

WINN PARISH SHERIFF

FINANCIAL REPORT
JUNE 30, 2021

SHANNA JONES, CPA
WINNFIELD, LOUISIANA

WINN PARISH SHERIFF
FINANCIAL REPORT
JUNE 30, 2021

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Winn Parish Sheriff

P. O. Box 950
Winnfield, LA 71483

MANAGEMENT'S DISCUSSION & ANALYSIS

The Management's Discussion and Analysis of the Winn Parish Sheriff's (the Sheriff) financial performance presents a narrative overview and analysis of Winn Parish Sheriff's financial activities for the years ended June 30, 2021 and 2020. The Sheriff's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

FINANCIAL HIGHLIGHTS

The Sheriff's net position on June 30, 2021 and June 30, 2020 were \$5,499,037 and \$7,536,057 respectively. The positive net position includes Other Post Employment Benefit Obligation as required GASB Statement No. 75, which is an actuarial calculation showing the estimated future costs of health and other benefits to retirees. The Net Position also includes Net Pension Liability as required by GASB Statement No. 68, which is an actuarial calculation showing the estimated future costs of retirement and other benefits to retirees during their employment.

The Sheriff has \$8,961,481 in Capital Assets as of June 30, 2021 with \$3,836,541 in debt associated with it.

Fiscal year ending June 30, 2021 showed a decrease of \$4,275,049 in Personnel and Related Benefits. These costs continue to be one of the largest expenditures for the Sheriff as \$14,615,268 and \$18,890,317 were spent during fiscal years ended June 30, 2021, and June 30, 2020 respectively. Operating services increased by \$1,668,414 over the prior year figure of \$36,963,858 for a total expense of \$38,632,272 in 2021. The majority of this expense was caused by and reimbursed by the prison. The detention center also contributed to this increased expense. Overall, the Sheriff decreased public safety expenditures by \$3,405,408 in the fiscal year ended June 30, 2021 as compared to June 30, 2020; however, income also decreased during the fiscal year by \$8,586,043 over the prior year of \$64,895,279 to total revenues of \$56,309,236 for the fiscal year. During the fiscal year the Sheriff's investments, cash and cash equivalents decreased by \$1,888,777. One of the primary factors in the decrease appears to be caused by the Sheriff paying on the principal balance of debt related to the detention center \$3,116,931 for the fiscal year.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Winn Parish Sheriff's financial position and results of operations from differing perspectives which are described as follows:

GOVERNMENTAL-WIDE FINANCIAL STATEMENTS—This report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Sheriff as a whole and present a longer-term view of the Sheriff's finances. These statements tell how the services were financed in the short-term as well as what remains for future spending.

Winn Parish Sheriff

MANAGEMENT'S DISCUSSION & ANALYSIS (continued)

FUND FINANCIAL STATEMENTS—A fund is an accountability unit used to maintain control over resources segregated for specific activities. The Sheriff uses funds to ensure and demonstrate compliance with finance related laws and regulations. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources at the end of the year.

As the Government-wide Financial Statements includes the long-term view, comparisons between these two views may provide insight into the long-term impact as short-term financing decreases. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the difference between these two views.

Fiduciary Funds are reported in the Fund Financial Statements and report taxes collected for other taxing bodies, deposits for inmate commissary, and deposits held pending court action. The Sheriff reports these as agency funds.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents Other Required Supplementary Information consisting of a comparison of budgeted revenues and expenditures to actual revenues and expenditures.

FINANCIAL ANALYSIS OF THE SHERIFF'S GOVERNMENTAL FUNDS

The Sheriff's Governmental Funds consisted of one major fund: General, and one non-major fund: DARE. In the current fiscal year, the General fund decreased \$2,082,138. This was primarily caused by expenses (including the principal payment on debt of \$3,116,931) being higher than revenue. This was including other federal financial assistance through LA CARES which totaled \$584,156. On the fund financials for 2020 the LA CARES other financial assistance was \$637,639. Both of these amounts are included on the Schedule of Federal Expenditures for 2021. For the current fiscal year prison/correction center fees were \$793,000 for the year. The DARE fund decreased by \$12,627. This was mainly the result of expenses being more than income. The monies transferred from DARE to the General fund of \$14,625 were to reimburse its payroll and related expenses. The debt service payments and related reserves continued through the fiscal year end. As stated above, for the fiscal year ended June 30, 2021 \$3,116,931 in principle payments had been made so the balance of the bond payable was \$3,836,541. The funds balances as of June 30, 2021 are as follows: General \$4,632,785 and DARE \$7,170.

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

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

Winn Parish Sheriff

MANAGEMENT'S DISCUSSION & ANALYSIS (continued)

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Position

	2021	2020
Assets:		
Current:		
Cash & Cash Equivalents	\$ 1,013,160	\$ 1,510,913
Investments	2,720,726	4,126,188
Receivables	4,587,825	5,008,093
Due from Other Funds	1,705	32,648
Prepaid Expenses	13,331	16,373
Non-Current:		
Restricted Cash	18,770	34,168
Restricted Investments	450,316	420,480
Capital Assets (Net of Depreciation)	8,961,481	8,622,507
Total Assets	17,767,314	19,771,370
Deferred Outflows	15,149,785	3,624,401
Total Assets & Deferred Outflows	32,917,099	23,395,771
 Liabilities:		
Current:		
Accounts Payable	3,773,934	3,648,794
Accrued Payroll & Related Liabilities	391,944	765,349
Due from Other Funds	-	-
Bond Payable, Current Portion	222,061	111,201
Non-Current:		
Net Pension Liability	12,389,521	737,594
Other Post-Employment Benefits Liability	5,526,710	3,603,780
Bond Payable, Net of Current Portion	3,614,480	6,842,271
Total Liabilities	25,918,650	15,708,989
Deferred Inflows	1,499,412	150,725
 Net Position:		
Invested in Capital Assets, Net of Debt	5,124,940	1,669,035
Restricted	457,486	440,277
Unrestricted	(83,389)	5,426,745
Total Net Position	\$ 5,499,037	\$ 7,536,057

Winn Parish Sheriff

MANAGEMENT'S DISCUSSION & ANALYSIS (continued)

Rather than present the Statement of Net Activities, this comparative data shows a Summary of Changes in of Net Position:

	<u>2021</u>	<u>2020</u>
Revenues:		
Program Revenues—		
Charges for Services, Fines, Commissions	\$ 51,881,855	\$ 61,263,141
Operating Grants & Contributions	813,632	819,110
Capital Grants & Contributions	36,115	27,490
General Revenues—		
Ad Valorem Taxes	1,567,886	1,444,279
Sales Taxes	1,067,292	1,072,680
Non-Employer Pension Contributions	800,639	66,054
State Revenue Sharing	103,152	104,324
Miscellaneous & Interest	33,546	93,450
Gain on Sale/Retirement of Assets	5,119	4,751
Total Revenues	<u>56,309,236</u>	<u>64,895,279</u>
Expenses:		
Public Safety	<u>58,346,256</u>	<u>61,751,664</u>
Changes in Net Position	<u>\$ (2,037,020)</u>	<u>\$ 3,143,615</u>

GOVERNMENTAL FUNCTION OF EXPENSES

The total function of the Sheriff is public safety and law enforcement activities.

GENERAL BUDGETARY HIGHLIGHTS

For the year ended June 30, 2021, total revenues and other financing sources as well as total expenditures and other financing uses were within the 5% favorable variance allowed by state law. The original budget was amended to account for additional revenues, such as taxes, fines/fees/commissions, grants and other financial assistance, not originally expected. Not included were additional fees and payments related to prisoner maintenance.

CONTACTING THE SHERIFF'S OFFICE

This financial report is designed to provide a general overview of the Sheriff's finances, compliance with governmental financial reporting laws and regulations and demonstrate the Sheriff's commitment to public accountability. If you have additional questions about this report or would like to request additional information, contact Cranford Jordan, Sheriff, P. O. Box 950, Winnfield, LA 71483.

Shanna Jones, CPA

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Winnfield, LA 71483
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INDEPENDENT AUDITOR'S REPORT

Cranford Jordan, Sheriff
of Winn Parish
P.O. Box 950
Winnfield, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the major fund, the aggregate remaining fund information of Winn Parish Sheriff (the "Sheriff") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund, and the aggregate remaining fund information of the Winn Parish Sheriff as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages M1 through M4, the Budgetary Comparison Schedule presented on page 37, the Schedule of the Sheriff's Proportionate Share of the Net Pension Liability on page 39, the Schedule of the Sheriff's Contributions on page 40, and the Schedule of the Changes in the Sheriff's Total OPEB Liability and Related Ratios on page 41, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on financial statements that collectively comprise the Sheriff's basic financial statements. The Schedule of Expenditures of Federal Awards presented on page 47 and its related notes on page 48 listed in the Table of Contents as Supplementary Information are presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and are not required parts of the basic financial statements.

The Schedule of Expenditures of Federal Awards and Notes to the Schedule are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

As previously stated, my audit was conducted for the purpose of forming an opinion on financial statements that collectively comprise the Sheriff's basic financial statements. The Agency Funds and their Statement of Collections, Distributions, and Unsettled Deposits-Agency Funds

presented on page 43, Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer presented on page 45 and the Justice System Funding Schedule—Collecting/Disbursing Entity on page 46 and listed in the Table of Contents as Other Supplementary Information are presented for purposes of additional analysis and are not required parts of the basic financial statements but are required by Acts 462 of 2015 which amends Act 706 of the Louisiana 2014 Legislative Session and Act 87 of the 2020 Legislative Session. These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and for the Act 87 Justice System Funding Schedule—Collecting/Disbursing Entity in accordance with cash basis. In my opinion, these Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a reported dated December 9, 2021, on my consideration of the Winn Parish Sheriff’s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Winn Parish Sheriff’s 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 Winn Parish Sheriff’s internal control over financial reporting and compliance.



Shanna Jones, CPA
Winnfield, Louisiana
December 9, 2021

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

WINN PARISH SHERIFF
STATEMENT OF NET POSITION
JUNE 30, 2021

	<u>Governmental Activities</u>
Assets:	
Current Assets:	
Cash & Cash Equivalents	\$ 1,013,160
Investments	2,720,726
Receivables	4,587,825
Prepaid Expenses	13,331
Due from Other Funds	<u>1,705</u>
Total Current Assets	8,336,747
Non-Current Assets:	
Restricted Cash	18,770
Restricted Investments	450,316
Capital Assets	
Depreciable (Net)	8,881,368
Non-Depreciable	<u>80,113</u>
Total Non-Current Assets	<u>9,430,567</u>
Total Assets	17,767,314
Deferred Outflows:	
Pension Related	12,826,680
OPEB Related	<u>2,323,105</u>
Total Assets & Deferred Outflows	32,917,099
Liabilities:	
Current Liabilities:	
Accounts Payable	3,773,934
Payroll and Related Liabilities	391,944
Sales Tax Bond-Current portion	<u>222,061</u>
Total Current Liabilities	4,387,939
Non-Current Liabilities:	
Other Post-Employment Benefits	5,526,710
Net Pension Liability	12,389,521
Sales Tax Bond—Net of Current portion	<u>3,614,480</u>
Total Non-Current Liabilities	21,530,711
Total Liabilities	25,918,650
Deferred Inflows:	
Pension Related	1,456,615
OPEB Related	42,797
Net Position:	
Net Investment in Capital Assets	5,124,940
Restricted	457,486
Unrestricted	<u>(83,389)</u>
Total Net Position	<u>\$ 5,499,037</u>

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

WINN PARISH SHERIFF
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenue</u>			<u>Net (Expense)</u> <u>Revenue & Changes</u> <u>in Net Position</u> <u>Government Activities</u>	
		<u>Fines, Fees, Commissions & Charges for Services</u>	<u>Operating Grants & Contributions</u>	<u>Capital Grants & Contributions</u>		
Governmental Activities:						
Public Safety	\$58,346,256	\$51,881,855	\$ 813,632	\$ 36,115	\$ (5,614,654)	
General Revenues:						
Taxes:						
Ad Valorem						1,567,886
Sales						1,067,292
Non-Employer Pension Contrib.						800,639
State Revenue Sharing						103,152
Interest Earnings						6,974
Miscellaneous						26,572
Gain (Loss) on Sale of Assets						5,119
Total General Revenues						3,577,634
					(2,037,020)	
					7,536,057	
Net Position July 1, 2020					7,536,057	
Net Position June 30, 2021					\$ 5,499,037	

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

FUND FINANCIAL STATEMENTS

WINN PARISH SHERIFF
BALANCE SHEET—GOVERNMENTAL FUNDS
JUNE 30, 2021

	<u>Major Fund General</u>	<u>Non-Major Fund DARE</u>	<u>Total Governmental Funds</u>
Assets:			
Current Assets:			
Cash & Cash Equivalents	\$ 1,013,160		\$ 1,013,160
Investments	2,720,726		2,720,726
Receivables	4,584,800	\$ 3,025	4,587,825
Prepaid Expenses	13,331	-	13,331
Due from Other Funds	16,330	(14,625)	1,705
Non-Current Assets:			
Restricted Cash	-	18,770	18,770
Restricted Investments	<u>450,316</u>	<u>-</u>	<u>450,316</u>
Total Assets	<u>8,798,663</u>	<u>7,170</u>	<u>8,805,833</u>
Liabilities:			
Current Liabilities:			
Accounts Payable	3,773,934	-	3,773,934
Payroll & Related Liabilities	<u>391,944</u>	<u>-</u>	<u>391,944</u>
Total Liabilities	<u>4,165,878</u>	<u>-</u>	<u>4,165,878</u>
Fund Balances:			
Nonspendable	13,331	-	13,331
Restricted	450,316	7,170	457,486
Unassigned	<u>4,169,138</u>	<u>-</u>	<u>4,169,138</u>
Total Fund Balances	<u>4,632,785</u>	<u>7,170</u>	<u>4,639,955</u>
Total Liabilities & Fund Balances	<u>\$ 8,798,663</u>	<u>\$ 7,170</u>	<u>\$ 8,805,833</u>

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

WINN PARISH SHERIFF
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

Total Fund Balances for the Governmental Funds at June 30, 2021	\$ 4,639,955
Total Net Position reported for Governmental Activities in the Statement of Net Position is different because:	
Deferred Outflows:	
Pension Related	12,826,680
OPEB Related—Sheriff’s Office	723,881
OPEB Related—Prison	1,599,224
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:	
Non-Depreciable	80,113
Depreciable	10,785,431
Less: Accumulated Depreciation	<u>(1,904,063)</u>
	8,961,481
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental Fund Balance Sheet:	
Bond Proceeds, (net of principal repayment \$3,116,931)	(3,836,541)
Net Pension Liability	(12,389,521)
Total Other Post-Employment Benefits Liability	
Sheriff’s Office	(2,700,967)
Prison	(2,825,743)
Deferred Inflows:	
Pension Related	(1,456,615)
OPEB Related—Sheriff	(42,797)
OPEB Related—Prison	<u>-</u>
Total Net Position of Governmental Activities at June 30, 2021	<u>\$ 5,499,037</u>

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

WINN PARISH SHERIFF
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Major Fund General</u>	<u>Non-Major Fund DARE</u>	<u>Total Governmental Funds</u>
Revenues:			
Taxes:			
Ad Valorem	\$ 1,567,886		\$ 1,567,886
Sales	1,067,292		1,067,292
Fines, Fees, Commissions & Charges for Services:			
Civil & Criminal Fees	49,918		49,918
Commissions-Taxes	5,415		5,415
Commissions-Fines & Bonds	32,595	\$ 2,400	34,995
Prisoner Maintenance	964,836		964,836
Prisoner Maintenance-Correct Ctr	49,781,403		49,781,403
Correction Center Fees	793,000		793,000
Other Fines, Fees, Commissions & Charges for Services	252,288		252,288
Intergovernmental:			
Federal Funding:			
Other Financial Assistance	584,156		584,156
Grants	127,770		127,770
State Funding:			
Grants	2,466	17,225	19,691
Supplemental Pay	107,195		107,195
Revenue Sharing	103,152		103,152
Other Grants	9,340		9,340
Miscellaneous:			
Interest Earned	6,974		6,974
Donations	-	1,595	1,595
Other	<u>26,572</u>		<u>26,572</u>
Total Revenues	<u>55,482,258</u>	<u>21,220</u>	<u>55,503,478</u>
Expenditures:			
Public Safety—Current:			
Personnel & Related Benefits	14,615,268		14,615,268
Operating Services	38,628,579	3,693	38,632,272
Materials & Supplies	178,894	14,998	193,892
Training, Travel & Other	22,602	531	23,133
Capital Outlay	785,997		785,997
Debt Service—Principal	3,116,931		3,116,931
Debt Service—Interest	<u>235,869</u>		<u>235,869</u>
Total Expenditures	<u>57,584,140</u>	<u>19,222</u>	<u>57,603,362</u>

(Continued)

WINN PARISH SHERIFF
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Major Fund General</u>	<u>Non-Major Fund DARE</u>	<u>Total Governmental Funds</u>
Excess (Deficiency) of Revenues over Expenditures	(2,101,882)	1,998	(2,099,884)
Other Financing Sources/(Uses):			
Capital Asset Sales	5,119	-	5,119
Transfers In/(Out)	<u>14,625</u>	<u>(14,625)</u>	<u>-</u>
Total Other Financing Sources/(Uses)	19,744	(14,625)	5,119
Excess of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	(2,082,138)	(12,627)	(2,094,765)
Fund Balances—Beginning of Year	<u>6,714,923</u>	<u>19,797</u>	<u>6,734,720</u>
Fund Balances—End of Year	<u>\$ 4,632,785</u>	<u>\$ 7,170</u>	<u>\$ 4,639,955</u>

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

(Concluded)

WINN PARISH SHERIFF
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, 2021

Net Change in Fund Balances—Governmental Funds	\$ (2,094,765)
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Governmental Funds report Capital Outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over their estimated useful lives as depreciation expense. The cost of Capital Assets recorded in the current period is	
	785,997
Depreciation expense on Capital Assets is reported in the Government-wide Financial Statements, but does not require the use of current financial resources and is not reported in the Fund Financial Statements. Current year depreciation expense is	
	(447,025)
Governmental Funds report the entire amount received from the Sales of Assets as Revenues, but the undepreciated cost of the assets reduces the gain from the sale in the Statement of Activities.	
	-
Bond Proceeds, repaid	3,116,931
Increases in Other Post Employment Benefits are reflected as an increase in Expenses on the Statement of Activities, but are not reported in the Governmental Fund.	
Sheriff's office	(160,002)
Prison	(1,174,903)
Non-employer Contributions to Cost-sharing Pension Plan	800,639
Pension Expense (Benefit)	<u>(2,863,892)</u>
Net Change in Net Position per Statement of Activities	<u>\$ (2,037,020)</u>

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

WINN PARISH SHERIFF
STATEMENT OF FIDUCIARY NET POSITION – AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Civil</u>	<u>Cash Bond</u>	<u>Tax Collector</u>	<u>Inmate</u>	<u>DC Inmate</u>	<u>Totals</u>
Assets:						
Cash & Cash Equivalents	\$ 9,198	\$ 61,027	\$ 120,680	\$ 3,132	\$ 66,458	\$ 260,495
Investments	-	-	8,604	-	-	8,604
Due from Other Funds	-	-	-	-	-	-
Total Assets	<u>9,198</u>	<u>61,027</u>	<u>129,284</u>	<u>3,132</u>	<u>66,458</u>	<u>269,099</u>
Liabilities:						
Due to Other Funds	-	-	1,705	-	-	1,705
Due to Others	<u>9,198</u>	<u>61,027</u>	<u>127,579</u>	<u>3,132</u>	<u>66,458</u>	<u>267,394</u>
Total Liabilities	<u>9,198</u>	<u>61,027</u>	<u>129,284</u>	<u>3,132</u>	<u>66,458</u>	<u>269,099</u>
Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
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NOTE 1—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, state revenue sharing funds, parish occupational licenses and fines, costs and bond forfeitures imposed by the District Court.

The Sheriff also has a cooperative endeavor agreement with the State of Louisiana to operate a prison, see Note 22.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Winn Parish Sheriff conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of applicable Louisiana Revised Statutes and to the guides set forth in the *Louisiana Governmental Audit Guide*.

Reporting Entity

Governmental Accounting Standard Board (GASB) Statement No. 61 amended No 14's established the criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under these provisions, the Winn Parish Sheriff is considered a primary government, since the Sheriff is an independently elected parish official and is not fiscally dependent on any other governmental entity. The primary government is required to consider all entities for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The accompanying financial statements present information only on the funds that comprise the Winn Parish Sheriff, the primary government.

WINN PARISH SHERIFF
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Basis of Presentation

Government-Wide Financial Statements (GWFS):

GASB Statement No. 63 changed the title of Net Assets to Net Position along with standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position. As required the Sheriff has implemented GASB Statement No. 63 for the fiscal year end June 30, 2013.

GASB Statement No. 75 replaced GASB Statement No. 45 regarding Other Post-Employment Benefits. As required the Sheriff has implemented Statement of Governmental Accountings (GASB Statement) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension* for the fiscal year end June 30, 2018.

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all governmental funds of the reporting entity, noting that that fiduciary funds were not included. The internal activity in the government-wide financial statements has been eliminated. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements 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 accounts of the Sheriff are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. 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. The funds of the Sheriff are described as follows:

Governmental Funds:

General Fund—The General Fund is the principal fund and is used to account for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are ad valorem taxes levied by the law enforcement district, one-half cent sales taxes levied in parish, and prisoner maintenance at the correction center. Other sources of revenue include commissions on state revenue sharing,

WINN PARISH SHERIFF
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state supplemental pay for deputies, civil and criminal fees, fees for court attendance and other maintenance of prisoners, and various other reimbursements, fees, grants, and commissions. General operating expenditures are paid from this fund as are all other expenditures and revenues not required to be accounted for separately.

DARE Fund—The DARE Fund was created by the Sheriff for the purpose of assisting management with adhering to restrictions on spending in place by the funding source. It is the only nonmajor governmental fund at this time.

Fiduciary Funds:

Agency Funds—The Civil, Tax Collector, Cash Bond, Inmate and Inmate DC Funds are used to account for assets held as an agent for various taxing bodies (tax collections), deposits for inmate commissaries, and for deposits held pending court action. Disbursements from these funds are made to various parish agencies, litigants in suits, etcetera, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations and, accordingly, have no measurement focus.

Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made.

Accrual Basis—Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the exchange.

Modified Accrual Basis—Fund Financial Statements (FFS)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected 60 days after year end. Expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Assets Liabilities and Equity

Cash and Cash Equivalents—The Sheriff's cash is considered to be the cash in demand deposits and interest bearing deposits. Cash equivalents include all short term, highly liquid

WINN PARISH SHERIFF
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investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates.

Investments—The Sheriff's investments are limited by LA RS 33:2955. During the fiscal year certificates of deposits with maturities of greater than 90 days are considered investments. Investments in certificates of deposit totaled \$8,604 at June 30, 2021. These are in the Fiduciary account: Tax Collector, as they are related to protested taxes.

At June 30, 2021, investments held by the Winn Parish Sheriff also consisted of \$3,171,042 in the Louisiana Asset Management Pool (LAMP), the local government investment pool. \$364,667 and \$85,649 of the total amount are in separate accounts restricted related to bond requirements. The investment in LAMP by the Sheriff is not categorized in the three risk categories provided by GASB because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is rated AAAM by Standard & Poor's.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is (NUMBER-days) (from LAMP's monthly Portfolio Holdings) as of (DATE – month-end).

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

Capital Assets—The Sheriff reports property and equipment in the governmental activities column in the GWFS. Capital assets are carried at historical or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized. Also the Sheriff's FFS expense assets as capital outlays in the year occurring. Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position.

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Depreciation is provided over the assets' estimated useful lives using the straight-line method. The assets estimated useful lives are as follows:

Equipment and Furniture	5 - 12 years
Vehicles	5 years
Buildings and Improvements	15 - 40 years
Land Improvement	15 years

Compensated Absences—Employees are not allowed to carry leave forward from year to year, with the exception of vacation which is payable upon termination. Therefore, there is an entry made for compensated absences payable as of the fiscal year end.

Equity Classifications—In the Government-Wide Financial Statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Invested in Capital Assets—Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position—Net position with constraints placed on their 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.

Unrestricted Net Position—All other net position that does not meet the definition of “restricted” or “invested in capital assets.”

In the Fund Financial Statements, governmental fund equity is classified as fund balance. Beginning with fiscal year 2011, the Sheriff implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions”. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

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

WINN PARISH SHERIFF
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- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund, a major governmental fund, has a nonspendable fund balance of \$13,331 which represents prepaid expenses. There is a restricted fund balance related to the bond payable requirements of \$450,316. The remaining fund balance of \$4,169,138 is classified as unassigned. The DARE Fund as the only nonmajor governmental fund has a restricted fund balance of \$7,170.

When an expense is incurred for the purposes for which both restricted and unrestricted net position are available, management applies restricted net position first, unless a determination is made to use unrestricted net position. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

Pension Plan—The Winn Parish Sheriff is a participating employer in a cost-sharing, multiple employer defined benefit pension plan as described in Note 10. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan’s fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan. A separate audited report on the plan is available on the Louisiana Legislative Auditor’s website.

Budget—Prior to the beginning of each fiscal year, the Sheriff adopts a budget for the next fiscal year. The budget is open for public inspection. All budgeted appropriations lapse at the end of each fiscal year. The budget is prepared on the modified accrual basis of accounting.

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.

NOTE 3—AD VALOREM TAXES

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem taxes. Property taxes are levied by the Sheriff on property values assessed by the Winn Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

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The Sheriff levied the following ad valorem taxes for 2020:

	<u>Authorized</u>	<u>Levied</u>
Law Enforcement District #1	11.17	11.17
Law Enforcement District #2	9.47	9.47

The Sheriff’s Law Enforcement District # 1 millage was established by the Louisiana constitution and does not expire while the Law Enforcement District # 2 millage for 9.49 expired in the year 2020 and the new #2 millage for 9.4 will expire in the year 2030, as voted by electors in Winn Parish.

The Sheriff recognizes property tax revenues when levied. The property tax calendar is as follows:

<u>Property Tax Calendar</u>	
Assessment Date	January 1
Levy Date	June 30
Tax Bills Mailed	October 15
Total Taxes Due	December 31
Penalties & Interest Added	January 31 of ensuing year
Tax Sale	May 15 of ensuing year

Total assessed value for the Sheriff was \$93,398,374 in 2020. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer’s primary residence from parish property taxes. This homestead exemption for the Sheriff was a total of \$17,396,972 of the assessed value in 2020.

NOTE 4—SALES TAX

On November 16, 2014, the voters of Winn Parish passed a one-half cent sales tax for operations of the Sheriff. This perpetuity sales tax was levied effective January 1, 2015. The Winn Parish School Board collects and remits this sales tax. It currently serves as collateral for the debt related to the construction of the jail facilities.

NOTE 5—CASH AND CASH EQUIVALENTS

At June 30, 2021, the carrying amount of the Sheriff’s cash and cash equivalents of governmental and fiduciary funds (collected bank balances) totaled \$1,429,215 at one financial institution and \$76,606 at another financial institution. This includes a certificate of deposit with a maturity of less than 90 days, for protested taxes. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent banks. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agents. These securities are held in the name of entity by the pledging fiscal agent banks in a holding or custodial bank that is mutually acceptable to both parties.

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At June 30, 2021, the Sheriff's deposits were secured from risk by federal deposit insurance of \$250,000 at each financial institution, and the remaining deposits were secured by either a letter of credit or pledged securities in the name entity by the fiscal agent banks with a market value greater than the remaining amounts.

NOTE 6—INVESTMENTS

As of June 30, 2021, the carrying amount of the Sheriff's investments of fiduciary funds (collected bank balances) totaled \$8,604 at a financial institution. This is comprised of certificates of deposit with maturities of greater than 90 days, including two for protested taxes. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent banks. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agents. These securities are held in the name of entity by the pledging fiscal agent banks in a holding or custodial bank that is mutually acceptable to both parties.

As of June 30, 2021, the Sheriff's deposits were secured from risk by federal deposit insurance of \$250,000 at the financial institution.

As of June 30, 2021, investments held by the Winn Parish Sheriff also consisted of \$3,171,042 in the Louisiana Asset Management Pool (LAMP), the local government investment pool. The investment in LAMP by the Sheriff is not categorized in the three risk categories provided by GASB because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is rated AAAM by Standard & Poor's. See Note 2 for additional disclosures related to LAMP.

NOTE 7—DUE FROM/TO OTHER FUNDS

As of June 30, 2021 amounts due from and to other Sheriff funds are as follows:

<u>Fund</u>	<u>Due To</u>	<u>Due From</u>
General	\$ 16,330	
Tax Collector	-	\$ 1,705
Cash Bond	-	-
DARE	-	14,625

The interfund balances resulted from normal settlements between funds.

WINN PARISH SHERIFF
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NOTE 8—REVENUES RECEIVABLE

The following is a summary of receivables as of June 30, 2021:

	<u>General</u>	<u>DARE</u>
Prisoner Maintenance	\$ 87,109	
Prisoner Maintenance—Correction Center	4,150,776	
Correction Center Fees	66,000	
Other Fees, Fines, and Commissions	17,184	\$ 100
Ad Valorem Taxes	773	
Sales Taxes	187,798	
Grants	<u>75,160</u>	<u>2,925</u>
Total	<u>\$ 4,584,800</u>	<u>\$ 3,025</u>

NOTE 9—CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2021 are as follows:

<u>Governmental</u> <u>Activities</u>	<u>Balance</u> <u>07/01/20</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/21</u>
Capital Assets—NonDepreciable:				
Land	\$ 80,113	\$ -	\$ -	\$ 80,113
Capital Assets—Depreciable:				
Furniture and Equipment	822,846	86,010	-	908,856
Vehicles	791,413	686,498	25,254	1,452,657
Buildings & Improvements	8,371,461	13,489	-	8,384,950
Land Improvements	<u>38,968</u>	<u>-</u>	<u>-</u>	<u>38,968</u>
Total Depreciable Assets	<u>10,024,688</u>	<u>785,997</u>	<u>25,254</u>	<u>10,785,431</u>
Total Capital Assets	<u>10,104,801</u>	<u>785,997</u>	<u>25,254</u>	<u>10,865,544</u>
Less Accumulated Depreciation:				
Furniture and Equipment	571,391	87,856	-	659,247
Vehicles	571,044	143,146	25,254	688,936
Buildings & Improvements	332,181	213,425	-	545,606
Land Improvements	<u>7,676</u>	<u>2,598</u>	<u>-</u>	<u>10,274</u>
Total Accum. Depreciation	<u>1,482,292</u>	<u>447,025</u>	<u>25,254</u>	<u>1,904,063</u>
Net Capital Assets	<u>\$8,622,509</u>			<u>\$8,961,481</u>

Depreciation expense for the year ended June 30, 2021 of \$447,025 is charged to the public safety expenditures.

WINN PARISH SHERIFF
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NOTE 10—PENSION PLAN

Plan Description—Substantially all employees of the Winn Parish Sheriff participate in the Louisiana Sheriffs’ Pension and Relief Fund (“System”). The Sheriffs’ Pension and Relief Fund is a multiple employer (cost-sharing) defined benefit, statewide public employee retirement system (PERS) that is administrated and controlled by a separate board of trustees.

All sheriffs, deputies, and other employees who are 18 years or older at the time of original employment, who earn per month not less than \$400 if employed after September 7, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed between January 1, 2000 and December 31, 2012; and \$1,000 if employed after January 1, 2013, are required to participate in the System. Employees whose employment began before January 1, 2012 are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. Those employed originally after January 1, 2012, are eligible to retire at 62 years of age with 12 years of creditable service, at 60 with 20 years of service and at 55 with 30 years of service. The retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary for employees hired before June 30, 2006, is the employee’s average salary over the 36 consecutive or joined months that produce the highest average. For those whose first eligible employment began after July 1, 2006, final average salary is calculated using the 60 highest successive months of employment. Employees whose employment began prior to January 1, 2012, and who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. If these employees terminate with at least 20 years of credited service, they are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits and cost of living adjustments are allowed. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplemental information for the System. That report may be obtained by writing to the Louisiana Sheriffs’ Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, LA 70802 or by calling (225) 219-0500 or at www.la.la.gov.

Funding Policy—Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. State statute requires covered employees to contribute a percentage of their salaries to the System and such percentage as of June 30, 2021 was 10.25%. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. During year ended June 30, 2021, the current rate for employers was 12.25%. In the fiscal year ended June 30, 2021 the Sheriff amended his policy to have the Sheriff’s Office pay both the employer and employee portions of contributions. The Winn Parish Sheriff’s office contributions to the System for the years ended June 30, 2021, 2020, and 2019 were \$367,221, \$303,780, and \$245,300,

WINN PARISH SHERIFF
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respectively. Beginning in the fiscal year ended June 30, 2020, the Sheriff's prison employees began contributions. The amount for which the Sheriff's office remitted contributions for prison employees during 2021 and 2020 respectively were \$2,003,784 and \$2,670,577. Contributions appeared materially equal to the required contributions for each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At June 30, 2021, the Sheriff reported a liability of \$12,389,521 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Sheriff's proportion was 1.79%, which was an increase of 1.634% from its proportion measured as of June 30, 2019. For the year ended June 30, 2021, the Sheriff recognized pension expense/(benefit) of \$(2,863,892) representing its proportionate share of the System's net expense, including amortization of deferred amounts.

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

<u>Deferred Flows of Resources</u>	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience		\$ 1,448,084
Changes of assumptions	\$ 3,045,224	
Net difference between projected and actual earnings on pension plan investments	2,980,841	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	5,509,052	8,531
Employer contributions subsequent to the measurement date	<u>1,291,563</u>	<u>-</u>
Totals	<u>\$ 12,826,680</u>	<u>\$ 1,456,615</u>

The Sheriff reported a total of \$1,291,563 as deferred outflow of resources related to pension contributions made subsequent to the plan's measurement period of June 30, 2020 which will be recognized as a reduction in net pension liability in the Sheriff's fiscal year ended June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources, including remaining plan's amortization, related to pensions will be recognized in pension expense as follows:

Year	Amount
2021	\$ 1,755,483
2022	2,396,087
2023	2,504,763

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2024	2,171,010
2025	<u>1,252,016</u>
Total	<u>\$10,079,359</u>

Actuarial Methods and Assumptions—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, 2020	
Actuarial Cost Method	Entry Age Normal	
Actuarial Assumptions:		
Investment Rate of Return	7.00% Net of Investment Expense	
Discount Rate	7.00%	
Projected Salary Increases	5.0% (2.5% Inflation, 2.5% Merit)	
Mortality Rates	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale</p>	
Expected Remaining Service Lives	2020 – 6 years	2017 - 7 years
	2019 - 6 years	2016 - 7 years
	2018 - 6 years	2015 - 6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.	

Mortality Rate—The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Pension Fund’s liabilities. Annuity values calculated based on this mortality were compared to

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those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

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

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

Asset Class	Target Allocation	Real Return Arithmetic	Long-Term Expected Real Rate of Return
Equity securities	62%	6.8%	4.2%
Bonds	23%	2.4	0.6%
Alternative Investments	<u>15%</u>	4.7	<u>0.7%</u>
Totals	<u>100%</u>		5.5%
Inflation			<u>2.4%</u>
Expected Arithmetic Nominal Return			<u>7.9%</u>

Discount Rate—The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates, approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on System's investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate—The following table presents the Sheriff's proportionate share of the net pension liability (NPL) using the discount rate of each Retirement System as well as what the Sheriff's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage point higher than the current rate used by each of the Retirement Systems:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
LA Sheriffs' Pension & Relief Fund Rates	6.00%	7.00%	8.00%
Winn Parish Sheriff's Share	\$ 22,503,674	\$ 12,389,521	\$ 3,954,813

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 11—OTHER POST EMPLOYMENT BENEFITS

Plan Description - The Winn Parish Sheriff provides certain continuing health and life insurance benefits for its retired employees. The Winn Parish Sheriff's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The plan does not issue a publicly available report. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

Benefits Provided – Medical/dental and life insurance benefits are provided to employees upon actual retirement. The employer pays a 100% of the medical coverage for the retiree. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; or, age 55 and 15 years of service. Hired after January 1, 2012, age 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service.

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

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

	Sheriff's office	Prison
Inactive employees currently receiving benefit payments	12	-
Active Employees	<u>37</u>	<u>275</u>
Total	49	275

Total OPEB Liability - The Sheriff's total other post-employment benefit (OPEB) liabilities of \$2,700,967 and \$2,825,743 for the office and prison respectively were measured as of June 30, 2021, and were determined by actuarial valuations as of that date.

Actuarial Methods and Assumptions—The total OPEB liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.0%
Healthcare Trend	5.5% annually until year 2030, then 4.5%
Salary Increases	3.0% Annually, including inflation
Prior Discount Rate	2.21% Annually (Average of Bond Buyer's 20 year general obligation municipal bond index as of June 30, 2020)
Discount Rate	2.16% Annually (Bond Buyer's 20 year general obligation municipal bond index as of June 30, 2021)
Mortality Rates	SOA RP-2014 Table

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

Turnover Age specific table with an average of 7.5% when applied to active census. For prison employees only 40% is substituted for duration 1 and 20% for duration 2.

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

Changes in the Total OPEB Liability:	<u>Sheriff's office</u>	<u>Prison</u>
Balance at 6/30/20	\$ 2,468,228	\$ 1,135,552
Changes for the year:		
Service Cost	137,733	1,058,154
Interest Cost at 2.21%	56,070	36,788
Difference between expected and actual experience	101,008	579,387
Changes in Assumptions	19,275	15,862
Benefit Payments -Employer Retiree Premiums Paid	<u>(81,347)</u>	<u>-</u>
Net Change	<u>232,739</u>	<u>1,690,191</u>
Balance at 6/30/21	<u>\$ 2,700,967</u>	<u>\$ 2,825,743</u>

Sensitivity of the Total OPEB to Changes in the Discount Rate—The following presents the Sheriff's total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage point higher than the current discount rate:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
Discount Rates	1.16%	2.16%	3.16%
Total OPEB Liability-office	\$ 3,185,395	\$ 2,700,967	\$ 2,317,119
Total OPEB Liability-prison	\$ 3,728,913	\$ 2,825,743	\$ 2,166,083

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 one percentage-point lower or one percentage point higher than the current healthcare trend rates:

	<u>1.0% Decrease</u>	<u>Current Healthcare Rate</u>	<u>1.0% Increase</u>
Healthcare Trends	4.5%	5.5%	6.5%
Total OPEB Liability-office	\$ 2,354,337	\$ 2,700,967	\$ 3,145,814
Total OPEB Liability-prison	\$ 2,103,812	\$ 2,825,743	\$ 3,870,863

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

For the year ended June 30, 2021, the Sheriff recognized OPEB expense of \$160,002 for the sheriff's office employees and \$1,174,903 for the prison employees. At June 30, 2021, the Sheriff reported deferred outflows of resources related to OPEB as follows:

<u>Deferred Flows of Resources-Sheriff's Office</u>	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 380,327	\$(42,797)
Changes of assumptions	333,735	-
Totals	<u>\$ 714,062</u>	<u>\$(42,797)</u>

<u>Deferred Flows of Resources-Prison</u>	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 1,599,224	\$ -
Changes of assumptions	-	-
Totals	<u>\$ 1,599,224</u>	<u>\$ -</u>

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

Year	Sheriff's Office Amount	Prison Amount
2022	\$ 58,304	\$ 79,961
2023	58,304	79,961
2024	58,304	79,961
2025	57,770	79,961
2026	57,247	79,961
Thereafter	<u>391,192</u>	<u>1,199,419</u>
Total	<u>\$ 681,121</u>	<u>\$ 1,599,224</u>

NOTE 12—DEFERRED COMPENSATION PLAN

During the fiscal year ended June 30, 2020, the Winn Parish Sheriff began offering its employees participation in the Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397. During the fiscal year ended June 30, 2021, the Sheriff contributed \$26,650 to the Plan which was the amount withheld from employees.

NOTE 13—DEBT/RESERVES

During the fiscal year ended June 30, 2017 the Winn Parish Sheriff otherwise known as the Winn Parish Law Enforcement District incurred debt related to the construction of the jail facilities, as approved by the State Bond Commission. The Bond Payable was issued by the U.S. Rural

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

Development (USDA) for \$7,500,000. The bond terms stated once construction was completed and the jail was revenue producing, a Debt Service Fund would be created with scheduled payments and required contingency funds. As the jail became revenue producing during the fiscal year ended June 30, 2020 the Debt Service Reserve began being funded. The required reserves are one year's payment of debt \$352,800 and monthly for depreciation/repairs to the jail equal to 10 percent of the monthly payment (i.e. \$2,940 per month) which as of June 30, 2021 totaled \$76,440. The amount in reserved accounts is more than required amounts at \$364,667 and \$85,649 respectively. The parish ½ cent sales tax passed on November 16, 2014, serves as collateral for the debt.

Bond payable 6/30/20	\$ 6,953,472
Decrease (principle repayment)	<u>(3,116,931)</u>
Bond payable 6/30/21	<u>\$ 3,836,541</u>

Bond payable as of June 30, 2021 was comprised of the one Sales Tax Bond, Series 2018 which was issued and dated March 28, 2018 for \$7,500,000 with interest at 3.5% and due in monthly installments of \$29,400 over 40 years.

The annual requirements to amortize this debt outstanding as of June 30, 2021, including interest payments of \$999,019 are estimated as follows:

YEAR ENDING JUNE 30	PRINCIPLE	INTEREST	TOTAL PAYMENTS
2022	\$222,061	\$130,739	\$352,800
2023	229,959	122,841	352,800
2024	238,138	114,662	352,800
2025	246,608	106,192	352,800
2026	255,379	97,421	352,800
2027 – 2031	1,419,775	344,225	1,764,000
2032 – 2035	1,224,621	82,939	1,307,560
TOTALS	<u>\$3,836,541</u>	<u>\$999,019</u>	<u>\$4,835,560</u>

NOTE 14—ON BEHALF PAYMENTS

Certain employees of the Winn Parish Sheriff receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled approximately \$107,195 for the fiscal year ended June 30, 2021.

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 15—SERVICES PROVIDED BY WINN PARISH POLICE JURY

The Sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the Winn Parish Police Jury.

NOTE 16—CHANGES IN AGENCY BALANCES

A summary of changes in agency balances due to taxing bodies and others is as follows:

<u>Funds</u>	<u>Balance</u> <u>07/01/20</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>06/30/21</u>
Civil	\$ 9,198	\$ 227,080	\$ 227,080	\$ 9,198
Cash Bond	47,845	431,420	418,238	61,027
Tax Collector	57,648	7,332,645	7,262,688	127,579
Inmate	4,387	-	1,255	3,132
Inmate-Detention	<u>21,658</u>	<u>314,711</u>	<u>269,911</u>	<u>66,458</u>
Totals	<u>\$ 140,736</u>	<u>\$ 8,305,856</u>	<u>\$ 8,179,198</u>	<u>\$ 267,394</u>

NOTE 17—EX-OFFICIO TAX COLLECTOR

The amount of cash on hand at year-end was \$115,402, which does not include taxes paid under protest. The amount of taxes collect by the taxing authority was:

Winn Parish School Board	\$ 2,196,716
Winn Parish Police Jury	1,753,405
Winn Parish Sheriff	1,617,185
Winn Parish Assessor	387,458
Winn Parish Fire District	703,584
Louisiana Tax Commission	6,083
Louisiana Forestry Commission	30,691
Pension Funds	<u>191,494</u>
Total	<u>\$ 6,886,616</u>

All assessed taxes after change orders approved by the LA Tax Commission were deemed collectible as of June 30, 2021.

NOTE 18—TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the agency fund at June 30, 2021, include \$13,882 of taxes paid under protest. These monies are cash equivalents of \$5,278 and investments of \$8,604 and include interest earned as certificates of deposit and are held pending resolution of the protest. They are accounted for in the Tax Collector Agency Fund.

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 19—DARE

DARE reimburses for personnel, employee benefits, and travel related to the program as well as for supplies. The personnel and related is paid from the General Fund and monies are deposited to that fund to cover said expenses. For the fiscal year ended June 30, 2021, monies deposited/ transferred to the general fund for personnel and related totaled \$14,625.

NOTE 20—STATE REVENUE SHARING FUNDS

The revenue sharing funds received during the fiscal year were distributed as follows:

Winn Parish Sheriff	\$	103,152
Winn Parish School Board		69,286
Winn Parish Police Jury		78,877
Winn Parish Assessor		22,319
Pension Funds		<u>7,515</u>
Total	\$	<u>281,149</u>

NOTE 21—PENDING LITIGATION

At June 30, 2021, there were two outstanding suits against the management of the Winn Parish Sheriff. Although the outcome of these suits is not presently determinable, the opinion of the Sheriff’s representation is that they do not currently view this case as a liability. The resolution of this matter would not create a liability in excess of insurance coverage that would have a material adverse effect on the financial condition of the Sheriff.

NOTE 22—COOPERATIVE ENDEAVOR AGREEMENTS

During the fiscal year ended June 30, 2021 the following cooperative endeavors were in place:

Operation Save a Kid—The Sheriff will support the Winnfield City Police’s “Shop with a Cop”. This program is designed and intended to promote interaction and mentorship between law enforcement officers and the at-risk youth population of Winn Parish.

School Resource Officer—The Sheriff will supply the Winn Parish School Board with an officer to be available during school hours which the school board will pay a fee for this service.

LaSalle Corrections VI, LLC and State of Louisiana—The Sheriff will supply the facilities contracted in a cooperative endeavor to the Winn Parish Law Enforcement District by the State of Louisiana. The LaSalle Corrections will manage all accounting and daily operations as well as pay a sponsor fee based on detainees. Beginning in August 2019, the Sheriff will also hire and commission staff; however, LaSalle Corrections will reimburse all wages, salaries and benefits.

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

Victims Assistance Program—LCLE funded project (LCLE Grant #5876). The following entities have a cooperative Endeavor Agreement stating their intent to fully participate in the program: Sheriffs of the following parishes: Rapides, Vernon, Winn, LaSalle, Catahoula, Grant and Concordia, along with the following Cities' Police Departments: Pineville, Vidalia and Alexandria. This agreement allows the entities to apply for Victims of Crime and Crime Victim Assistance Formula Grant Program Funds. The Rapides Parish Sheriff's Office acts as the applicant agent, handling administrative and financial matters for the project.

NOTE 23—SUBSEQUENT EVENTS

Management has evaluated events through December 9, 2021, the date which the financial statements were available for issue. There were no items noted to be reported as subsequent events.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

WINN PARISH SHERIFF
BUDGETARY COMPARISON SCHEDULE—GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Budgetary Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenues:				
Taxes:				
Ad Valorem	\$ 1,362,500	\$ 1,569,592	\$ 1,567,886	\$ (1,706)
Sales	1,000,000	958,000	1,067,292	109,292
Fines, Fees, Commissions, & Charges for Services:				
Civil & Criminal Fees	45,000	50,000	49,918	(82)
Commissions-Taxes	5,000	5,000	5,415	415
Commissions-Fines & Bonds	20,000	72,939	32,595	(40,344)
Prisoner Maintenance	600,000	925,000	964,836	39,836
Correction Center Fees	700,000	793,000	793,000	-
Other Fines, Fees, Commissions & Charges for Services	150,000	177,879	252,288	74,409
Intergovernmental:				
Federal Funding:				
Other Financial Assistance	-	603,000	584,156	(18,844)
Grants	55,000	130,000	127,770	(2,230)
State Funding:				
Grants	-	3,000	2,466	(534)
Supplemental Pay	95,000	107,195	107,195	-
Revenue Sharing	103,000	103,152	103,152	-
Other Grants	-	10,000	9,340	(660)
Miscellaneous:				
Interest	50,000	7,000	6,974	(26)
Other	15,000	26,800	26,572	(228)
Total Revenues	<u>4,200,500</u>	<u>5,541,557</u>	<u>5,700,855</u>	<u>159,298</u>
Expenditures:				
Public Safety—Current:				
Personnel & Related Benefits	2,875,000	3,090,553	2,829,727	260,826
Operating Services	300,000	312,000	637,186	(325,186)
Materials & Supplies	480,000	475,000	174,425	300,575
Training, Travel & Other	33,000	18,417	22,602	(4,185)
Capital Outlay	500,000	804,254	785,997	18,257
Debt Service—Principal	112,000	3,211,201	3,116,931	94,270
Debt Service—Interest	250,000	241,599	235,869	5,730
Total Expenditures	<u>4,550,000</u>	<u>8,153,024</u>	<u>7,802,737</u>	<u>350,287</u>

(Continued)

WINN PARISH SHERIFF
BUDGETARY COMPARISON SCHEDULE—GENERAL FUND (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Budgetary	Variance
	Original	Final	Actual	Favorable (Unfavorable)
Excess of Revenues over Expenditures	(349,500)	(2,611,467)	(2,101,882)	509,585
Other Financing Sources/(Uses):				
Capital Asset Sales	-	5,200	5,119	(81)
Transfer In/(Out)	-	-	14,625	14,625
Total OFS/(OFU)	-	5,200	19,744	14,544
Excess (Deficiency) of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	(349,500)	(2,606,267)	(2,082,138)	524,129
Fund Balance—Beginning of Year	6,714,923	6,714,923	6,714,923	-
Fund Balance—End of Year	<u>\$ 6,365,423</u>	<u>\$ 4,108,656</u>	<u>\$ 4,632,785</u>	<u>\$ 524,129</u>

Reconciliation of Actual per Budgetary Basis to Actual per Statement of Revenues and Expenditures:

Total Revenue—Budgetary Basis	\$ 5,700,855
Plus: Prisoner Maintenance—Correctional Center	<u>49,781,403</u>
Total Revenue—Statement of Revenue & Expenditures	<u>\$ 55,482,258</u>

Total Expenditures—Budgetary Basis	\$ 7,802,737
Operating Services—Prisoner Maintenance— Correctional Center	<u>49,781,403</u>
Total Expenditures—Statement of Revenue & Expenditures	<u>\$ 57,584,140</u>

See Independent Auditor's Report.

(Concluded)

WINN PARISH SHERIFF
SCHEDULE OF SHERIFF'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2021

Actuarial Valuation Date	Employer Portion of the Net Pension Liability/ (Asset)	Employer Proportionate Share of the Net Pension Liability/ (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability/ (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/20	1.79%	\$12,389,521	\$13,209,915	93.790%	84.729%
06/30/19	.156%	\$737,594	1,090,647	67.629%	88.909%
06/30/18	.155%	\$595,203	1,067,577	57.753%	90.411%
06/30/17	.157%	\$681,784	1,090,446	62.523%	88.488%
06/30/16	.147%	\$930,544	1,001,314	92.932%	82.097%
06/30/15	.141%	\$626,540	932,824	67.166%	86.607%
06/30/14	.123%	\$487,243	683,188	71.319%	87.345%

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

WINN PARISH SHERIFF
SCHEDULE OF PENSION CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2021

Actuarial Valuation Date	Contractually Required Contribution	Contributions in relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
06/30/20	\$1,618,218	\$1,617,668	\$(550)	\$13,209,915	12.25%
06/30/19	133,604	133,480	(124)	1,090,647	12.25%
06/30/18	136,116	136,210	94	1,067,577	12.75%
06/30/17	144,484	144,490	6	1,090,446	13.25%
06/30/16	137,666	137,679	13	1,001,314	13.75%
06/30/15	132,927	132,799	(128)	932,824	14.25%
06/30/14	94,895	94,949	(54)	683,188	13.89%

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

WINN PARISH SHERIFF
SCHEDULE OF CHANGES IN THE SHERIFF'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2021

Sheriff's Office:				
Total OPEB Liability	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	\$ 137,733	\$ 62,641	\$ 65,171	\$ 63,273
Interest Cost	56,070	66,182	65,405	66,362
Changes of Benefit Terms	-	-	-	-
Difference between expected and actual experience	101,008	274,094	62,358	(50,240)
Changes of assumptions or other inputs	19,275	282,831	86,619	-
Benefit Payments	<u>(81,347)</u>	<u>(77,106)</u>	<u>(77,452)</u>	<u>(73,414)</u>
Net Change	232,739	608,642	202,101	5,981
Total OPEB Liability—Beginning	<u>2,468,228</u>	<u>1,859,586</u>	<u>1,657,485</u>	<u>1,651,504</u>
Total OPEB Liability—Ending	<u>\$2,700,967</u>	<u>\$2,468,228</u>	<u>\$1,859,586</u>	<u>\$1,657,485</u>
Covered Employee Payroll	\$1,287,127	\$1,249,638	\$1,019,375	\$ 989,684
Total OPEB Liability as a Percentage of Covered Employee Payroll	209.84%	197.52%	182.42%	167.48%
Prison:				
Total OPEB Liability	<u>2021</u>	<u>2020</u>		
Service Cost	\$1,058,154	\$ -		
Interest Cost	36,788	-		
Changes of Benefit Terms	-	-		
Difference between expected and actual experience	579,387	1,135,552		
Changes of assumptions or other inputs	15,862	-		
Benefit Payments	<u>-</u>	<u>-</u>		
Net Change	1,690,191	1,135,552		
Total OPEB Liability—Beginning	<u>\$1,135,552</u>	<u>\$ -</u>		
Total OPEB Liability—Ending	<u>\$2,825,743</u>	<u>\$1,135,552</u>		
Notes to Schedule:				
Changes in Benefit Terms:	None	None	None	None
Changes of Assumptions:				
Discount Rate	2.16%	2.21%	3.50%	3.87%
Mortality	RP-2014	RP-2014	RP-2000	RP-2000
Trend	Variable	Variable	5.5%	5.5%

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

OTHER
SUPPLEMENTARY INFORMATION

WINN PARISH SHERIFF
STATEMENT OF COLLECTIONS, DISTRIBUTIONS, AND UNSETTLED DEPOSITS
FIDUCIARY FUNDS - AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Civil</u>	<u>Cash Bond</u>	<u>Tax Collector</u>	<u>Inmate</u>	<u>DC Inmate</u>	<u>Totals</u>
Unsettled Balances 07/01/20	\$ 9,198	\$ 47,845	\$ 57,648	\$ 4,387	\$ 21,658	\$ 140,736
Additions:						
Deposits:						
Ad Valorem Taxes			6,886,616			6,886,616
State Revenue Sharing			281,153			281,153
Sheriff Sales	108,992					108,992
Garnishments	86,369					86,369
Parish Licenses			121,932			121,932
Fines & Costs		391,356				391,356
Commissary Receipts				-	314,711	314,711
Other	31,719	40,064	42,944			114,727
Totals	<u>227,080</u>	<u>431,420</u>	<u>7,332,645</u>	<u>-</u>	<u>314,711</u>	<u>8,305,856</u>
Deductions:						
Deposits Settled to:						
Louisiana Dept of Ag & Forestry			30,697			30,697
North LA Crime Lab		36,166				36,166
Winn Parish:						
Police Jury		49,221	1,929,578			1,978,799
School Board			2,267,966			2,267,966
Sheriff General Fund	49,918	60,638	1,709,052		28,589	1,848,197
Sheriff DARE Fund		2,660				2,660
Clerk of Court	16,712	52,067	5,775			74,554
Assessor			410,082			410,082
Fire Protect Dist No. 3			704,065			704,065
Pension Funds			199,009			199,009
Eighth Judicial District:						
District Attorney		35,434				35,434
District Court		73,540				73,540
Indigent Defender Board		43,289				43,289
Attorneys, Litigants,						
Appraisers, Etc.	1,941					1,941
Other Sheriffs	706					706
Garnishments	71,131					71,131
Inmate Settlements					46,987	46,987
Other Settlements	86,672	65,223	6,490	1,255	194,335	353,975
Totals	<u>227,080</u>	<u>418,238</u>	<u>7,262,714</u>	<u>1,255</u>	<u>269,911</u>	<u>8,179,198</u>
Unsettled Balances 06/30/21	<u>\$ 9,198</u>	<u>\$ 61,027</u>	<u>\$ 127,579</u>	<u>\$ 3,132</u>	<u>\$ 66,458</u>	<u>\$ 267,394</u>

See Independent Auditor's Report.

STATE OF LOUISIANA
PARISH OF WINN

AFFIDAVIT

Cranford Jordan, Sheriff of Winn Parish

BEFORE ME, the undersigned authority, personally came and appeared.

Cranford Jordan, Sheriff of Winn Parish, State of Louisiana, who after
Being duly sworn, deposed and said;

The following information is true and correct as stated in the June 30, 2021 Financial Report:

NOTE 17—EX-OFFICIO TAX COLLECTOR

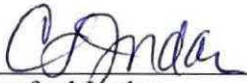
The amount of cash on hand at year-end was \$115,402, which does not include taxes paid under protest. The amount of taxes collect by the taxing authority was:

Winn Parish School Board	\$	2,196,716
Winn Parish Police Jury		1,753,405
Winn Parish Sheriff		1,617,185
Winn Parish Assessor		387,458
Winn Parish Fire District		703,584
Louisiana Tax Commission		6,083
Louisiana Forestry Commission		30,691
Pension Funds		<u>191,494</u>
Total	\$	<u>6,886,616</u>

All assessed taxes after change orders approved by the LA Tax Commission were deemed collectible as of June 30, 2021.

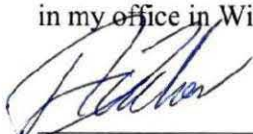
NOTE 18—TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the agency fund at June 30, 2021, include \$13,882 of taxes paid under protest. These monies are cash equivalents of \$5,278 and investments of \$8,604 and include interest earned as certificates of deposit and are held pending resolution of the protest. They are accounted for in the Tax Collector Agency Fund.



Cranford Jordan,
Sheriff of Winn Parish

SWORN to and subscribed before me, Notary, this 9 day of December 2021
in my office in Winnfield, Louisiana



Notary Signature

RICHARD A TUCKER
EX-OFFICIO NOTARY
#153212

WINN PARISH SHERIFF
SCHEDULE OF COMPENSATION FOR AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2021

In accordance with Act 706 of the 2014 Legislative Session as amended by Act 462 of 2015 Legislative Session the following Schedule of Compensation, Reimbursements, Benefits and Other Payment to the Political Subdivision Head or Chief Executive Officers is presented.

The Chief Executive Officer is Sheriff Cranford Jordan. The payments the Sheriff as required to be disclosed per the Acts for the fiscal year ended June 30, 2021 are as follows:

Gross Salary	\$	162,071
Expense Allowance		16,207
Retirement Contributions (employer)		21,839
Retirement Contributions (employee paid by employer)		18,274
Health Insurance		13,502
Conferences and Seminars-Registration		608
Conferences and Seminars-Travel Lodging		716
Conferences and Seminars- Travel Other		834
Conferences and Seminars-Meals		228
Phone (OEP)		612

See Independent Auditor's Report.

Justice System Funding Schedule - Collecting/Disbursing Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	WINN PARISH SHERIFF	
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	3129	
Date that reporting period ended (mm/dd/yyyy)	6/30/2021	
	First Six Month Period Ended 12/31/20	Second Six Month Period Ended 6/30/21
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	42,872	79,542
Add: Collections		
Civil Fees (<i>including refundable amounts such as garnishments or</i>	53,750	64,338
Bond Fees	68,183	31,987
Criminal Court Costs/Fees	98,277	102,248
Criminal Fines - Other	63,252	68,256
Subtotal Collections	283,462	266,829
Less: Disbursements To Governments & Nonprofits:		
<i>Winn Parish Clerk of Court-Garnishments</i>	4,080	4,713
<i>8th Judicial Court Probation Services-Criminal Court Costs/Fees</i>	450	657
<i>8th Judicial District Court -Fines</i>	30,082	30,082
<i>8th Judicial Expense Fund-Criminal Court Costs/Fees</i>	10,815	10,840
<i>8th Judicial Judge-Bond Fees</i>	5,658	7,718
<i>WPPJ-Criminal Court Fund-Fines</i>	19,378	22,580
<i>WPPJ-Criminal Court Fund-Criminal Court Costs/Fees</i>	91	122
<i>Cenla Louisiana Juvenile Detention-Criminal Court Costs/Fees</i>	2,400	2,610
<i>Winn Parish Clerk of Court-Criminal Court Costs/Fees</i>	25,337	26,730
<i>District Attorney for the 8th Judicial District-Fines</i>	7,809	8,315
<i>District Attorney for the 8th Judicial District-Bond Fees</i>	6,197	8,318
<i>District Attorney for the 8th Judicial District-Criminal Court</i>	4,168	628
<i>Winn Parish DARE-Criminal Court Costs/Fees</i>	1,380	1,280
<i>DHH-TH/SCI TF-Criminal Court Costs/Fees</i>	1,175	1,335
<i>LA Dept. of Public Safety-Criminal Court Costs/Fees</i>	665	975
<i>Winn Parish Indigent Defender Board-Bond Fees</i>	5,658	7,718
<i>Winn Parish Indigent Defender Board-Criminal Court Costs/Fees</i>	14,301	15,613
<i>Louisiana Supreme Court/Judicial College-Criminal Court Costs/Fees</i>	151	168
<i>LA Commission on Law Enforcement-Criminal Court Costs/Fees</i>	1,845	1,582
<i>North LA Criminalistics Lab-Criminal Court Costs/Fees</i>	18,553	17,614
<i>State of Louisiana/CMIS-Criminal Court Costs/Fees</i>	953	1,042
<i>Louisiana Dept. of Wildlife and Fisheries-Criminal Court Costs/Fees</i>	5	40
<i>Winn Parish Police Jury-Criminal Court Costs/Fees</i>	360	455
<i>Winn Parish Police Jury Officer Witness Fee-Criminal Court</i>	2,975	3,260
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	16,430	19,327
Amount	11,084	11,467
Self-Disbursed Cash Bond Fund Fees	5,367	4,179
Self-Disbursed Civil Fees	19,432	12,287
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	-	4,028
Bond Fee Refunds	3,305	25,224
Other Disbursements to Individuals/Vendors	26,688	39,635
Subtotal Disbursements/Retainage	246,792	290,542
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	79,542	55,829

See Independent Auditor's Report.

WINN PARISH SHERIFF
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA</i>	<i>Pass-through Grantor</i>	<i>Name of Grant - Grant ID No.</i>	<i>Federal Expenditures(\$)</i>
Department of Homeland Security:				
FEMA-Disaster Grant-Public Assistance-Presidentially Declared Disasters	97.036	Federal Emergency Management Agency	45559-DR LA, Project 174864, Category B	7,509
FEMA-Disaster Grant-Public Assistance-Presidentially Declared Disasters	97.036	Federal Emergency Management Agency	45559-DR LA, Project 162154, Category B	52,323
FEMA-Disaster Grant-Public Assistance-Presidentially Declared Disasters	97.036	Federal Emergency Management Agency	45559-DR LA, Project 242244, Category E	3,820
FEMA-Disaster Grant-Public Assistance-Presidentially Declared Disasters	97.036	Federal Emergency Management Agency	45559-DR LA, Project 163303, Category E	9,000
State Homeland Security Grant	97.067	Governors OHSEP	OHSEP--EMW-2018-SS-00016-S01	14,715
Emergency Management Performance Grant	97.042	Governors OHSEP	OHSEP--EMT-2019-EP-00006-S01	6,463
Emergency Management Performance Grant	97.042	Governors OHSEP	OHSEP--EMT-2020-EP-00001-S01	18,247
<i>Total Department of Homeland Security</i>				112,077
United States Department of Justice:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	LA Commission on Law Enforcement	2019-DJ-01-6033	5,195
Edward Byrne Memorial Justice Assistance Grant Program	16.738	LA Commission on Law Enforcement	2020 BJAG	47
<i>Total United States Department of Justice</i>				5,242
United States Department of Treasury:				
COVID-19 CORONAVIRUS RELIEF FUND	21.019	State of Louisiana	2020DJ015572 / 2020-VD-BX-0261	637,639
COVID-19 CORONAVIRUS RELIEF FUND	21.019	State of Louisiana	2020DJ015572 / 2020-VD-BX-0261	584,156
<i>Total United States Department of Treasury</i>				1,221,795
United States Department of Agriculture:				
Partnership Agreements	10.699	USFS	19-PA-11080600-270	8,184
Law Enforcement Agreements	10.704	USFS	18-LE-11080600-004	2,267
<i>Total United States Department of Agriculture</i>				10,451
Total Expenditures of Federal Awards				\$ 1,349,565
The accompanying notes are an integral part of this schedule.				

WINN PARISH SHERIFF
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Winn Parish Sheriff under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Winn Parish Sheriff, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Winn Parish Sheriff.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

Winn Parish Sheriff has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, when applicable.

Note 4. Reconciliation from GAAP Financials to Uniform Guidance Schedule of Federal Award Expenditures

Expenditures on the Schedule are recognized following the cost principles contained in the Uniform Guidance as previously stated. This means the federal expenditures and related monies receivable are not recognized until the money is appropriated and the applicant executes the agreement. This causes a difference between expenditures per the financial statements prepared on the modified accrual basis (US GAAP) and expenditures per the Schedule. Therefore, the Sheriff's financial statements for the prior year include CARES monies of \$637,639 and in the current year \$584,156; while the Schedule includes the full \$1,221,795 in the current fiscal year.

Note 5. Noncash Federal Assistance (unaudited)

Certain personal protection equipment (PPE) was donated from federal entities to the Office of Emergency Preparedness which is run through the Winn Parish Sheriff. While not required to be included on the Schedule, the fair market value of said PPE is required to be disclosed in this area of notes. The Sheriff estimates the value of PPE received to be \$48,260. This amount is unaudited.

COMPLIANCE AND OTHER MATTERS

Shanna Jones, CPA

795 Big Creek Rd
Winnfield, LA 71483
792-8544

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 *GOVERNMENTAL AUDITING STANDARDS*

Cranford Jordan, Sheriff
of Winn Parish
P.O. Box 950
Winnfield, Louisiana

I have audited the financial statements of the governmental activities, the major funds, the aggregate remaining fund information of Winn Parish Sheriff as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued my report thereon dated December 9, 2021. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the U.S. and the *Louisiana Governmental Audit Guide*.

Internal Control Over Financial Reporting

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

A deficiency in internal control 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 Sheriff's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

(Continued)

identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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. This report is intended for the information and use of the Louisiana Legislative Auditor, management of the Winn Parish Sheriff and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana R.S. 24:513 this report is a matter of public record and its distribution is not limited.



Shanna Jones, CPA
Winnfield, Louisiana
December 9, 2021

(Concluded)

Shanna Jones, CPA

795 Big Creek Rd
Winnfield, LA 71483
792-8544

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

Cranford Jordan, Sheriff
of Winn Parish
P.O. Box 950
Winnfield, Louisiana

Report on Compliance for Each Major Federal Program

I have audited Winn Parish Sheriff's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Winn Parish Sheriff's major federal programs for the year ended June 30, 2021. The Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Winn Parish Sheriff's compliance.

Opinion on Each Major Federal Program

In my opinion, Winn Parish Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

(Continued)

Report on Internal Control over Compliance

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

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

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

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

Shanna Jones

Shanna Jones, CPA
Winnfield, Louisiana
December 9, 2021

(Concluded)

WINN PARISH SHERIFF
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

A. SUMMARY OF AUDIT RESULTS

1. The Independent Auditor's Report expresses an unmodified opinion on the financial statements of the Winn Parish Sheriff.
2. There were no material weaknesses identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the Winn Parish Sheriff were disclosed during the audit.
4. The Independent Auditor's Report on Compliance for Each Major Program of the Winn Parish Sheriff expresses an unmodified opinion.
5. There were no deficiencies in internal control over major federal awards programs disclosed in the Independent Auditor's Report on Compliance for Each Major Program.
6. The audit disclosed no findings that are required to be reported in accordance with 2 CFR section 200.516(a). and is reported in this Schedule.
7. The program tested as major program for the Winn Parish Sheriff was the Coronavirus Relief Fund, CFDA 21.019.
8. The dollar threshold used to distinguish between Type A and B programs was \$750,000.
9. The auditee did not qualify as a low risk auditee.

B. FINANCIAL STATEMENTS AUDIT

None.

C. MAJOR FEDERAL AWARD PROGRAM AUDIT

None.

WINN PARISH SHERIFF
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021

A. FINANCIAL STATEMENTS AUDIT

Compliance

20-01 Compliance with Regulatory Statutes—Cash Deposits

Finding—Louisiana R. S. 39:1212 requires daily cash deposits where practical. In testing Tax Collector Fund deposits, it was noted one deposit did not tie to the system receipts, it had cleared the bank for \$1,000 less than the deposit slip and the system reported. Upon further inquiry, the employee stated he recorded deposits into QuickBooks based on the bank statement and did not notice that it did not reconcile back to the system's collections. The monies were subsequently remitted by the taxpayer and properly deposited by the fund manager. This is also an internal control failure.

Recommendation—The tax software system allows printing daily and monthly collection and distribution reports. These reports should be reviewed daily by clerks and monthly by the fund manager to ensure that bank deposits match with collections as well as those disbursements are matched with checks written.

Management's Response—We will ensure that deposits are made in a timely manner sufficient to comply with Louisiana R. S. 39:1212 by daily tying system reports of collections to actual deposits.

Status—Corrected.