it accounts for the operations of the Sheriff's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to sheriff policy.

Special Revenue Fund – Contraband Fund – This fund is used to account for the receipt and disbursement of contraband received.

Fiduciary (Custodial) Funds –

Fiduciary Funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support the Sheriff's programs. The Sheriff has adopted GASBS No. 84 for the reporting and classification of its fiduciary activities. Fiduciary reporting focus is on net position and changes in net position and are reported using the accrual basis of accounting.

The Sheriffs' fiduciary funds are presented in the fiduciary fund financial statement by type. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the Sheriff, these funds are not incorporated into the government-wide financial statements. The individual custodial funds used by the Sheriff for the year ended June 30, 2022 are as follows:

Sheriff's Fund – To account for funds held in connection with civil suits, sheriff's sales, and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Bond Fund – To account for the collection of cash bonds and payment of these collections to the eligible recipients in accordance with applicable laws.

Tax Collector Fund – Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the tax collector of state and parish taxes, fees, and licenses. The Tax Collector Fund is used to collect and distribute these taxes, fees, and licenses to the appropriate taxing bodies.

Prisoners' Money Fund – To account for the receipts and disbursements made to the individual prison inmate accounts.

Drug Seizure Fund – To account for monies seized during drug policing activities.

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

C. Measurement Focus/Basis of Accounting

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

The amounts reflected in the 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 fund uses the following practices in recording revenues and expenditures:

Revenues

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

Sales taxes are considered as “measurable” when in the hands of the sales tax collector and are recognized as revenue at that time.

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

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

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff.

Unearned Revenues

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

D. Cash and Interest-Bearing Deposits

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

E. Internal Balances

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

F. Prepaid Expenditures

Payments made for maintenance agreements and insurance premiums that will benefit periods beyond the end of the fiscal year are recorded as prepaid expenditures.

G. Capital Assets

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation). 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 \$2,500 or more for capitalizing capital assets.

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Capital assets are recorded in the Statement of Net Position. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Asset Class	Estimated Useful Lives
Buildings	40 years
Improvements other than buildings	10-15 years
Vehicles	5 years
Office furniture	5-10 years
Equipment	5-10 years

H. Compensated Absences

Employees of the St. Landry Parish Sheriff earn from 12 to 15 days of annual leave each year, depending on their length of service. Sick leave is earned at the rate of 1 day for each month worked. Accrued sick leave is not limited and not payable upon termination. Only 48 hours of annual leave can be carried forward from one year to the next, and it is not payable upon retirement or termination. Compensatory time is not limited and is paid upon retirement or termination. At June 30, 2022, employees of the Sheriff have accumulated and vested \$216,713 of compensated absence benefits. This amount is included in noncurrent liabilities in the statement of net position.

I. Deferred Outflows of Resources and Deferred Inflows of Resources

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

J. 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 outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

of those assets and increased by balances of deferred outflows of resources related to 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 “net investment in capital assets” or “restricted.”

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

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

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

K. 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.



ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

L. 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.

(2) Ad Valorem Taxes

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

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2022, law enforcement taxes applicable to the Sheriff's General Fund were levied at the rate of 4.12 mills on property with approximate net assessed valuations (after homestead exemption) totaling \$697,268,773.

Total law enforcement taxes levied during 2022 were \$2,872,749.

(3) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 2022, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$11,505,612, as follows:

	<u>Governmental Activities</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Noninterest-bearing deposits	\$ 291,705	\$ 118,834	\$ 410,539
Interest-bearing deposits	<u>8,778,860</u>	<u>2,316,213</u>	<u>11,095,073</u>
Total	<u>\$9,070,565</u>	<u>\$2,435,047</u>	<u>\$11,505,612</u>

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

The deposits are stated at cost, which approximates market. Custodial credit risk is the risk that in the event of a bank failure, the Sheriff will not be able to recover deposits. The Sheriff does not have a policy for custodial credit risk; however, under state law these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. 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.

Deposit balances (bank balances) at June 30, 2022, are secured as follows:

Bank balances	<u>\$ 12,174,635</u>
Federal deposit insurance	1,000,000
Pledged securities	<u>11,174,635</u>
Total	<u>\$ 12,174,635</u>

Deposits in the amount of \$11,174,635 were exposed to custodial credit risk. The securities pledged for these deposits are held by the bank, or its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are not held in the name of the Sheriff, 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 has failed to pay deposited funds upon demand.

(4) Due from Other Governmental Units

Amounts due from other governmental units at June 30, 2022 consist of the following:

St. Landry Parish and others for prisoner maintenance, fees, and other charges	\$ 144,000
State of Louisiana - video poker commissions	<u>104,622</u>
Total due from other government units	<u>\$ 248,622</u>

(5) Accounts, Salaries, and Other Payables

The accounts, salaries, and other payables consisted of the following at June 30, 2022:

Accounts	\$ 138,929
Salaries	367,720
Payroll withholdings	107,789
Retainage payable	<u>86,365</u>
Total	<u>\$ 700,803</u>

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(6) Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	<u>Balance</u> <u>7/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2022</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 585,699	\$ -	\$ -	\$ 585,699
Construction in progress	107,626	1,799,621	-	1,907,247
Other capital assets:				
Buildings	5,977,185	-	-	5,977,185
Vehicles	2,946,453	302,637	51,883	3,197,207
Equipment	2,535,310	109,425	117,535	2,527,200
Total	<u>12,152,273</u>	<u>2,211,683</u>	<u>169,418</u>	<u>14,194,538</u>
Less: accumulated depreciation				
Buildings	1,150,745	164,624	-	1,315,369
Vehicles	2,220,136	261,912	48,172	2,433,876
Equipment	2,054,640	182,409	117,535	2,119,514
Total	<u>5,425,521</u>	<u>608,945</u>	<u>165,707</u>	<u>5,868,759</u>
Net capital assets	<u>\$ 6,726,752</u>	<u>\$ 1,602,738</u>	<u>\$ 3,711</u>	<u>\$ 8,325,779</u>

Depreciation expense in the amount of \$608,945 was charged to public safety.

(7) Changes in Long-Term Liabilities

During the year ended June 30, 2022, the following changes occurred in long-term liabilities transactions and balances:

	<u>Balance</u> <u>7/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>6/30/2022</u>
Compensated absences	\$ 201,995	\$ 208,987	\$ 194,269	\$ 216,713
Other claims	100,354	62,714	63,068	100,000
	<u>\$ 302,349</u>	<u>\$ 271,701</u>	<u>\$ 257,337</u>	<u>\$ 316,713</u>

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Leases

During the year ended June 30, 2022, the Sheriff implemented GASBS No. 87, Leases, for accounting and reporting leases that had previously been reported as operating leases. During the year ended June 30, 2022, the Sheriff leased various fleet vehicles at varying terms. Due to the commencement date of the related agreements, the restatement of prior period financial statements was considered necessary. The effect on net position is as follows:

July 1, 2021 net position, as previously reported	\$ 1,793,252
Change in accounting principle:	
Net effect of GASBS No. 87 implementation	<u>(8,436)</u>
July 1, 2021 net position, as restated	<u>\$ 1,784,816</u>

The Sheriff recognizes a lease liability and an intangible right-of-use lease asset (lease asset) in the government wide financial statements. The leased assets activity for the year follows:

	Balance 7/1/2021	Additions	Deletions	Balance 6/30/2022
Intangible right-of-use assets	\$ 718,216	\$ -	\$ -	\$ 718,216
Less: accumulated amortization	<u>380,887</u>	<u>130,772</u>	<u>-</u>	<u>511,659</u>
Intangible right-of-use assets, net	<u>\$ 337,329</u>	<u>\$ 130,772</u>	<u>\$ -</u>	<u>\$ 206,557</u>

The leased assets will be amortized over the lease terms. Unamortized lease assets to be amortized in future periods is as follows:

Years Ended June 30,	
2023	\$ 113,180
2024	88,809
2025	<u>4,568</u>
Total	<u>\$ 206,557</u>

The following is a summary of changes in the lease liability for the year ended June 30, 2022:

	Balance 7/1/2021	Additions	Reductions	Balance 6/30/2022	Due Within One Year
Right-of-use lease liability	<u>\$ 345,765</u>	<u>\$ -</u>	<u>\$ 129,685</u>	<u>\$ 216,080</u>	<u>\$ 119,087</u>

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

At the commencement of a lease, the Sheriff initially measures the lease liability at the present value of payments expected to be made during the lease terms. For purposes of discounting future payments on the lease, the Sheriff used the interest rate of 3.96% to 5.62%. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight line basis over the shorter of its useful life or the lease term.

Minimum lease payments through the lease term are as follows:

Year Ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 119,087	\$ 5,999	\$ 125,086
2024	92,780	4,674	97,454
2025	4,022	203	4,225
2026	<u>191</u>	<u>10</u>	<u>201</u>
Total	<u>\$ 216,080</u>	<u>\$ 10,886</u>	<u>\$ 226,966</u>

(9) Postemployment Healthcare and Life Insurance Benefits

**Plan Description:** The St. Landry Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The St. Landry Parish Sheriff's OPEB Plan (the OPEB Plan) is an agent multiple employer defined benefit plan administered by the Louisiana Sheriff's Association Office of Group Benefits. The plan does not issue a publicly available financial report. LRS 42:8201-883 assigns the authority to establish and amend benefit provisions of the plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board (GASB) Statement No. 75 to pay the related benefits.

**Benefits Provided:** Medical and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree (not dependents). Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 12 years of service; or, 30 years of service at any age. Retirees must have at least 15 years of service to be eligible for retiree medical benefits. The monthly premiums of these benefits for retirees and similar benefits for active employees are paid by the Sheriff. The Sheriff recognizes the cost of providing these benefits as an expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you go basis.

Life insurance coverage is continued to retirees by election. The employer pays 100% of the cost of life insurance after retirement for the retiree. However, rates are based on the blended active/retired rate and there is thus an implied subsidy. Since GASB 74/75 requires the use of "unblended" rates, we have used the valuation mortality table to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Employees covered by benefit terms: At July 1, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	40
Active employees	<u>219</u>
Total	<u>259</u>

In accordance with GASB Statement No. 75, the Sheriff recognizes the cost of postemployment healthcare and life insurance benefits in the year when the employee services are received and records the liability for OPEB obligations, known as the net OPEB liability, on the statement of net position. Changes in the net OPEB liability will be immediately recognized as OPEB expense on the statement of activities or reported as deferred inflows/outflows of resources depending on the nature of the change.

**Total OPEB Liability**

The Sheriff's total OPEB liability of \$10,570,839 was measured as of June 30, 2022, and was determined by an actuarial valuation as of July 1, 2021.

Actuarial Assumptions and other inputs: The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation	3.0%
Salary increases	3.0% annually
Prior discount rate	2.16% annually
Discount rate	3.54%
Healthcare cost trend rates	5.5% annually until year 2032, then 4.5%

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

The SOA RP-2014 Table has been used.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2021.

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

**Changes in the Total OPEB Liability**

Balance at June 30, 2021	<u>\$ 12,945,000</u>
Changes for the year:	
Service cost	379,722
Interest	283,713
Changes in assumptions/inputs	(2,695,859)
Difference between expected and actual experience	(108,518)
Benefit payments and net transfers	<u>(233,219)</u>
Net changes	<u>(2,374,161)</u>
Balance at June 30, 2022	<u>\$ 10,570,839</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 discount rates that are 1-percentage-point lower (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	1.0% Decrease (2.54%)	Current Discount Rate (3.54%)	1.0 % Increase (4.54%)
Total OPEB liability	<u>\$ 12,466,893</u>	<u>\$ 10,570,839</u>	<u>\$ 9,060,947</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 healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rate:

	1.0% Decrease (4.5%)	Current Trend Rate (5.5%)	1.0 % Increase (6.5%)
Total OPEB liability	<u>\$ 8,997,571</u>	<u>\$ 10,570,839</u>	<u>\$ 12,551,275</u>

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

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

For the year ended June 30, 2022, the Sheriff recognized OPEB expense of \$743,083. At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,373,449	\$ 389,537
Changes in assumptions	2,222,660	2,471,204
Total	\$ 3,596,109	\$ 2,860,741

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

Years Ended June 30,	
2023	\$ 79,648
2024	79,648
2025	79,648
2026	79,648
2027	79,648
Thereafter	337,128
Total	\$ 735,368

**Actuarial Value of Plan Assets:** There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Codification Section P50.

**Turnover Rate:** An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 15%.

**Investment Return Assumption (Discount Rate):** GASB Codification Section P50 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 2.16% annual investment return has been used in this valuation.

**Health Care Cost Trend Rate:** The expected rate of increase in medical cost is based on a graded schedule beginning with 5.5% annually until year 2030, then 4.5% thereafter.



ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

**Mortality Rate:** The SOA RP-2014 Combined Table is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

**Inflation Rate:** Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.00% annually.

**Projected Salary Increases:** This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

**Post-retirement Benefit Increases:** The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

At June 30, 2022, the Sheriff did not owe any amounts to the OPEB plan.

(10) Pension Plan

Employees of the Sheriff are provided with pensions through a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office. The Fund issues a publicly available financial report that may be obtained by writing to the Louisiana Sheriffs' Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Sheriffs' Pension and Relief Fund (Fund) and additions to/deductions from the Fund's fiduciary net position have been determined on the accrual basis of accounting. Employer contributions are recognized in the period in which the employee is compensated for services performed. Investments are reported at fair value.

**Plan Description:**

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

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

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

For members, whose first employment making them eligible for membership in the system began on or after January 1, 2012, members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service; the accrual rate is three and one-third percent.

The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.

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

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

For a member whose first employment making him eligible for membership in the system began on or after July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period 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 non-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's Benefit:** Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under 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 not to exceed 100%.

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

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 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 Retirement 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.

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

**Employer Contributions:** According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2022, the actual employer contribution rate was 12.25%. Employer contributions for the year ended June 30, 2022 were \$1,069,346.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue in the amount of \$556,899 and included in pension expense for the year ended June 30, 2022.

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2022, the Sheriff reported an asset of \$597,449 for its proportionate share of the net pension liability/asset. The net pension liability/asset was measured as of June 30, 2021 and the total pension liability/asset used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability/asset was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the Sheriff's proportion was 1.205627% which was an increase of 0.099056% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2022, the Sheriff recognized pension expense of \$263,536 less the employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of \$2,234.

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

Actuarial Assumptions: The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021 are as follows:

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	6 years
Investment Rate of Return	7.00%, net of investment expense
Discount Rate	6.90%
Projected Salary Increases	5.00% (2.50% inflation, 2.50% merit)
Mortality	Pub-2010 Public Retirement Plans Mortality Table multiplied by 120% for males and 115% for females for active members, healthy annuitants, and disabled retirees.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

The long-term expected rate of return on pension plan investments was determined using a building block method 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 rate of return by the target asset allocation percentage and adding expected inflation.

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target allocation as of June 30, 2021 were as follows:

Asset Class	Expected Rate of Return		
	Target Allocation	Real Return Arithmetic Basis	Long-term Expected Real Rate of Return
Equity Securities	62%	7.08%	4.39%
Bonds	25%	1.44%	0.36%
Alternative Investments	<u>13%</u>	4.38%	<u>0.57%</u>
Totals	<u>100%</u>		5.32%
Inflation			<u>2.55%</u>
Expected Nominal Return			<u>7.87%</u>

**Discount Rate:** The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:** The following presents the employer's proportionate share of the net pension liability using the discount rate of 6.90%, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.90%) or one percentage-point higher (7.90%) than the current rate.

	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
Employer's proportionate share of the net pension liability	<u>\$ 6,559,924</u>	<u>\$ (597,449)</u>	<u>\$ (6,564,415)</u>

**ST. LANDRY PARISH SHERIFF**  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

At June 30, 2022, 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	\$ -	\$ 831,896
Change of assumptions	1,838,503	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	470,382	204,104
Net differences between projected and actual earnings on plan investments	-	5,395,214
Contributions subsequent to the measurement date	1,069,346	-
<b>Total</b>	<b>\$3,378,231</b>	<b>\$ 6,431,214</b>

Deferred outflows of resources of \$1,069,346 related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,			
2023			\$ (790,484)
2024			(781,801)
2025			(961,848)
2026			(1,588,196)
<b>Total</b>			<b>\$(4,122,329)</b>

At June 30, 2022, the Sheriff did not owe any amounts to the Sheriff's Pension and Relief Fund.

**(11) Taxes Paid Under Protest**

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2022, include \$1,315,960 of taxes paid under protest plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Custodial Fund.

**(12) Expenditures of the Sheriff's Office Paid by the Parish Council**

The Sheriff's offices are located in the parish courthouse and/or other buildings owned by the St. Landry Parish Government. The cost of maintaining the parish courthouse and jail, as required by statute, is paid by the St. Landry Parish Government. These expenditures are not included in the accompanying financial statements.

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(13) Litigation and Claims

At June 30, 2022, the Sheriff is involved in several lawsuits claiming damages. The Sheriff's legal counsel has reviewed the Sheriff's claims and lawsuits, which are primarily personal injury claims and automobile accident claims, in order to evaluate the likelihood of an unfavorable outcome to the Sheriff and to arrive at an estimate, if any, of the amount or range of potential loss to the Sheriff. As a result of the review, the various claims and lawsuits have been categorized into "probable", "reasonably possible", or "remote", as defined by the Governmental Accounting Standards Board. The Sheriff is involved in various lawsuits that are classified as "probable". It is estimated that any unfavorable outcome to the Sheriff should not exceed \$100,000, which is accrued in the government-wide financial statements. It is the opinion of legal counsel that all remaining lawsuits would not create a material liability to the Sheriff in excess of insurance coverage.

(14) Risk Management

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

(15) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation and benefits paid to Bobby Guidroz, Sheriff, for the year ended June 30, 2022 follows:

Purpose	Amount
Salary	\$ 182,575
Benefits-insurance	10,025
Benefits-retirement	22,491
Total	\$ 215,091

(16) Ex-officio Tax Collector

The amount of cash on hand at year end was \$1,566,959. The unsettled balances of the Tax Collector Fund at June 30, 2022 consist of the following:

Collection of current and prior year taxes, not settled	\$ 213,645
Refunds and redemptions	37,354
Protest taxes	1,315,960
Total	\$ 1,566,959



**ST. LANDRY PARISH SHERIFF**  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

The amount of taxes collected for the current year by taxing authority was as follows:

Bobby Guidroz, Sheriff	\$ 2,822,463
St. Landry Parish School Board	14,057,508
St. Landry Parish Government	5,473,336
St. Landry Parish Assessor	1,390,679
Gravity Drainage Districts	2,734,519
Public Works Commission	3,468,923
Fire Districts	7,386,091
Forestry Tax	13,410
Louisiana Tax Commission	53,801
Acadia-St. Landry Hospital	113,856
Consolidated District 1, Ward 3	812,020
Red River Levee	389,609
Retirement Plans	28,984
Total	<u>\$ 38,745,199</u>

For the fiscal year ended June 30, 2022, the taxes assessed and uncollected are as follows:

	Louisiana Tax Commission Decreases	Unpaid
Bobby Guidroz, Sheriff	\$ 17,689	\$ 20,518
St. Landry Parish School Board	88,100	102,189
St. Landry Parish Government	41,135	40,292
St. Landry Parish Assessor	8,716	10,109
Gravity Drainage Districts	24,453	28,830
Public Works Commission	8,540	16,098
Fire Districts	50,386	50,206
Consolidated District 1, Ward 3	1,457	3,970
Red River Levee	4,081	5,227
Louisiana Tax Commission	863	906
Total	<u>\$ 245,420</u>	<u>\$ 278,345</u>

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(17) Sheriff Collections on Behalf of Other Taxing Authorities

For the fiscal year ended June 30, 2022, the collection and distribution of on-behalf payments were as follows:

	Total Collections	St. Landry Parish Government	St. Landry Parish Sheriff
Occupational Licenses	\$ 650,862	\$ 553,233	\$ 97,629

(18) Tax Abatement

Louisiana’s State Constitution Chapter VII Section 21 authorizes the State Board of Commerce and Industry to create a ten (10) year ad valorem tax abatement program for new manufacturing establishments in the State. Under the terms of this program, qualified businesses may apply for an exemption of local ad valorem taxes on capital improvements and equipment related to manufacturing for the first ten years of its operation; after which the property will be added to the local tax roll and taxed at the value and millage in force at that time. The future value to this exempt property could be subject to significant fluctuations from today’s value; however, the Sheriff could receive a substantial increase in ad valorem tax revenues once the exemption on this property expires. Because these taxes are not assessed, no adjustments have been made to the Sheriff’s financial statements to record the exempt amounts. At June 30, 2022, the Sheriff’s ad valorem revenues were reduced by \$27,660 for industrial exemptions issued related to these abatements.

(19) Uncertainties Arising During and After Financial Statement Date

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may have and may continue to impact the Sheriff’s ongoing operations. The extent and severity of the potential impact on future operations is unknown at this time.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Budgetary Comparison Schedule  
For the Year Ended June 30, 2022

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Taxes and licenses -				
Ad valorem taxes	\$ 3,800,000	\$3,000,000	\$2,999,269	\$ (731)
Sales taxes	9,800,000	11,000,000	11,073,964	73,964
Intergovernmental revenues -				
Federal grants	520,000	45,000	46,944	1,944
State grants	130,000	30,000	37,238	7,238
State grants - state revenue sharing (net)	265,000	266,000	266,428	428
State supplemental pay	630,000	630,000	628,113	(1,887)
Video poker commissions	610,000	830,000	897,873	67,873
Fees charges and commissions for services -				
Civil and criminal fees	1,041,750	1,017,250	1,111,775	94,525
Special duty detail	135,000	169,000	377,994	208,994
Feeding, keeping, and transporting prisoners	540,000	735,000	773,830	38,830
Interest income	50,000	66,000	69,343	3,343
Sale of equipment	6,000	-	-	-
Miscellaneous	254,000	381,500	229,473	(152,027)
Total revenues	<u>17,781,750</u>	<u>18,169,750</u>	<u>18,512,244</u>	<u>342,494</u>
<b>Expenditures:</b>				
Current -				
Public safety:				
Personal services and related benefits	10,632,500	10,616,200	10,476,261	139,939
Operating services	1,140,000	3,008,000	2,968,149	39,851
Operations and maintenance	3,091,400	2,850,050	2,779,232	70,818
Travel and other charges	60,000	35,000	20,574	14,426
Capital outlay	3,800,000	2,870,000	2,198,234	671,766
Total expenditures	<u>18,723,900</u>	<u>19,379,250</u>	<u>18,442,450</u>	<u>936,800</u>
Net change in fund balance	(942,150)	(1,209,500)	69,794	1,279,294
Fund balance, beginning	<u>8,409,117</u>	<u>8,409,117</u>	<u>8,409,117</u>	-
Fund balance, ending	<u>\$ 7,466,967</u>	<u>\$7,199,617</u>	<u>\$8,478,911</u>	<u>\$ 1,279,294</u>

See notes to the required supplementary information.

St. Landry Parish Sheriff  
Opelousas, Louisiana

Schedule of Changes in Net OPEB Liability and Related Ratios  
For the Year Ended June 30, 2022

<b>Total OPEB Liability</b>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 379,722	\$ 405,190	\$ 285,721	\$ 186,252	\$ 204,524
Interest	283,713	273,814	301,904	273,127	255,018
Differences between expected and actual experience	(108,518)	(342,801)	1,266,151	447,002	66,004
Changes of assumptions	(2,695,859)	642,663	2,088,451	91,665	-
Benefit payments and net transfers	<u>(233,219)</u>	<u>(221,062)</u>	<u>(237,996)</u>	<u>(225,589)</u>	<u>(202,515)</u>
Net changes	(2,374,161)	757,804	3,704,231	772,457	323,031
Total OPEB liability - beginning	<u>12,945,000</u>	<u>12,187,196</u>	<u>8,482,965</u>	<u>7,710,508</u>	<u>7,387,477</u>
Total OPEB liability - ending	<u>\$ 10,570,839</u>	<u>\$ 12,945,000</u>	<u>\$ 12,187,196</u>	<u>\$ 8,482,965</u>	<u>\$ 7,710,508</u>
Covered employee payroll	\$ 9,286,912	\$ 9,016,419	\$ 8,413,406	\$ 8,168,355	\$ 7,622,252
Net OPEB liability as a percentage of covered-employee payroll	113.83%	143.57%	144.85%	103.85%	101.16%

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

See notes to the required supplementary information.

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Schedule of Employer's Share of Net Pension Liability  
For the Year Ended June 30, 2022\*

Year ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2022	1.205627%	\$ (597,449)	\$ 8,729,358	(6.8%)	101.04%
2021	1.106571%	7,658,747	8,783,557	87.2%	84.73%
2020	1.139453%	5,389,874	8,176,077	65.9%	88.91%
2019	1.127899%	4,325,096	7,967,181	54.3%	90.41%
2018	1.104272%	4,781,800	7,764,682	61.6%	88.49%
2017	1.187031%	7,533,961	7,648,730	98.5%	82.10%
2016	1.098046%	4,894,559	8,110,274	60.4%	86.61%
2015	1.184180%	4,689,359	7,567,230	62.0%	87.34%

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

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

See notes to the required supplementary information.

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Schedule of Employer Pension Contributions  
For the Year Ended June 30, 2022

Year ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
2022	\$ 1,069,346	\$ 1,069,346	\$ -	\$ 8,729,358	12.25%
2021	1,075,986	1,075,986	-	8,783,557	12.25%
2020	1,001,569	1,001,569	-	8,176,077	12.25%
2019	975,980	975,980	-	7,967,181	12.25%
2018	989,997	989,997	-	7,764,682	12.75%
2017	1,013,457	1,013,457	-	7,648,730	13.25%
2016	1,115,163	1,115,163	-	8,110,274	13.75%
2015	1,078,330	1,078,330	-	7,567,230	14.25%

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

See notes to the required supplementary information.

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

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

- a. The chief administrative deputy prepares a proposed budget for the General and special revenue funds and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published, and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted and as finally amended by the Sheriff.

(2) Pension Plans

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plan.

(3) Other Postemployment Benefits

- a. Benefit Changes – There were no changes of benefit terms.
- b. Changes of Assumptions – The discount rate increased from 2.16% to 3.54 % for the year ended June 30, 2022.



**OTHER SUPPLEMENTARY  
INFORMATION**

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana  
Comparative Statement of Net Position  
June 30, 2022 and 2021

	Governmental Activities	
	2022	2021
<b>ASSETS</b>		
Current assets:		
Cash and interest-bearing deposits	\$ 9,070,565	\$ 9,093,532
Due from other governmental units	248,622	199,773
Other	615	500
Total current assets	9,319,802	9,293,805
Noncurrent assets:		
Capital assets, net	5,832,833	6,033,427
Land and construction in progress	2,492,946	693,325
Right-of-use asset, net	206,557	337,329
Net pension asset	597,449	-
Total assets	18,449,587	16,357,886
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows of resources related to OPEB	3,596,109	3,935,824
Deferred outflows of resources related to pension	3,378,231	5,017,546
Total deferred outflows of resources	6,974,340	8,953,370
<b>LIABILITIES</b>		
Current liabilities:		
Accounts, salaries, and other payables	700,803	778,872
Right-of-use lease liability	119,087	146,642
Total current liabilities	819,890	925,514
Noncurrent liabilities:		
Long-term liabilities	316,713	302,349
Right-of-use lease liability	96,993	199,123
Net OPEB obligation	10,570,839	12,945,000
Net pension liability	-	7,658,747
Total noncurrent liabilities	10,984,545	21,105,219
Total liabilities	11,804,435	22,030,733
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows of resources related to OPEB	2,860,741	316,432
Deferred inflows of resources related to pension	6,431,214	1,179,275
Total deferred inflows of resources	9,291,955	1,495,707
<b>NET POSITION</b>		
Net investment in capital assets	8,316,256	6,718,316
Restricted for drug enforcement	140,088	129,196
Unrestricted (deficit)	(4,128,807)	(5,062,696)
Total net position	\$ 4,327,537	\$ 1,784,816

**ST. LANDRY PARISH SHERIFF**  
**Opelousas, Louisiana**  
**General Fund**

**Comparative Balance Sheet**  
**June 30, 2022 and 2021**

	2022	2021
<b>ASSETS</b>		
Cash and interest-bearing deposits	\$ 8,930,477	\$ 8,987,716
Receivables -		
Due from other governmental units	248,622	199,773
Other	615	500
Total assets	<b>\$9,179,714</b>	<b>\$9,187,989</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 138,929	\$ 159,244
Accrued liabilities	475,509	619,628
Retainage payable	86,365	-
Total liabilities	700,803	778,872
<b>Fund balance:</b>		
Assigned for construction	1,000,000	1,000,000
Assigned for grants	-	2,840,068
Unassigned	7,478,911	4,569,049
Total fund balance	8,478,911	8,409,117
Total liabilities and fund balance	<b>\$9,179,714</b>	<b>\$9,187,989</b>

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana  
General Fund

Budgetary Comparison Schedule -  
Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended June 30, 2022  
With Comparative Actual Amounts for Year Ended June 30, 2021

	2022		Actual	Variance with Final Budget Positive (Negative)	2021
	Budget				
	Original	Final			
<b>Revenues:</b>					
Taxes -					
Ad valorem taxes	\$3,800,000	\$3,000,000	\$2,999,269	\$ (731)	\$ 3,057,861
Sales taxes	9,800,000	11,000,000	11,073,964	73,964	10,410,539
Intergovernmental revenues -					
Federal grants	520,000	45,000	46,944	1,944	93,664
Federal grants - Coronavirus relief fund	-	-	-	-	528,042
State grants	130,000	30,000	37,238	7,238	24,268
State grants - state revenue sharing (net)	265,000	266,000	266,428	428	266,384
State supplemental pay	630,000	630,000	628,113	(1,887)	645,286
Video poker commissions	610,000	830,000	897,873	67,873	765,926
Fees, charges and commissions for services -					
Civil and criminal fees	1,041,750	1,017,250	1,111,775	94,525	1,141,352
Special duty detail	135,000	169,000	377,994	208,994	256,005
Feeding, keeping, and transporting prisoners	540,000	735,000	773,830	38,830	627,164
Interest income	50,000	66,000	69,343	3,343	58,802
Sale of equipment	6,000	-	-	-	5,695
Miscellaneous	254,000	381,500	229,473	(152,027)	162,910
Total revenues	<u>17,781,750</u>	<u>18,169,750</u>	<u>18,512,244</u>	<u>342,494</u>	<u>18,043,898</u>
<b>Expenditures:</b>					
Current -					
Public safety:					
Personal services and related benefits	10,632,500	10,616,200	10,476,261	139,939	10,525,307
Operating services	1,140,000	3,008,000	2,968,149	39,851	2,815,842
Operations and maintenance	3,091,400	2,850,050	2,779,232	70,818	2,507,035
Travel and other charges	60,000	35,000	20,574	14,426	13,342
Capital outlay	<u>3,800,000</u>	<u>2,870,000</u>	<u>2,198,234</u>	<u>671,766</u>	<u>568,282</u>
Total expenditures	<u>18,723,900</u>	<u>19,379,250</u>	<u>18,442,450</u>	<u>936,800</u>	<u>16,429,808</u>
Net change in fund balance	(942,150)	(1,209,500)	69,794	1,279,294	1,614,090
Fund balance, beginning	<u>8,409,117</u>	<u>8,409,117</u>	<u>8,409,117</u>	<u>-</u>	<u>6,795,027</u>
Fund balance, ending	<u>\$7,466,967</u>	<u>\$7,199,617</u>	<u>\$8,478,911</u>	<u>\$ 1,279,294</u>	<u>\$ 8,409,117</u>

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana  
General Fund

Budgetary Comparison Schedule - Expenditures  
For the Year Ended June 30, 2022  
With Comparative Actual Amounts for Year Ended June 30, 2021

	2022			Variance with Final Budget Positive (Negative)	2021
	Budget		Actual		
	Original	Final			
<b>Current:</b>					
Public safety -					
Personal services and related benefits:					
Sheriff's salary	\$ 175,000	\$ 165,000	\$ 165,977	\$ (977)	\$ 161,778
Deputies salaries	9,290,000	9,220,000	9,089,845	130,155	9,134,770
Pension and payroll taxes	1,150,000	1,215,000	1,203,841	11,159	1,212,581
Sheriff's expense allowance	17,500	16,200	16,598	(398)	16,178
Total personal services and related benefits	<u>10,632,500</u>	<u>10,616,200</u>	<u>10,476,261</u>	<u>139,939</u>	<u>10,525,307</u>
Operating services:					
Deputy group insurance	550,000	2,350,000	2,228,928	121,072	2,175,100
Auto insurance	320,000	375,000	377,899	(2,899)	320,608
Deputy liability insurance	225,000	270,000	269,806	194	224,393
Other	45,000	13,000	91,516	(78,516)	95,741
Total operating services	<u>1,140,000</u>	<u>3,008,000</u>	<u>2,968,149</u>	<u>39,851</u>	<u>2,815,842</u>
Operations and maintenance:					
Auto fuel and oil	600,000	550,000	561,490	(11,490)	349,073
Auto maintenance	235,000	340,000	327,205	12,795	243,405
Computer and copier expenditures	318,000	380,000	364,356	15,644	244,439
Deputy uniforms, supplies, etc.	394,000	290,000	183,875	106,125	290,974
Office supplies and expenditures	280,500	139,500	165,885	(26,385)	273,307
Telephone and utilities	225,000	328,000	300,952	27,048	230,722
Liability claims	220,000	175,000	179,422	(4,422)	30,347
Lease expense	210,000	175,000	173,435	1,565	-
Maintenance of equipment and buildings	210,100	136,800	136,117	683	452,569
Postage	60,000	75,000	87,698	(12,698)	69,267
Prisoner feeding and maintenance	51,000	68,000	63,748	4,252	58,113
Professional fees	202,000	135,000	150,190	(15,190)	207,417
Criminal investigation expenditures	30,000	6,500	5,244	1,256	5,996
Other	55,800	51,250	79,615	(28,365)	51,406
Total operations and maintenance	<u>3,091,400</u>	<u>2,850,050</u>	<u>2,779,232</u>	<u>70,818</u>	<u>2,507,035</u>
Travel and other charges	<u>60,000</u>	<u>35,000</u>	<u>20,574</u>	<u>14,426</u>	<u>13,342</u>
Capital outlay:					
Vehicles	500,000	300,000	302,637	(2,637)	398,848
Equipment	300,000	120,000	95,976	24,024	44,571
Construction in progress	3,000,000	2,450,000	1,799,621	650,379	107,626
Buildings	-	-	-	-	17,237
Total capital outlay	<u>3,800,000</u>	<u>2,870,000</u>	<u>2,198,234</u>	<u>671,766</u>	<u>568,282</u>
Total expenditures	<u>\$ 18,723,900</u>	<u>\$ 19,379,250</u>	<u>\$ 18,442,450</u>	<u>\$ 936,800</u>	<u>\$ 16,429,808</u>

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Justice System Funding Schedule - Receiving Entity  
Year Ended June 30, 2022

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 12/31/2021</b>	<b>Second Six Month Period Ended 6/30/2022</b>
Receipts from:		
Asset Forfeiture/Sale		
27th Judicial District Attorney	\$ 44,337	\$ 11,714
 Total Receipts	 \$ 44,337	 \$ 11,714

**ST. LANDRY PARISH SHERIFF**  
Opelousas, Louisiana

**Justice System Funding Schedule - Collecting/Disbursing Entity**  
Year Ended June 30, 2022

	First Six Month Period Ended <u>12/31/2021</u>	Second Six Month Period Ended <u>6/30/2022</u>
<b>Cash Basis Presentation</b>		
Beginning Balance of Amounts Collected	\$ 755,963	\$ 647,359
Add: Collections		
Criminal Fines	253,513	231,423
Criminal Court Costs/Fees	551,321	533,461
Bond Fees	162,246	176,493
Civil Fees	641,220	1,243,903
Asset Forfeiture	16,041	87,117
Interest Earnings on Collected Balances	2,846	3,010
Subtotal Collections	<u>1,627,187</u>	<u>2,275,407</u>
Less: Disbursements to Governments and Nonprofits		
Asset Forfeiture/Sale -		
St. Landry Parish District Attorney's Office	48,493	37,417
Civil Fees -		
St. Landry Parish Clerk of Court	31,484	38,230
Iberia Parish Sheriff	30	-
Lafayette Parish Sheriff	144	148
Allen Parish Sheriff	43	-
East Baton Rouge Parish Sheriff	112	-
Evangeline Parish Sheriff	-	33
Acadia Parish Sheriff	-	34
Avoyelles Parish Sheriff	-	70
St. Martin Parish Sheriff	-	29
Bond Fees -		
27th District Public Defender	38,165	41,534
St. Landry Parish District Attorney	39,975	44,854
27th District Criminal Court Fund	37,441	40,206
St. Landry Parish Clerk of Court	724	1,328
Acadiana Crime Lab	724	1,328
Criminal Fines (Other) -		
St. Landry Parish Government	53,000	43,795
St. Landry Parish District Attorney	28,958	26,278

(continued)

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)  
Year Ended June 30, 2022

	First Six Month Period Ended <u>12/31/2021</u>	Second Six Month Period Ended <u>6/30/2022</u>
<b>Criminal Court Costs/Fees -</b>		
Judicial Expense Fund	16,515	15,705
St. Landry Judges Judicial Expense	16,515	15,705
St. Landry Parish Government	51,859	49,238
St. Landry Parish Clerk of Court	77,736	75,157
Indigent Defender Board	139,695	132,978
St. Landry Parish District Attorney	80,801	77,628
Louisiana Commission on Law Enforcement	12,532	14,886
Acadiana Crime Lab	61,783	60,510
Treasurer, State of LA CMIS	9,902	9,402
Louisiana Supreme Court	1,582	1,492
Louisiana Rehabilitation Services	6,210	5,973
Crime Stoppers Organization	6,594	6,258
Coroner's Operational Fund	768	927
Department of Public Safety	993	1,392
Sunset Police Department	-	314
Opelousas Police Department	-	250
Port Barre Police Dept	-	314
 Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency -		
Bond Fees	42,819	48,918
Criminal Fines ( Other )	154,444	149,643
Civil Fees	227,909	274,447
Criminal Court Costs	67,836	65,561
 Less: Disbursements to Individuals/3rd Party Collection		
Other Disbursements to Individuals	<u>480,005</u>	<u>897,312</u>
Subtotal Disbursements/Retainage	<u>1,735,791</u>	<u>2,179,294</u>
 Ending Balance of Amounts Collected but not Disbursed/Retained	 <u>\$ 647,359</u>	 <u>\$ 743,472</u>



STATE OF LOUISIANA, PARISH OF ST. LANDRY

AFFIDAVIT

Bobby Guidroz, Sheriff of St. Landry Parish

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

The following information is true and correct:

\$1,566,959 is the amount of cash on hand in the tax collector account on June 30, 2022;

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2021, by taxing authority, are true and correct.

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

Bobby J. Guidroz
Sheriff of St. Landry Parish

SWORN to and subscribed before me, Notary, this 19 day of September 2022, in my office in Opelousas, Louisiana.

Jennifer Guidry (Signature)
Jennifer Guidry (Print), # 53160
Notary Public
Life (Commission)

**INTERNAL CONTROL, COMPLIANCE,  
AND OTHER MATTERS**

# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Stephen J. Anderson, CPA\*  
Matthew E. Margaglio, CPA\*  
Casey L. Ardoin, CPA, CFE\*  
Wanda F. Arcement, CPA  
Bryan K. Joubert, CPA  
Nicholas Fowlkes, CPA

C. Burton Kolder, CPA\*  
Of Counsel

Victor R. Slaven, CPA\* - retired 2020  
Christine C. Doucet, CPA – retired 2022

\* A Professional Accounting Corporation

183 S. Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141

11929 Bricksome Ave.  
Baton Rouge, LA 70816  
Phone (225) 293-8300

1428 Metro Dr.  
Alexandria, LA 71301  
Phone (318) 442-4421

450 E. Main St.  
New Iberia, LA 70560  
Phone (337) 367-9204

200 S. Main St.  
Abbeville, LA 70510  
Phone (337) 893-7944

1201 David Dr.  
Morgan City, LA 70380  
Phone (985) 384-2020

434 E. Main St.  
Ville Platte, LA 70586  
Phone (337) 363-2792

332 W. Sixth Ave.  
Oberlin, LA 70655  
Phone (337) 639-4737

WWW.KCSRCPAS.COM

## 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*

The Honorable Bobby Guidroz  
St. Landry Parish Sheriff  
Opelousas, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated November 28, 2022.

### Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

### **Compliance and Other Matters**

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

### **The St. Landry Parish Sheriff's Response to Findings**

*Governmental Auditing Standards* requires the auditor to perform limited procedures on the St. Landry Parish Sheriff's response to the findings identified in our audit and described in the accompanying schedule of current and prior year findings and management's corrective action plan. The Sheriff's response was not subject to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44:6.

***Kolder, Slaven & Company, LLC***

Certified Public Accountants

Lafayette, Louisiana  
November 28, 2022

ST. LANDRY PARISH SHERIFF  
Opelousas, Louisiana

Summary Schedule of Current and Prior Year Findings  
And Management's Corrective Action Plan  
For the Year Ended June 30, 2022

Part I. Current Year Findings and Management's Corrective Plan

A. Internal Control Finding –

**2022-001 Misappropriations of Public Funds**

Fiscal year finding initially occurred: 2022

**CRITERIA:** The Sheriff should have an effective control policy in place for the Chief Civil Deputy to appropriately monitor and oversee all department supervisors.

**CONDITION:** The Sheriff had a misappropriation of resources in its Fleet Department by the Fleet Supervisor. The Supervisor accepted funds in the amount of \$1,020 from a citizen for non-emergency recovery work performed on behalf of the St. Landry Parish Sheriff's Office. Additionally, the Supervisor sold assets of the Sheriff and used the Sheriff's purchase order system to obtain personal items, however, the full amount stolen has not yet been determined. The Supervisor was questioned by the Sheriff's Department after an internal investigation on October 6, 2022 and was subsequently arrested. The person that committed the misappropriation is no longer employed by the Sheriff. As of the date of this report, an arrest was made, charges have been filed, and the case is pending. Due to the early stage of the investigation, restitution has not been made nor has an insurance claim been filed. The Sheriff has notified the District Attorney and the Louisiana Legislative Auditor's office in accordance with Louisiana Revised Statute 24:553.

**CAUSE:** The government did not have proper monitoring and supervision procedures in place.

**EFFECT:** The government had a misappropriation of cash collections within its Fleet Department with an approximate value of \$1,020. The Sheriff also had various assets and items purchased through the Sheriff's purchase order system, however, the full amount of these items has not yet been determined. It is estimated that the full amount is in excess of \$25,000.

**RECOMMENDATION:** Management of the Sheriff should review policies and procedures relative to oversight over department supervisors. Procedures should be established for the increased monitoring and supervision of department supervisors.

**MANAGEMENT'S CORRECTIVE ACTION PLAN:** The Sheriff will implement additional control measures, including additional monitoring and oversight by the Chief Civil Deputy of individual department supervisors.

B. Compliance Findings –

There are no findings to report under this section.

Part II. Prior Year Findings

A. Internal Control Findings –

There are no findings to report under this section.

B. Compliance Findings –

There are no findings to report under this section.

**ST. LANDRY PARISH SHERIFF**

Opelousas, Louisiana

**Agreed-Upon Procedures Report**

Year Ended June 30, 2022

# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Stephen J. Anderson, CPA\*  
Matthew E. Margaglio, CPA\*  
Casey L. Ardoin, CPA, CFE\*  
Wanda F. Arcement, CPA  
Bryan K. Joubert, CPA  
Nicholas Fowlkes, CPA

C. Burton Kolder, CPA\*  
Of Counsel

Victor R. Slaven, CPA\* - retired 2020  
Christine C. Doucet, CPA - retired 2022

\* A Professional Accounting Corporation

183 S. Beadle Rd. 11929 Bricksome Ave.  
Lafayette, LA 70508 Baton Rouge, LA 70816  
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.  
Alexandria, LA 71301 New Iberia, LA 70560  
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.  
Abbeville, LA 70510 Morgan City, LA 70380  
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 332 W. Sixth Ave.  
Ville Platte, LA 70586 Oberlin, LA 70655  
Phone (337) 363-2792 Phone (337) 639-4737

WWW.KCSRPCAS.COM

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

St. Landry Parish Sheriff  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. St. Landry Parish Sheriff (the Sheriff) management is responsible for those C/C areas identified in the SAUPs.

The Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2021 through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### Written Policies and Procedures

1. We obtained and inspected the Sheriff's written policies and procedures and observed that they address each of the following categories and subcategories if applicable to public funds and the Sheriff's operations:
  - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
  - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
  - c) **Disbursements**, including processing, reviewing, and approving.
  - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

***Board or Finance Committee***

---

**(The Sheriff does not have a Board or Finance Committee; therefore, this procedure is not applicable.)**

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - b) Observe that the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
  - c) Obtain the prior year audit report and observe the unassigned fund balance in the General Fund. If the General Fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the General Fund.



### ***Bank Reconciliations***

---

3. We obtained a listing of the Sheriff's bank accounts for the fiscal period from management and management's representation that the listing is complete. We asked management to identify the Sheriff's main operating account. We selected the Sheriff's main operating account and randomly selected 4 additional accounts (or all accounts if less than 5). We randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for selected accounts, and observed that:
  - a) Bank reconciliations included evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
  - b) Bank reconciliations included evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
  - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

### ***Collections (excluding electronic fund transfers)***

---

4. We obtained a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. We randomly selected 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, we obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, inquired of employees about their job duties) at each collection location, and observed that job duties are properly segregated at each collection location such that:
  - a) Employees that are responsible for cash collections do not share cash drawers/registers.
  - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
  - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
  - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. We obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. We observed the bond or insurance policy for theft was enforced during the fiscal period.

7. We randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* We obtained supporting documentation for each of the 10 deposits and:
  - a) Observed that receipts are sequentially pre-numbered.
  - b) Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - c) Traced the deposit slip total to the actual deposit per the bank statement.
  - d) Observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
  - e) Traced the actual deposit per the bank statement to the general ledger.

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

---

8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing was complete. We randomly selected 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, we obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and we observed that job duties are properly segregated such that:
  - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
  - b) At least two employees are involved in processing and approving payments to vendors.
  - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
  - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
10. For each location selected under #8 above, we obtained the Sheriff's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and we obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, we obtained supporting documentation for each transaction and:
  - a) We observed whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
  - b) We observed that the disbursement documentation includes evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

---

11. We obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. We obtained management's representation that the listing is complete.

12. Using the listing prepared by management, we randomly selected 5 cards (or all cards if less than 5) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, we randomly selected one monthly bank statement), we obtained supporting documentation, and:
  - a) We observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
  - b) We observed that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, we observed that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, we described the nature of the transaction and noted whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

#### ***Travel and Travel-Related Expense Reimbursements (excluding card transactions)***

---

14. We obtained from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. We randomly selected 5 reimbursements, we obtained the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
  - a) If reimbursed using a per diem, we observed the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
  - b) If reimbursed using actual costs, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
  - c) We observed that each reimbursement is supported by documentation of the business/public purpose (for meal charges, we observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
  - d) We observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

#### ***Contracts***

---

15. We obtained from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* We obtained management's representation that the listing is complete. We randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
  - a) We observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
  - b) We observed that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

- c) If the contract was amended (e.g., change order), we observed that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
- d) We randomly selected one payment from the fiscal period for each of the 5 contracts, we obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

### ***Payroll and Personnel***

---

- 16. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected 5 employees/officials, we obtained related paid salaries and personnel files, and we agreed paid salaries to authorized salaries/pay rates in the personnel files.
- 17. We randomly selected one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, we obtained attendance records and leave documentation for the pay period, and:
  - a) We observed that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
  - b) We observed that supervisors approved the attendance and leave of the selected employees/officials.
  - c) We observed that any leave accrued or taken during the pay period is reflected in the Sheriff's cumulative leave records.
  - d) We observed the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
- 18. We obtained a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. We randomly selected two employees/officials, we obtained related documentation of the hours and pay rates used in management's termination payment calculations and the Sheriff's policy on termination payments. We agreed the hours to the employee or officials' cumulate leave records, agreed the pay rates to the employee/officials' authorized pay rates in the employee or officials' personnel files, and agreed the termination payment to entity policy.
- 19. We obtained management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

### ***Ethics***

---

- 20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, we obtained ethics documentation from management, and:
  - a) We observed that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
  - b) We observed whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

### ***Debt Service***

---

**(The Sheriff has not issued any debt during the fiscal period; therefore, this procedure is not applicable.)**

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

### ***Fraud Notice***

---

23. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing was complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed that the Sheriff reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the Sheriff is domiciled.
24. Observed that the Sheriff has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

### ***Information Technology Disaster Recovery/Business Continuity***

---

25. We performed the following procedures, verbally discussed the results with management, and reported "We performed the procedure and discussed the results with management."
  - a) We obtained and inspected the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observed that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), we observed evidence that backups are encrypted before being transported.
  - b) We obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.
  - c) We obtained a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. We randomly selected 5 computers and observed while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

### ***Sexual Harassment***

---

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, we obtained sexual harassment training documentation from management, and observed the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

27. We observed the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
28. We obtained the entity's annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed it includes the applicable requirements of R.S. 42:344:
  - a) Number and percentage of public servants in the agency who have completed the training requirements;
  - b) Number of sexual harassment complaints received by the agency;
  - c) Number of complaints which resulted in a finding that sexual harassment occurred;
  - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - e) Amount of time it took to resolve each complaint.

**Exceptions:**

---

No exceptions were found as a result of applying the procedures listed above except:

**Bank Reconciliations**

1. Of the 5 corresponding bank statements and reconciliations selected, 1 account did not have documentation to research reconciling items outstanding for more than 12 months from the statement closing date.

*Management's response:* Management will ensure that corresponding bank statements and reconciliations will include documentation to research reconciling items outstanding for more than 12 months from the statement closing date.

We were engaged by the Sheriff to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
November 28, 2022