

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2021
With Supplemental Information Schedules

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Annual Financial Statements
As of and for the Year Ended June 30, 2021
With Supplemental Information Schedules

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Lake Providence, Louisiana
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Lake Providence, Louisiana
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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Independent Auditor's Report

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, fiduciary funds, and the aggregate remaining fund information of the East Carroll Parish Sheriff, a component unit of the East Carroll Parish Police Jury, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the East Carroll Parish Sheriff's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Independent Auditor's Report,
June 30, 2021

Opinions

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

Other Matters

Required Supplementary Information

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

Other Information

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the East Carroll Parish Sheriff's basic financial statements. The combining and individual non major fund financial statements, Affidavit, Schedule of Compensation, Benefits and Other Payments to Agency Head, Justice System Funding Schedule for Receiving, and Justice System Funding for Collecting/Disbursing as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U. S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*, is also not a required part of the basic financial statements.

These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining and individual non major fund financial statements, the Schedule of Compensation, Benefits and Other Payments, the Sheriff's Sworn Affidavit, Justice System Funding Schedule for Collecting/Disbursing, and Justice System Funding Schedule for Receiving Entities,

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Independent Auditor's Report,
June 30, 2021

and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated July 28, 2021, on my consideration of the East Carroll Parish Sheriff's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the East Carroll 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 East Carroll Parish Sheriff's internal control over financial reporting and compliance.



West Monroe, Louisiana
July 28, 2021

REQUIRED SUPPLEMENTARY INFORMATION
PART I

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Management's Discussion and Analysis
June 30, 2021

As management of the East Carroll Parish Sheriff, I offer readers of the East Carroll Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the East Carroll Parish Sheriff for the fiscal year ended June 30, 2021. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the East Carroll Parish Sheriff exceeded liabilities by \$21,586,721. East Carroll Parish Sheriff's net position reflects its investment in capital assets (furniture and equipment), less any related debt used to acquire those assets that is still outstanding and reserves for debt service and inventory. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

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

STATEMENT OF NET POSITION

| | 2021 | 2020 |
|--|---------------------|---------------------|
| ASSETS | | |
| Cash and cash equivalents | \$16,860,829 | \$11,602,927 |
| Receivables | 1,277,655 | 1,120,284 |
| Inventory | 85,463 | 80,860 |
| Due from other funds | 41 | 53 |
| Utility deposit | 310 | 310 |
| Capital assets (net of accumulated depreciation) | 13,574,901 | 13,920,887 |
| TOTAL ASSETS | 31,799,199 | 26,725,321 |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Pension and OPEB related | 1,342,494 | 886,856 |
| LIABILITIES | | |
| Accounts payable | 181,820 | 80,559 |
| Salaries payable | 75,082 | 68,155 |
| Withholdings payable | 36 | 36 |
| Interest payable | 19,901 | 58,514 |
| Deferred revenue - phone commission | | 400,000 |
| Long term liabilities: | | |
| Due within one year | 1,000,000 | 895,000 |
| Due in more than one year | 7,780,000 | 9,600,000 |
| Deferred issuance costs | (680,811) | (390,497) |
| Net OPEB liability | 701,672 | 657,312 |
| Net pension liability | 1,848,585 | 1,316,971 |
| TOTAL LIABILITIES | 10,926,285 | 12,686,050 |
| DEFERRED INFLOWS OF RESOURCES | | |
| Pension related | 628,687 | 985,586 |
| NET POSITION | | |
| Invested in capital assets, net of related debt | 4,794,902 | 3,425,887 |
| Unrestricted | 16,791,819 | 10,514,654 |
| TOTAL NET POSITION | \$21,586,721 | \$13,940,541 |

STATEMENT OF ACTIVITIES

| | 2021 | 2020 |
|--|-------------------|-------------------|
| Public safety: | | |
| Personal services | \$2,835,754 | \$2,497,017 |
| Operating services | 7,840,293 | 7,276,453 |
| Materials and supplies | 1,515,365 | 1,689,463 |
| Travel | 39,078 | 26,786 |
| Debt service interest and other | 681,003 | 781,280 |
| Depreciation expense | 556,102 | 565,800 |
| Total Program Expenses | <u>13,467,595</u> | <u>12,836,799</u> |
| Program revenues: | | |
| Charges for services: | | |
| Commissions on license and taxes | 32,203 | 28,531 |
| Civil and criminal fees | 75,790 | 73,683 |
| Feeding prisoners | 12,882,452 | 13,422,726 |
| Vending machines, phones, work release | 2,746,375 | 1,412,692 |
| Tax notices | 13,040 | 14,568 |
| Bond fees | 14,783 | 14,412 |
| Total program revenues | <u>15,764,643</u> | <u>14,966,612</u> |

| | | |
|---|---------------------|---------------------|
| Net Program Expenses | <u>\$2,297,048</u> | <u>\$2,129,813</u> |
| General revenues: | | |
| Taxes | | |
| Ad valorem | 579,460 | 619,030 |
| Sales tax | 944,636 | 585,644 |
| Grants and contributions not restricted to specific programs: | | |
| Federal sources | 2,138,788 | 5,042 |
| State sources: | | |
| State revenue sharing (net) | 43,073 | 43,067 |
| State supplemental pay | 119,037 | 121,667 |
| Other state grants | 238,048 | 204,413 |
| Interest earned | 8,898 | 24,107 |
| Miscellaneous | 1,277,760 | 955,813 |
| Special item - gain on disposal of assets | (568) | 731 |
| Change in Net Position | 7,646,180 | 4,689,327 |
| Net Position - Beginning of year as restated | <u>13,940,541</u> | <u>9,251,214</u> |
| Net Position - End of year | <u>\$21,586,721</u> | <u>\$13,940,541</u> |

Financial Analysis of the Government's Funds

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

As of June 30, 2021, combined governmental fund balances of \$17,967,360 shows an increase of \$5,711,676 over June 30, 2020. The General Fund's portion of the unreserved, unassigned fund balance of \$2,113,606 shows an increase (of approximately \$426,192) from the prior year amount. The Riverbend Detention Center's portion of the restricted fund balance of \$14,615,284 shows an increase (of approximately \$4,976,678) from the prior year amount.

General Fund Budgetary Highlights

Differences between General Fund's original budget and the final budget for expenditures between the original budget and the final budget were an increase in personal services and benefits, operating services, and capital outlay. Differences between the original budget and the final budget for revenues was an increase in sales tax, federal revenue and operating transfers in.

Differences between Riverbend Detention Center's original budget and the final budget for expenditures were an increase in operating services and materials and supplies. Differences between the original budget and the final budget for revenues was an increase in federal revenue and operating transfer in.

Differences between East Carroll Detention Center Fund's original budget and the final budget for expenditures between the original budget and the final budget were an increase in personal services and benefits, materials and supplies and capital outlay. Differences between the original budget and the final budget for revenues was a decrease in state revenue.

Differences between Riverbend Commissary Fund's original budget and the final budget for expenditures between the original budget and the final budget were an increase in operating transfers out. Differences between the original budget and the final budget for revenues was an increase in commissions.

Capital Asset and Debt Administration

Capital assets. The East Carroll Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2021, amounts to \$13,574,901 (net of accumulated depreciation). This investment includes buildings, furniture and equipment. The increase in capital assets for the year was \$210,685 and deletions of \$5,660 for the year.

Long-term debt. The East Carroll Parish Sheriff is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan. The East Carroll Parish Sheriff contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees through the sheriff's group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at June 30, 2021 is \$701,672. The Sheriffs' portion of net pension liability at June 30, 2021 is \$1,848,585. The liability for the revenue bonds at June 30, 2021 is \$8,780,000.

Requests for Information

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

July 28, 2021

BASIC FINANCIAL STATEMENTS

Statement A**EAST CARROLL PARISH SHERIFF**
Lake Providence, Louisiana**STATEMENT OF NET POSITION**
June 30, 2021**ASSETS**

| | |
|--|-------------------|
| Cash and cash equivalents | \$16,860,829 |
| Receivables | 1,277,655 |
| Due from other funds | 41 |
| Inventory | 85,463 |
| Utility deposit | 310 |
| Capital assets (net of accumulated depreciation) | 13,574,901 |
| TOTAL ASSETS | 31,799,199 |

DEFERRED OUTFLOW OF RESOURCES

| | |
|--------------------------|-----------|
| Pension and OPEB related | 1,342,494 |
|--------------------------|-----------|

LIABILITIES

| | |
|---------------------------|-------------------|
| Accounts payable | 181,820 |
| Salaries payable | 75,082 |
| Withholdings payable | 36 |
| Interest payable | 19,901 |
| Long term liabilities: | |
| Due within one year | 1,000,000 |
| Due in more than one year | 7,780,000 |
| Deferred issuance costs | (680,811) |
| Net OPEB liability | 701,672 |
| Net pension liability | 1,848,585 |
| TOTAL LIABILITIES | 10,926,285 |

DEFERRED INFLOWS OF RESOURCES

| | |
|-----------------|---------|
| Pension related | 628,687 |
|-----------------|---------|

NET POSITION

| | |
|---|---------------------|
| Invested in capital assets, net of related debt | 4,794,902 |
| Unrestricted | 16,791,819 |
| TOTAL NET POSITION | \$21,586,721 |

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

Statement B

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
STATEMENT OF ACTIVITIES
June 30, 2021

| | |
|---|----------------------------|
| Public safety: | |
| Personal services | \$2,835,754 |
| Operating services | 7,840,293 |
| Materials and supplies | 1,515,365 |
| Travel | 39,078 |
| Debt service interest and other | 681,003 |
| Depreciation expense | 556,102 |
| Total Program Expenses | <u>13,467,595</u> |
| Program revenues: | |
| Charges for services: | |
| Commissions on licenses and taxes | 32,203 |
| Civil and criminal fees | 75,790 |
| Feeding prisoners | 12,882,452 |
| Vending machines, phones, work release | 2,746,375 |
| Tax notices, etc. | 13,040 |
| Bond fees | 14,783 |
| Total program revenues | <u>15,764,643</u> |
| Net Program Expenses | 2,297,048 |
| General revenues: | |
| Taxes: | |
| Ad Valorem | 579,460 |
| Sales | 944,636 |
| Grants and contributions not restricted to specific programs: | |
| Federal sources | 2,138,788 |
| State sources: | |
| State revenue sharing (net) | 43,073 |
| State supplemental pay | 119,037 |
| Other state grants | 238,048 |
| Interest earned | 8,898 |
| Miscellaneous | 1,277,760 |
| Special item - gain on disposal of assets | <u>(568)</u> |
| Change in Net Position | 7,646,180 |
| NET POSITION | |
| Beginning of year | <u>13,940,541</u> |
| End of year | <u><u>\$21,586,721</u></u> |

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

Statement C

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2021

| | -----Major Funds----- | | | |
|---|-----------------------|----------------------------------|-------------------------------------|---------------------|
| | GENERAL FUND | RIVERBEND DETENTION CENTER | OTHER GOVERN- MENTAL FUNDS | TOTAL |
| ASSETS | | | | |
| Cash and cash equivalents | \$2,082,120 | \$13,693,158 | \$1,085,551 | \$16,860,829 |
| Receivables | 82,575 | 1,040,478 | 154,602 | 1,277,655 |
| Due from other funds | 6,375 | | 41 | 6,416 |
| Inventory | | 85,463 | | 85,463 |
| Utility deposit | | 310 | | 310 |
| TOTAL ASSETS | <u>\$2,171,070</u> | <u>\$14,819,409</u> | <u>\$1,240,194</u> | <u>\$18,230,673</u> |
| LIABILITIES AND FUND BALANCE | | | | |
| Liabilities: | | | | |
| Accounts payable | \$6,555 | \$173,541 | \$1,724 | \$181,820 |
| Salaries payable | 50,873 | 24,209 | | 75,082 |
| Withholdings payable | 36 | | | 36 |
| Due to other funds | | 6,375 | | 6,375 |
| Total Liabilities | <u>57,464</u> | <u>204,125</u> | <u>1,724</u> | <u>263,313</u> |
| Fund Balance: | | | | |
| Restricted - public safety | | 14,615,284 | 1,238,470 | 15,853,754 |
| Fund balance - unassigned | 2,113,606 | | | 2,113,606 |
| Total Fund Balance | <u>2,113,606</u> | <u>14,615,284</u> | <u>1,238,470</u> | <u>17,967,360</u> |
| TOTAL LIABILITIES AND FUND BALANCE | <u>\$2,171,070</u> | <u>\$14,819,409</u> | <u>\$1,240,194</u> | <u>\$18,230,673</u> |

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

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

For the Year Ended June 30, 2021

| | | |
|--|--------------------|---------------------|
| Total Fund Balances at June 30- Governmental Funds (Statement C) | | \$17,967,360 |
| Deferred outflow of resources | | 1,342,494 |
| Cost of capital assets at June 30 | \$18,186,922 | |
| Less: Accumulated depreciation as of June 30 | <u>(4,612,021)</u> | 13,574,901 |
| Long term liabilities at June 30, 2021: | | |
| Bonds payable | | (8,780,000) |
| Deferred issuance costs | | 680,811 |
| Accrued interest payable | | (19,901) |
| Net OPEB liability | | (701,672) |
| Net pension liability | | (1,848,585) |
| Deferred inflows of resources | | <u>(628,687)</u> |
| Net Position at June 30 (Statement A) | | <u>\$21,586,721</u> |

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE

Statement of Revenues, Expenditures, and
Changes in Fund Balance

For the Year Ended June 30, 2021

| | -----Major Funds----- | | | |
|--|-----------------------|----------------------------------|-------------------------------------|--------------------|
| | GENERAL FUND | RIVERBEND DETENTION CENTER | OTHER GOVERN- MENTAL FUNDS | TOTAL |
| Taxes : | | | | |
| Ad valorem | \$579,460 | | | \$579,460 |
| Sales tax | 944,636 | | | 944,636 |
| Intergovernmental revenues: | | | | |
| Federal grants | 336,147 | \$1,802,641 | | 2,138,788 |
| State grants: | | | | |
| Feeding prisoners | | 12,882,452 | | 12,882,452 |
| State revenue sharing (net) | 43,073 | | | 43,073 |
| State supplemental pay | 119,037 | | | 119,037 |
| Other state grants | 98,341 | | \$139,707 | 238,048 |
| Fees, charges, and commissions for services: | | | | |
| Commissions on licenses and taxes | 32,203 | | | 32,203 |
| Civil and criminal fees | 75,790 | | | 75,790 |
| Tax notices, etc. | 13,040 | | | 13,040 |
| Bond fees | 14,783 | | | 14,783 |
| Vending machine, phones, work release | | 2,746,375 | | 2,746,375 |
| Use of money and property | 850 | 7,318 | 730 | 8,898 |
| Other revenues | 130,825 | 55,406 | 972,070 | 1,158,301 |
| Total revenues | <u>2,388,185</u> | <u>17,494,192</u> | <u>1,112,507</u> | <u>20,994,884</u> |
| EXPENDITURES | | | | |
| Public safety: | | | | |
| Current: | | | | |
| Personal services and related benefits | 2,062,887 | 889,970 | | 2,952,857 |
| Operating services | 289,157 | 7,907,250 | 19,301 | 8,215,708 |
| Materials and supplies | 174,544 | 1,326,567 | 14,254 | 1,515,365 |
| Travel and other charges | 34,367 | 4,711 | | 39,078 |
| Debt service | | 11,944,515 | | 11,944,515 |
| Capital outlay | 1,038 | 189,501 | 20,146 | 210,685 |
| Total expenditures | <u>2,561,993</u> | <u>22,262,514</u> | <u>53,701</u> | <u>24,878,208</u> |
| EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES | <u>(173,808)</u> | <u>(4,768,322)</u> | <u>1,058,806</u> | <u>(3,883,324)</u> |

(Continued)

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

| | -----Major Funds----- | | | |
|--|-----------------------|----------------------------------|-------------------------------------|---------------------|
| | GENERAL FUND | RIVERBEND DETENTION CENTER | OTHER GOVERN- MENTAL FUNDS | TOTAL |
| OTHER FINANCING SOURCE (Use): | | | | |
| Proceeds from bonds | | \$9,595,000 | | \$9,595,000 |
| Transfers in | \$600,000 | 400,000 | | 1,000,000 |
| Transfers out | | (250,000) | (\$750,000) | (1,000,000) |
| Total Other Financing Source (Use) | 600,000 | 9,745,000 | (750,000) | 9,595,000 |
| EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE | 426,192 | 4,976,678 | 308,806 | 5,711,676 |
| FUND BALANCE AT BEGINNING OF YEAR | 1,687,414 | 9,638,606 | 929,664 | 12,255,684 |
| FUND BALANCE AT END OF YEAR | <u>\$2,113,606</u> | <u>\$14,615,284</u> | <u>\$1,238,470</u> | <u>\$17,967,360</u> |

(Concluded)

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

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

For the Year Ended June 30, 2021

| | |
|--|--------------------|
| Total net change in fund balances - governmental funds (Statement D) | \$5,711,676 |
| Amounts reported for governmental activities in the Statement of Activities are different because: Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the period. | (345,417) |
| Governmental funds do not report gain or loss on disposition of assets. In the Statement of Activities, gain on disposition of assets increased when the asset is disposed. | (568) |
| Discounts on bond issues and other costs of issuance are reported as an expenditure in the governmental funds but are carried to the government wide statement of net position and amortized over the life of the bonds. This is the total deferred costs carried to the statement of net position for the current year refunding bond issue. | 375,415 |
| Discounts on bond issues and other costs of issuance are reported as an expenditure in the governmental funds but are carried to the government wide statement of net position and amortized over the life of the bonds. This is the difference between the total deferred costs carried to the statement of net position and the amount amortized for the current year. | (85,102) |
| Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. | 38,613 |
| Issuance of refunding revenue bonds are an other financing source in the governmental funds, but the issuance increases long-term liabilities in the Statement of Net Position. | (9,595,000) |
| Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. | 11,310,000 |
| Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities. | (41,361) |
| Non-employer contributions to pension plan | 119,460 |
| Pension expense | 158,464 |
| Change in Net Position of governmental activities (Statement B) | <u>\$7,646,180</u> |

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

Statement E

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

June 30, 2021

| | <u>TAX COLLECTOR FUND</u> | <u>CONFIS CATED FUNDS</u> | <u>CRIMINAL FUND</u> | <u>CIVIL FUND</u> | <u>ECDC INMATE</u> | <u>RBDC INMATE</u> | <u>TOTAL</u> |
|------------------------------------|-----------------------------------|-----------------------------------|--------------------------|-----------------------|------------------------|-------------------------|---------------------------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | <u>\$979,539</u> | <u>\$27,918</u> | <u>\$54,419</u> | <u>\$9,000</u> | <u>\$5,218</u> | <u>\$200,915</u> | <u>\$1,277,009</u> |
| TOTAL ASSETS | <u><u>\$979,539</u></u> | <u><u>\$27,918</u></u> | <u><u>\$54,419</u></u> | <u><u>\$9,000</u></u> | <u><u>\$5,218</u></u> | <u><u>\$200,915</u></u> | <u><u>\$1,277,009</u></u> |
| LIABILITIES | | | | | | | |
| Due to other funds | | | | | \$41 | | \$41 |
| Due to taxing bodies and others | <u>\$979,539</u> | <u>\$27,918</u> | <u>\$54,419</u> | <u>\$9,000</u> | <u>5,177</u> | <u>\$200,915</u> | <u>1,276,968</u> |
| TOTAL LIABILITIES | <u><u>\$979,539</u></u> | <u><u>\$27,918</u></u> | <u><u>\$54,419</u></u> | <u><u>\$9,000</u></u> | <u><u>\$5,218</u></u> | <u><u>\$200,915</u></u> | <u><u>\$1,277,009</u></u> |

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2021

| | TAX COLLECTOR FUND | CON- FISCATED FUND | CRIMINAL FUND | SHERIFF'S CIVIL FUND | ECDC INMATE FUND | RBDC INMATE FUND | TOTAL |
|--|--------------------------|--------------------------|------------------|----------------------------|------------------------|------------------------|-------------------|
| UNSETTLED BALANCES AT BEGINNING OF YEAR | <u>\$8,364</u> | <u>\$24,285</u> | <u>\$53,569</u> | <u>\$9,000</u> | <u>\$5,177</u> | <u>\$118,757</u> | <u>\$219,152</u> |
| ADDITIONS | | | | | | | |
| Deposits : | | | | | | | |
| Ad valorem taxes | 5,691,030 | | | | | | 5,691,030 |
| Protest taxes | 976,163 | | | | | | 976,163 |
| State Revenue Sharing | 126,264 | | | | | | 126,264 |
| Beer and Liquor licenses | 3,920 | | | | | | 3,920 |
| Interest on: | | | | | | | |
| NOW accounts | 543 | | | | | | 543 |
| Delinquent taxes | 4,315 | | | | | | 4,315 |
| Tax notices, etc. | 11,282 | | | | | | 11,282 |
| Appearance bonds, fines, etc. | | | 796,018 | | | | 796,018 |
| Inmate deposits | | | | | | 4,100,834 | 4,100,834 |
| Sheriff's sales, etc. | | | | 43,258 | | | 43,258 |
| Other | 791 | 3,633 | | | | | 4,424 |
| Total additions | <u>6,814,308</u> | <u>3,633</u> | <u>796,018</u> | <u>43,258</u> | <u>NONE</u> | <u>4,100,834</u> | <u>11,758,051</u> |
| Total | <u>6,822,672</u> | <u>27,918</u> | <u>849,587</u> | <u>52,258</u> | <u>5,177</u> | <u>4,219,591</u> | <u>11,977,203</u> |
| REDUCTIONS | | | | | | | |
| Deposits settled to: | | | | | | | |
| Clerk of Court | 117 | | 69,490 | 475 | | | 70,082 |
| Louisiana Dept. Of Forestry | 3,147 | | | | | | 3,147 |
| Louisiana Tax Commission | 6,694 | | | | | | 6,694 |
| Fifth District Levee Board | 180,873 | | | | | | 180,873 |
| Crime Lab | | | 91,214 | | | | 91,214 |
| Judicial Expense | | | 14,715 | | | | 14,715 |
| Louisiana Comm. on Law Enf. | | | 7,141 | | | | 7,141 |
| East Carroll Parish: | | | | | | | |
| Criminal Court Fund | | | 238,479 | | | | 238,479 |
| District attorney | | | 102,697 | | | | 102,697 |
| Police Jury | 2,628,130 | | | | | | 2,628,130 |
| School Board | 727,784 | | | | | | 727,784 |
| Sheriff | 636,716 | | 101,243 | 3,140 | | | 741,099 |
| Assessor | 396,056 | | | | | | 396,056 |
| Hospital | 468,540 | | | | | | 468,540 |
| Indigent Defender Board | | | 142,059 | | | | 142,059 |
| Litigants | | | 4,649 | 39,372 | | | 44,021 |
| Lake Providence Port Comm. | 144,527 | | | | | | 144,527 |
| Pension Funds | 173,767 | | | | | | 173,767 |

(Continued)

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

| | TAX COLLECTOR FUND | CON- FISCATED FUND | CRIMINAL FUND | SHERIFF'S CIVIL FUND | ECDC INMATE FUND | RBDC INMATE FUND | TOTAL |
|--|--------------------------|--------------------------|------------------|----------------------------|------------------------|------------------------|--------------------|
| REDUCTIONS (CONTD.) | | | | | | | |
| Deposits settled to (contd.): | | | | | | | |
| Inmate disbursements | | | | | | \$4,018,676 | \$4,018,676 |
| Bunches Bend Protection District | \$474,783 | | | | | | 474,783 |
| Refunds | 1,004 | | | | | | 1,004 |
| Other settlements | 995 | | \$23,481 | \$271 | | | 24,747 |
| Total reductions | <u>5,843,133</u> | <u>NONE</u> | <u>795,168</u> | <u>43,258</u> | <u>NONE</u> | <u>4,018,676</u> | <u>10,700,235</u> |
| UNSETTLED BALANCES AT END OF YEAR | <u>\$979,539</u> | <u>\$27,918</u> | <u>\$54,419</u> | <u>\$9,000</u> | <u>\$5,177</u> | <u>\$200,915</u> | <u>\$1,276,968</u> |

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

A. REPORTING ENTITY

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

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

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

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

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

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

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

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

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

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

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

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

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

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

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

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

Governmental Fund Types

Major Funds - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund. The Riverbend Detention Center Special Revenue Fund, is used to account for the proceeds of specific revenue sources such as grants and state and parish funds for maintaining state and parish prisoners. Those revenues are restricted to expenditures for specified purposes.

Non Major Funds - The East Carroll Detention Center Special Revenue Fund, is used to account for the proceeds of specific revenue sources such as grants for mowing. Those revenues are restricted to expenditures for specified purposes. The Commissary Funds are used for commissary sales to inmates and inmate related expenditures.

Fiduciary Fund Type - Agency Funds

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

D. BASIS OF ACCOUNTING

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

1. Accrual:

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

2. Modified Accrual:

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

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

resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

Revenues

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

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

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

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

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

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

Expenditures

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

E. SALES TAXES

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

F. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2021, the sheriff has cash and equivalents (book balances) totaling \$18,137,838 as follows:

| | |
|-----------------|---------------------|
| Demand deposits | \$18,137,738 |
| Petty cash | <u>100</u> |
| Total | <u>\$18,137,838</u> |

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

Cash and cash equivalents (bank balances) at June 30, 2021, are secured as follows:

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

| | |
|---------------------------------------|---------------------|
| Bank balances | <u>\$18,368,320</u> |
| Federal deposit insurance | \$11,957,090 |
| Pledged securities (uncollateralized) | <u>6,565,530</u> |
| Total | <u>\$18,522,620</u> |

G. CAPITAL ASSETS

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

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

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

H. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2021.

I. VACATION AND SICK LEAVE

Employees will receive one week annual vacation leave for the first year of service and two weeks for the second year of service. A week is defined as the number of days normally worked during the employee's tour of duty. Annual vacation leave does not accrue and cannot be carried forward in the next year. Sick leave accrues at one-half (½) day per month after three months

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

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

J. PENSION PLANS

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

K. EQUITY CLASSIFICATIONS

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

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

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

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

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

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

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

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

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

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

The General Fund has an unassigned fund balance of \$2,113,606. If applicable, the Sheriff would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds. The Sheriff considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

L. DEBT ISSUANCE COSTS

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

M. INTERFUND TRANSACTIONS

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

N. ELIMINATION AND RECLASSIFICATIONS

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

O. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

P. ESTIMATES

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

Q. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. LEVIED TAXES

The Sheriff levied the following millage for ad valorem taxes for 2020:

| | | |
|----------------|-------|------------|
| Constitutional | 12.85 | indefinite |
|----------------|-------|------------|

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

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

| | |
|----------------------------|----------------------------|
| Assessment date | January 1 |
| Levy date | June 30 |
| Tax bills mailed | November 23 |
| Total taxes due | December 31 |
| Penalties & interest added | February 1 of ensuing year |
| Tax Sale | April 14 of ensuing year * |

The assessed value was \$54,839,695 in 2020. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property tax. In 2020, this homestead exemption was \$5,502,748 of the total assessed value. The following are the principal taxpayers for the parish:

| | 2020 Assessed Valuation | % of Total Assessed Valuation |
|---------------------------------|-------------------------------|-------------------------------------|
| Trunkline Gas Company | \$4,763,660 | 8.69% |
| Myriant Lake Providence, Inc. | 4,293,205 | 7.83% |
| Tennessee Gas Pipeline Company | 2,958,510 | 5.39% |
| Consolidated Grain & Barge Inc. | 2,417,014 | 4.41% |
| Columbia Gulf Transmission Co. | 2,128,420 | 3.88% |
| Total | <u>\$16,562,829</u> | <u>30.20%</u> |

3. RECEIVABLES

The receivables of \$1,277,655 at June 30, 2021, are as follows:

| | General Fund | RB Detention Center | Non Major Funds | Total |
|--|-----------------|---------------------------|--------------------|--------------------|
| <u>Class of receivables:</u> | | | | |
| Taxes - Sales | \$70,000 | | | \$70,000 |
| Intergovernmental revenues: | | | | |
| State grants | 10,000 | | \$67,816 | 77,816 |
| Fees, charges, and commissions for services | 408 | \$1,040,478 | | 1,040,886 |
| Other | 2,167 | | 86,786 | 88,953 |
| Total | <u>\$82,575</u> | <u>\$1,040,478</u> | <u>\$154,602</u> | <u>\$1,277,655</u> |

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

4. ON-BEHALF PAYMENTS

Certain employees of the East Carroll Parish Sheriff receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$119,037.

5. CHANGES IN CAPITAL ASSETS

A summary of changes in buildings and office furnishings and equipment for the year ended June 30, 2021, follows:

| | Beginning Balance | Additions | Deletions | Ending Balance |
|-----------------------------------|----------------------|-------------|-----------|-------------------|
| General Fund: | | | | |
| Weapons | \$26,817 | | | \$26,817 |
| Furniture and equipment | 251,963 | \$1,038 | | 253,001 |
| Vehicles | 806,001 | | (\$3,660) | 802,341 |
| Sub-total General Fund | 1,084,781 | 1,038 | (3,660) | 1,082,159 |
| East Carroll Detention Center: | | | | |
| Buildings | 1,533,329 | | | 1,533,329 |
| Improvements other than buildings | 86,984 | | | 86,984 |
| Weapons | 11,317 | | | 11,317 |
| Furniture and equipment | 189,558 | | | 189,558 |
| Vehicles | 165,715 | 20,146 | | 185,861 |
| Sub-total ECDC | 1,986,903 | 20,146 | NONE | 2,007,049 |
| Riverbend Detention Center: | | | | |
| Construction in progress | | 140,926 | | 140,926 |
| Buildings | 14,479,373 | | | 14,479,373 |
| Furniture and equipment | 192,326 | 4,117 | | 196,443 |
| Vehicle | 238,514 | 44,458 | (2,000) | 280,972 |
| Sub-total RBDC | 14,910,213 | 189,501 | (2,000) | 15,097,714 |
| Total assets | 17,981,897 | 210,685 | (5,660) | 18,186,922 |
| Less accumulated depreciation | 4,061,010 | 556,103 | (5,092) | 4,612,021 |
| Net capital assets | \$13,920,887 | (\$345,418) | (\$568) | \$13,574,901 |

Depreciation expense of \$556,103 was charged to the public safety function.

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

The Sheriff contributes to the Sheriffs' Pension and Relief Fund (Fund) which is a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of the sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office. Membership in the Fund is required for all eligible sheriffs and

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

deputies. The Fund issues an annual publicly available financial report that includes financial statements and required supplementary information for the Fund, which can be obtained at www.la.state.la.gov.

Summary of Significant Accounting Policies.

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

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

Plan Fiduciary Net Position.

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

Pension Amount Netting.

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

Plan Description.

The Fund was established for the purpose of providing retirement benefits for employees of sheriffs' offices throughout the State of Louisiana, employees of Louisiana Sheriffs' Association and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with

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

the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

Plan Benefits

Retirement Benefits

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

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

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

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

For a member whose first employment making him eligible for membership in the system began on or after July 1, 2013, final average compensation is based on the average monthly earnings during the highest

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

sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty month period shall not exceed 115% of the preceding twelve-month period.

Disability Benefits

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

Survivor Benefits

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

Deferred Benefits:

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

Back Deferred Retirement Option Plan (Back-DROP)

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those

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

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

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2021, the actual employer contribution rate was 12.25%.

In accordance with state statute, the Fund also receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contribution revenue for the year ended June 30, 2020 was \$119,460.

The Sheriff's contractually required composite contribution rate for the year ended June 30, 2020 was 12.25% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. The East Carroll Parish Sheriff's contributions to the Fund for the years ended June 30, 2021 and 2020 were \$241,859 and \$264,622, respectively, equal to the required contributions for each year.

The Sheriff has elected under state statute to pay both the employer and the employee contributions for employees with 10 or more years of service, to the retirement system. Due to this election, the Sheriff contributed an additional \$59,285 on behalf of the employees for the year.

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

For the years ending June 30, 2021 and 2020, the Sheriff reported a liability of \$1,848,585 and \$1,316,971, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and 2019, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriffs' proportion of the net pension liability was based on a projection of the Sheriffs' long-term share of contributions to the pension plan relative to the projected contributions of all participating sheriffs', actuarially determined. At June 30, 2020, the Sheriffs' proportion was .2671 percent, which was a decrease of .0113 from its proportion measured as of June 30, 2019.

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

For the year ended June 30, 2021, the Sheriff recognized pension expense of \$452,602. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|-----------------------------------|----------------------------------|
| Difference between expected and actual experience | | \$216,062 |
| Changes in assumptions | \$454,364 | |
| Net difference between projected and actual earnings on pension plan | 444,759 | |
| Changes in employer's proportion of beginning NPL | 76,457 | 412,325 |
| Differences between employer and proportionate share of contributions | 91 | 300 |
| Sheriff contributions subsequent to the measurement date | 264,633 | |
| Total | \$1,240,304 | \$628,687 |

\$264,633 reported as deferred outflows of resources related to pensions resulting from the East Carroll Parish Sheriffs' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year ended June 30: | |
|---------------------|------------|
| 2021 | (\$77,551) |
| 2022 | 18,030 |
| 2023 | 220,490 |
| 2024 | 170,151 |
| 2025 | 15,864 |
| Total | 346,984 |

Actuarial assumptions. The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|----------------------------|-------------------------------------|
| Valuation Date | June 30, 2020 |
| Actuarial cost Method | Entry Age Normal Method |
| Actuarial Assumptions: | |
| Investment Rate of Return | 7.00%, net of investment expense |
| Discount Rate | 7.00% |
| Projected salary increases | 5.0% (2.50% inflation, 2.50% merit) |

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

| | |
|----------------------------------|--|
| 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 active members, each with full generational projection using the appropriate MP2019 scale.</p> |
| Expected remaining service lives | 2020 - 6 years, 2019 - 6 years, 2018 - 6 years, 2017 - 7 years, 2016 - 7 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. |

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

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

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

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

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.

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

Sensitivity of the Sheriffs' proportionate share of the net pension liability to changes in the discount rate. The following presents the net pension liability of the participating employers calculated using the discount rate of 7.00%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate.

| | 1% Decrease (6.00%) | Current Discount Rate (7.00%) | 1% Increase (8.00%) |
|--|---------------------|-------------------------------|---------------------|
| Sheriffs' proportionate share of the net pension liability | \$3,357,672 | \$1,848,585 | \$590,080 |

7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

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

Benefits Provided - Medical, dental, vision and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. The blended active and retiree premiums are paid by the retiree. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: For employees hired on or before December 31, 2011 attainment of 30 years of creditable service at any age, or attainment of age 55 with at least 12 years of creditable service. Employees who were hired on or after January 1, 2012, attainment of age 62 with at least 12 years of creditable service, age 60 with at least 20 years of creditable service, or attainment of age 55 with a least 30 years of creditable service.

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

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

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

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

Total OPEB Liability

The Sheriff's total OPEB liability of \$701,672 was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

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

| | |
|-----------------------------|---|
| Inflation | 2.0% |
| Salary increases | 3.0%, including inflation |
| Discount rate | 2.21% annually (Beginning of Year to Determine ADC) |
| | 2.16% annually (As of End of Year Measurement Date) |
| Healthcare cost trend rates | 5.5% annually until year 2030, then 4.5% |
| Mortality | SOA RP-2014 Table |

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2019 to June 30, 2021.

Changes in the Total OPEB Liability

| | |
|--|-----------|
| Balance at June 30, 2020 | \$657,312 |
| Changes for the year: | |
| Service cost | 22,083 |
| Interest | 14,771 |
| Differences between expected and actual experience | 14,230 |
| Changes in assumptions | 5,391 |

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

| | |
|------------------------------------|------------------|
| Benefit payments and net transfers | (\$12,115) |
| Net Changes | 44,360 |
| Balance at June 30, 2021 | <u>\$701,672</u> |

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

| | 1.0% Decrease (1.16%) | Current Discount Rate (2.16%) | 1.0% Increase (3.16%) |
|----------------------|--------------------------|-------------------------------------|--------------------------|
| Total OPEB liability | \$829,961 | \$701,672 | \$600,810 |

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

| | 1.0% Decrease (4.5%) | Current Discount Rate (5.5%) | 1.0% Increase (6.5%) |
|----------------------|-------------------------|------------------------------------|-------------------------|
| Total OPEB liability | \$693,350 | \$701,672 | \$711,119 |

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 \$53,476. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between expected and actual expenditures | \$39,044 | NONE |
| Changes in assumptions | 63,146 | NONE |
| Total | <u>\$102,190</u> | <u>NONE</u> |

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

| Year ended June 30: | |
|---------------------|----------|
| 2022 | \$16,623 |
| 2023 | 16,623 |
| 2024 | 16,623 |

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

| | |
|------------|----------|
| 2025 | \$16,623 |
| 2026 | 16,623 |
| Thereafter | \$19,075 |

8. DEFERRED COMPENSATION

All of the employees of the East Carroll Parish Sheriff are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 100% of their salary (not to exceed \$19,000 a year) to the plan on a pre-tax basis. The contributions are withheld from the employees' paycheck and the Sheriff matches up to 100% of allowed amount. The contributions are fully vested immediately and are remitted to a third-party administrator each pay period, where they are deposited to an account in the employee's name. The East Carroll Parish Sheriff does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2021, the Sheriff's matching funds totaled \$14,300.

9. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 2021, are as follows:

| | <u>Due To</u> | <u>Due From</u> |
|----------------------------|----------------|-----------------|
| General Fund | | \$6,375 |
| Riverbend Detention Center | \$6,375 | |
| East Carroll Commissary | | 41 |
| Agency Funds- | | |
| East Carroll Inmate | 41 | |
| Total | <u>\$6,416</u> | <u>\$6,416</u> |

10. INTERFUND TRANSACTIONS (FFS LEVEL ONLY)

Transfers In/Out

| | <u>Transfer In</u> | <u>Transfer Out</u> |
|----------------------------------|--------------------|---------------------|
| General Fund | | |
| Riverbend Detention Center | \$250,000 | |
| Non Major Riverbend Commissary | 350,000 | |
| Riverbend Detention Center | | |
| General Fund | | \$250,000 |
| Non Major Riverbend Commissary | 400,000 | |
| Non Major - Riverbend Commissary | | |
| Riverbend Detention Center | | 400,000 |
| General Fund | | 350,000 |
| Total | <u>\$1,000,000</u> | <u>\$1,000,000</u> |

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

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

11. LONG-TERM OBLIGATIONS

On July 14, 2014, the sheriff issued \$14,945,000 in revenue bonds with interest rates of 6.50%. The net proceeds were used to purchase U.S. government securities. The bonds were issued to purchase Riverbend Correctional facility. On December 1, 2020 the sheriff issued \$9,595,000 in revenue refunding bonds with an interest rate of 2.72%. The bonds were issued to pay the 2014 revenue bonds.

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

| | Revenue Bonds |
|--------------------------------------|---------------------------|
| Long-term obligations, June 30, 2020 | \$10,495,000 |
| Additions | 9,595,000 |
| Deletions | <u>(11,310,000)</u> |
| Long-term obligations, June 30, 2021 | <u><u>\$8,780,000</u></u> |

Revenue bonds payable at June 30, 2021, are comprised of the following individual issues:

| | |
|---|---------------------------|
| \$9,595,000 - dated December 1, 2020. The principal is due in annual installments of \$815,000 to \$1,025,000 through June 1, 2029, with interest at 2.72 per cent. Debt retirement payments are made from the Detention Center Fund. | <u><u>\$8,780,000</u></u> |
|---|---------------------------|

Monthly deposits of approximately \$103,000 is required to be deposited in the debt service account to service the revenue bonds. The annual requirements to amortize outstanding bonds at June 30, 2021, are as follows:

| Year | Principal | Interest | Total |
|-----------|---------------------------|---------------------------|---------------------------|
| 2022 | \$1,000,000 | \$238,816 | \$1,238,816 |
| 2023 | 1,025,000 | 211,616 | 1,236,616 |
| 2024 | 1,050,000 | 183,736 | 1,233,736 |
| 2025 | 1,080,000 | 155,176 | 1,235,176 |
| 2026 | 1,110,000 | 125,800 | 1,235,800 |
| 2027-2029 | 3,515,000 | 192,984 | 3,707,984 |
| Total | <u><u>\$8,780,000</u></u> | <u><u>\$1,108,128</u></u> | <u><u>\$9,888,128</u></u> |

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

12. TAX COLLECTOR ENDING CASH BALANCE

At June 30, 2021, the tax collector has cash and equivalents (book balances) totaling \$979,539 as follows:

| | |
|---------------------------|------------------|
| Protest taxes | \$976,163 |
| Protest tax interest | 245 |
| Redemptions | 3,130 |
| Interest on tax account | 1 |
| Total ending cash balance | <u>\$979,539</u> |

13. AD VALOREM TAXES COLLECTED

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

| | |
|----------------------------------|--------------------|
| Louisiana Forestry Service | \$3,136 |
| Fifth District Levee Board | 177,127 |
| Louisiana Tax Commission | 6,694 |
| East Carroll Parish Assessor | 387,613 |
| East Carroll Parish Police Jury | 2,582,125 |
| East Carroll Parish School Board | 712,622 |
| East Carroll Parish Sheriff | 579,046 |
| East Carroll Parish Hospital | 458,174 |
| Lake Providence Port Commission | 141,311 |
| Bunches Bend Protection District | <u>474,362</u> |
| Total | <u>\$5,522,210</u> |

14. TAX UNCOLLECTED AND UNSETTLED

At June 30, 2021 the tax collector has collected all assessed taxes for the year ended June 30, 2021.

15. LITIGATION AND CLAIMS

At June 30, 2021, the East Carroll Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

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

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

17. SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 28, 2021, which is the date the financial statements were available to be issued, and it has been determined that one significant event requires disclosure. The COVID-19 outbreak in the United States and Louisiana has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on the East Carroll Parish Sheriff and the duration cannot be estimated at this time.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

For the Year Ended June 30, 2021

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL (BUDGETARY BASIS) | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|--------------------|------------------|--------------------------------|--|
| REVENUES | | | | |
| Taxes: | | | | |
| Ad valorem | \$530,000 | \$530,000 | \$579,460 | \$49,460 |
| Sales | 600,000 | 800,000 | 944,636 | 144,636 |
| Intergovernmental revenues: | | | | |
| Federal grants - federal revenue | | 327,534 | 336,147 | 8,613 |
| State funds: | | | | |
| State revenue sharing (net) | 42,000 | 42,000 | 43,073 | 1,073 |
| State supplemental pay | 115,000 | 115,000 | 119,037 | 4,037 |
| Other state grants | 73,000 | 73,000 | 98,341 | 25,341 |
| Fees, charges, and commissions for services: | | | | |
| Commissions on licenses and taxes | 30,000 | 30,000 | 32,203 | 2,203 |
| Civil and criminal fees | 94,500 | 94,500 | 75,790 | (18,710) |
| Tax notices, etc | 12,000 | 12,000 | 13,040 | 1,040 |
| Bond fees | 17,000 | 17,000 | 14,783 | (2,217) |
| Use of money and property | 500 | 500 | 850 | 350 |
| Other revenue | 118,495 | 128,695 | 130,825 | 2,130 |
| Total revenues | <u>1,632,495</u> | <u>2,170,229</u> | <u>2,388,185</u> | <u>217,956</u> |
| EXPENDITURES | | | | |
| Public safety: | | | | |
| Current: | | | | |
| Personal services and benefits | 1,722,522 | 2,063,972 | 2,062,887 | 1,085 |
| Operating services | 222,100 | 269,100 | 289,157 | (20,057) |
| Materials and supplies | 48,200 | 141,200 | 174,544 | (33,344) |
| Travel and other charges | 38,926 | 38,926 | 34,367 | 4,559 |
| Capital outlay | | 3,900 | 1,038 | 2,862 |
| Total expenditures | <u>2,031,748</u> | <u>2,517,098</u> | <u>2,561,993</u> | <u>(44,895)</u> |
| EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES | <u>(399,253)</u> | <u>(346,869)</u> | <u>(173,808)</u> | <u>173,061</u> |

(Continued)

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

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL (BUDGETARY BASIS) | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---------------------------|---------------------------|--------------------------------|--|
| OTHER FINANCING SOURCE - | | | | |
| Transfers in | <u>\$400,000</u> | <u>\$600,000</u> | <u>\$600,000</u> | |
| Total financing sources | <u>400,000</u> | <u>600,000</u> | <u>600,000</u> | <u>NONE</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES | 747 | 253,131 | 426,192 | \$173,061 |
| FUND BALANCES AT BEGINNING OF YEAR | <u>1,635,174</u> | <u>1,544,616</u> | <u>1,687,414</u> | <u>142,798</u> |
| FUND BALANCES AT END OF YEAR | <u><u>\$1,635,921</u></u> | <u><u>\$1,797,747</u></u> | <u><u>\$2,113,606</u></u> | <u><u>\$315,859</u></u> |

(Concluded)

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

Schedule 1

EAST CARROLL PARISH SHERIFF
Lake Providence, LouisianaBUDGETARY COMPARISON SCHEDULE
RIVERBEND DETENTION CENTER FUND
For the Year Ended June 30, 2021

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL (BUDGETARY BASIS) | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|--------------------|--------------------|--------------------------------|--|
| REVENUES | | | | |
| Federal grants | | \$1,802,641 | \$1,802,641 | |
| State funds - Feeding and keeping prisoners | \$9,152,500 | 9,152,500 | 12,882,452 | \$3,729,952 |
| Fees, charges, and commissions for services- | | | | |
| Vending machine, phones, work release | 1,170,000 | 1,170,000 | 2,746,375 | 1,576,375 |
| Use of money and property | 3,000 | 6,300 | 7,318 | 1,018 |
| Other revenue | 3,500 | 3,500 | 55,406 | 51,906 |
| Total revenues | <u>10,329,000</u> | <u>12,134,941</u> | <u>17,494,192</u> | <u>5,359,251</u> |
| EXPENDITURES | | | | |
| Public safety: | | | | |
| Current: | | | | |
| Personal services and benefits | 983,200 | 983,200 | 889,970 | 93,230 |
| Operating services | 7,185,630 | 7,395,630 | 7,907,250 | (511,620) |
| Materials and supplies | 955,884 | 1,370,384 | 1,326,567 | 43,817 |
| Travel and other charges | 3,000 | 3,000 | 4,711 | (1,711) |
| Debt service | 1,597,350 | 12,092,350 | 11,944,515 | 147,835 |
| Capital outlay | | | 189,501 | (189,501) |
| Total expenditures | <u>10,725,064</u> | <u>21,844,564</u> | <u>22,262,514</u> | <u>(417,950)</u> |
| EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES | <u>(396,064)</u> | <u>(9,709,623)</u> | <u>(4,768,322)</u> | <u>4,941,301</u> |
| OTHER FINANCING SOURCES (USE) | | | | |
| Proceeds from bonds | | 9,595,000 | 9,595,000 | |
| Transfers in | 400,000 | 500,000 | 400,000 | (100,000) |
| Transfers out | | | (250,000) | (250,000) |
| Total financing sources (use) | <u>400,000</u> | <u>10,095,000</u> | <u>9,745,000</u> | <u>(350,000)</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE | <u>3,936</u> | <u>385,377</u> | <u>4,976,678</u> | <u>4,591,301</u> |
| FUND BALANCES AT BEGINNING OF YEAR | <u>5,874,145</u> | <u>4,208,858</u> | <u>9,638,606</u> | <u>4,241,301</u> |
| FUND BALANCES AT END OF YEAR | <u>\$5,878,081</u> | <u>\$4,594,235</u> | <u>\$14,615,284</u> | <u>\$8,832,602</u> |

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2021

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

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

Schedule 2

East Carroll Parish Sheriff
Schedule of Changes in Net OPEB Liability and Related Ratios
FYE June 30, 2021

| Total OPEB Liability | <u>2020</u> | <u>2021</u> |
|--|------------------|------------------|
| Service cost | \$20,602 | \$22,083 |
| Interest | 18,434 | 14,771 |
| Changes of benefits terms | NONE | NONE |
| Differences between expected and actual experience | 35,457 | 14,230 |
| Changes of assumptions | 77,905 | 5,391 |
| Benefit payments | <u>(11,483)</u> | <u>(12,115)</u> |
| Net change in total OPEB liability | 140,915 | 44,360 |
| Total OPEB liability - beginning | <u>516,397</u> | <u>657,312</u> |
| Total OPEB liability - ending | <u>\$657,312</u> | <u>\$701,672</u> |
| Covered employee payroll | \$1,437,767 | \$1,480,900 |
| Net OPEB liability as a percentage of covered-employee payroll | 45.72% | 47.38% |
| Notes to Schedule | | |
| <i>Benefit Changes</i> | None | None |
| <i>Changes in Assumptions</i> | | |
| <i>Discount Rate</i> | 3.50% | 2.16% |
| <i>Mortality</i> | RP-2014 | RP-2014 |
| <i>Trend</i> | Variable | Variable |

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

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

East Carroll Parish Sheriff
Schedule of Employer's Share of Net Pension Liability
June 30, 2021

| Fiscal Year * | Employer Proportion of the Net Pension Liability (Asset) | Employer Proportionate Share of the Net Pension Liability (Asset) | Employer's Covered Employee Payroll | Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|---------------|---|--|--|---|--|
| 2014 | 0.671241% | \$2,658,118 | \$4,102,823 | 64.79% | 87.34% |
| 2015 | 0.497340% | \$2,216,902 | \$3,297,443 | 67.23% | 86.61% |
| 2016 | 0.250416% | \$1,589,364 | \$1,710,220 | 92.93% | 82.09% |
| 2017 | 0.253297% | \$1,099,573 | \$1,759,101 | 62.51% | 88.49% |
| 2018 | 0.252545% | \$968,421 | \$1,738,193 | 55.71% | 90.41% |
| 2019 | 0.278416% | \$1,316,971 | \$1,971,788 | 66.79% | 88.91% |
| 2020 | 0.267092% | \$1,848,585 | \$2,160,271 | 85.57% | 84.73% |

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

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

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

East Carroll Parish Sheriff
Schedule of Employer Contributions
June 30, 2021

| Fiscal Year * | Contractually Required Contribution | Contributions in Relations to Contractual Required Contributions | Contribution Deficiency (Excess) | Employer's Covered Employee Payroll | Contributions as a Percentage of Covered Payroll |
|---------------|---|--|--|--|--|
| 2014 | \$569,882 | \$569,882 | \$0 | \$4,102,823 | 13.89% |
| 2015 | \$469,886 | \$469,886 | \$0 | \$3,297,443 | 14.25% |
| 2016 | \$235,156 | \$235,156 | \$0 | \$1,710,220 | 13.75% |
| 2017 | \$233,081 | \$233,081 | \$0 | \$1,759,101 | 13.25% |
| 2018 | \$221,620 | \$221,620 | \$0 | \$1,738,193 | 12.75% |
| 2019 | \$241,554 | \$241,554 | \$0 | \$1,971,788 | 12.25% |
| 2020 | \$264,633 | \$264,633 | \$0 | \$2,160,271 | 12.25% |

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

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

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

STATE OF LOUISIANA

PARISH OF EAST CARROLL

AFFIDAVIT
WYDETTE L. WILLIAMS, SHERIFF OF EAST CARROLL PARISH

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

The following information is true and correct:

\$979,539 is the amount of cash on hand in the tax collector account on June, 30, 2021.

He further deposed and said:

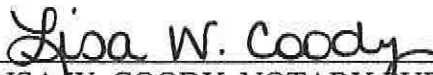
All itemized statements of the amount of taxes collected for the tax year, 2020, by taxing authority, are true and correct.

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



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

SWORN to and subscribed before me, Notary, this 28th day of July, 2021, in my office in Lake Providence, Louisiana.



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

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

OTHER SUPPLEMENTARY INFORMATION

PART III

EAST CARROLL PARISH SHERIFF
Lake Providence, LouisianaSchedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2021

WYDETTE WILLIAMS, SHERIFF

| PURPOSE | AMOUNT |
|--------------------------------------|---------------|
| Salary | \$161,778 |
| Expense allowance | 16,178 |
| Benefits-insurance | 13,067 |
| Benefits-retirement | 21,799 |
| Benefits-medicare | 2,588 |
| Registration fees | 100 |
| Housing and lodging | 945 |
| Cellphone | 519 |
| Membership dues-Sheriffs Association | 14,830 |

See independent auditor's report.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended June 30, 2021

NON MAJOR FUNDS

EAST CARROLL DETENTION CENTER OPERATING FUND

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

NARCOTICS FUND

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

EAST CARROLL DETENTION CENTER COMMISSARY FUND

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

RIVERBEND DETENTION CENTER COMMISSARY FUND

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

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

Combining Balance Sheet, June 30, 2021

| | ECDC OPERATING | NARCOTICS | ECDC COMMISSARY | RBDC COMMISSARY | TOTAL |
|---|-------------------|----------------|--------------------|--------------------|--------------------|
| ASSETS | | | | | |
| Cash | \$549,319 | \$8,169 | \$22,802 | \$505,261 | \$1,085,551 |
| Accounts receivables | 67,816 | | | 86,786 | 154,602 |
| Due from other funds | | | 41 | | 41 |
| Total Assets | <u>\$617,135</u> | <u>\$8,169</u> | <u>\$22,843</u> | <u>\$592,047</u> | <u>\$1,240,194</u> |
| LIABILITIES AND FUND BALANCE | | | | | |
| Liabilities - Account payable | | | | \$1,724 | \$1,724 |
| Fund Balance - public safety | <u>\$617,135</u> | <u>\$8,169</u> | <u>\$22,843</u> | <u>590,323</u> | <u>1,238,470</u> |
| Total Liabilities and Fund Balance - Reserved - public safety | <u>\$617,135</u> | <u>\$8,169</u> | <u>\$22,843</u> | <u>\$592,047</u> | <u>\$1,240,194</u> |

See independent auditor's report.

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

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

| | ECDC OPERATING | NARCOTICS | ECDC COMMISSARY | RBDC COMMISSARY | TOTAL |
|---|-------------------|----------------|--------------------|--------------------|--------------------|
| REVENUES | | | | | |
| State revenue | \$139,707 | | | | \$139,707 |
| Use of money and property | 259 | \$4 | \$14 | \$453 | 730 |
| Other revenues | | 250 | | 971,820 | 972,070 |
| Total revenues | <u>139,966</u> | <u>254</u> | <u>14</u> | <u>972,273</u> | <u>1,112,507</u> |
| EXPENDITURES | | | | | |
| Public safety: | | | | | |
| Current: | | | | | |
| Operating services | 3,632 | | | 15,669 | 19,301 |
| Materials and supplies | 14,191 | | | 63 | 14,254 |
| Capital outlay | 20,146 | | | | 20,146 |
| Total expenditures | <u>37,969</u> | <u>NONE</u> | <u>NONE</u> | <u>15,732</u> | <u>53,701</u> |
| EXCESS OF REVENUES OVER EXPENDITURES | <u>101,997</u> | <u>254</u> | <u>14</u> | <u>956,541</u> | <u>1,058,806</u> |
| OTHER FINANCING USE | | | | | |
| Transfer out | | | | (750,000) | (750,000) |
| EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USE | <u>101,997</u> | <u>254</u> | <u>14</u> | <u>206,541</u> | <u>308,806</u> |
| FUND BALANCES AT BEGINNING OF YEAR | <u>515,138</u> | <u>7,915</u> | <u>22,829</u> | <u>383,782</u> | <u>929,664</u> |
| FUND BALANCES AT END OF YEAR | <u>\$617,135</u> | <u>\$8,169</u> | <u>\$22,843</u> | <u>\$590,323</u> | <u>\$1,238,470</u> |

See independent auditor's report.

Schedule 8

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
GENERAL FUND
For the Year Ended June 30, 2021

| CASH BASIS PRESENTATION | First Six Month Period Ended 12/30/2020 | Second Six Month Period Ended 6/30/2021 |
|--|---|---|
| Receipts From: | | |
| East Carroll Parish Police Jury, Criminal Court Costs/Fees | <u>\$918</u> | <u>\$1,088</u> |
| Total: Ending Balance of Amounts collected but not Received | <u>NONE</u> | <u>NONE</u> |

See independent auditor's report.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
FIDUCIARY FUNDS
For the Year Ended June 30, 2021

| CASH BASIS PRESENTATION | First Six Month Period Ended 12/30/2020 | Second Six Month Period Ended 6/30/2021 |
|---|---|--|
| Beginning Balance of Amounts Collected | \$62,569 | \$63,418 |
| Add: Collections | | |
| Civil Fees | 24,738 | 17,105 |
| Bond Fees | 24,745 | 15,980 |
| Asset Forfeiture/Sale | 1,414 | |
| Criminal Court Costs/Fees | 245,777 | 243,974 |
| Criminal Fines Other | 124,784 | 135,222 |
| Restitution | 490 | 3,446 |
| Interest Earnings on Collected Balances | 31 | 24 |
| Other | 1,065 | 1,157 |
| Subtotal Collections | 423,044 | 416,908 |
| Less: Disbursements To Governments & Nonprofits | | |
| Sixth Judicial District Expense Fund, Criminal Court Costs/Fees | 7,340 | 7,375 |
| Louisiana Traumatic Head & Spinal Cord, Criminal Court Costs/Fees | 6,501 | 6,245 |
| Sixth Judicial District Indigent Defender Board, Bond Fees | 5,440 | 3,151 |
| Sixth Judicial District Indigent Defender Board, Criminal Court Costs/Fees | 67,061 | 66,408 |
| North Louisiana Crime Lab, Criminal Court Costs/Fees | 45,640 | 45,164 |
| North Louisiana Crime Lab, Bond Fees | 194 | 216 |
| Louisiana Commission On Law Enforcement, Criminal Court Costs/Fees | 3,562 | 3,579 |
| East Carroll Parish Clerk of Court, Criminal Court Costs/Fees | 34,364 | 34,717 |
| East Carroll Parish Clerk of Court, Bond Fees | 194 | 216 |
| East Carroll Parish Clerk of Court, Civil Fees | 475 | |
| Louisiana Department of Wildlife and Fisheries, Criminal Court Costs/Fees | | 25 |
| Sixth Judicial District Attorney, Criminal Court Costs/Fees | 30,459 | 28,842 |
| Sixth Judicial District Attorney, Criminal Fines Other | 15,048 | 16,176 |
| Sixth Judicial District Attorney, Bond Fees | 5,925 | 3,691 |
| Sixth Judicial District Attorney, Other | 1,065 | 1,491 |
| Sixth Judicial District Court Fund, Criminal Court Costs/Fees | 16,305 | 17,058 |
| Sixth Judicial District Court Fund, Criminal Fines Other | 94,727 | 102,209 |
| Sixth Judicial District Court Fund, Bond Fees | 5,246 | 2,935 |
| Treasurer-State of Louisiana, Criminal Court Costs/Fees | 4,404 | 4,425 |
| Louisiana State Police, Criminal Court Costs/Fees | 262 | 1,856 |
| Louisiana Disability Affairs Trust Fund, Criminal Court Costs/Fees | 25 | |
| Louisiana Supreme Court, Criminal Court Costs/Fees | 727 | 725 |
| Less: Amounts Retained by Collecting Agency | | |
| East Carroll Parish Sheriff, Criminal Court Costs/Fees | 29,266 | 29,252 |
| East Carroll Parish Sheriff, Criminal Fines Other | 15,010 | 16,050 |

East Carroll Parish Sheriff
Justice System Funding Schedule -
Collecting/Disbursing
FYE June 30, 2021

Schedule 9

| | | |
|---|------------------------|------------------------|
| East Carroll Parish Sheriff, Bond Fees | \$6,895 | \$4,771 |
| East Carroll Parish Sheriff, Civil Fees | 2,117 | 1,023 |
| East Carroll Parish Sheriff, Other | <u>28</u> | <u>393</u> |
| Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies | | |
| Civil Fee Refunds | 23,290 | 16,082 |
| Restitution Payments to Individuals | 354 | 2,832 |
| Payments to 3 rd Party Collection/Processing Agencies | <u>271</u> | |
| Subtotal Disbursements/Retainage | 422,195 | 416,907 |
| Total: Ending Balance of Amounts collected but not Disbursed/Retained | <u><u>\$63,418</u></u> | <u><u>\$63,419</u></u> |

See independent auditor's report.

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2021

| <u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME</u> | <u>CFDA NUMBER</u> | <u>PASS-THROUGH GRANT NUMBER</u> | <u>FEDERAL EXPENDITURES</u> |
|--|------------------------|--|---------------------------------|
| United States Department of Justice | | | |
| | | Law Enforcement | |
| Edward Byrne Justice Assistance Grant Program | 16.738 | Programs | \$5,046 |
| Edward Byrne Justice Assistance Discretionary Funds | 16.751 | CESF 2020 | <u>12,988</u> |
| Total United States Department of Justice | | | <u>18,034</u> |
| United States Department of The Treasury | | | |
| Coronavirus Relief Fund | 20.019 | CARES ACT | <u>2,120,754</u> |
| Total United States Department of The Treasury | | | <u>2,120,754</u> |
| Total Federal Financial Assistance | | | <u>\$2,138,788</u> |

See independent auditor's report.

East Carroll Parish Sheriff
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

NOTE 1 - GENERAL The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the East Carroll Parish Sheriff, Lake Providence, Louisiana. The East Carroll Parish Sheriff (the "Sheriff") reporting entity is defined in Note 1 to the Sheriff's financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule. 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 of Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the Sheriff, it is not intended to and does not present the financial position or changes in net position of the Sheriff.

NOTE 2 - BASIS OF ACCOUNTING The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Sheriff's financial statements. Such expenses are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expense are not allowable or are limited as to reimbursement.

NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS Federal awards revenues are reported in the Sheriff's fund financial statements as follows:

| | |
|---------------------|--------------------|
| Major Funds: | |
| General Fund | \$318,113 |
| RBDC Operating Fund | <u>1,802,641</u> |
| Total | <u>\$2,120,754</u> |

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

NOTE 5 - FEDERAL AWARDS For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures. Federal awards do not include the Sheriff's operating income from rents or investment (or other non-federal source). In addition, the entire amount of operating subsidy received during the fiscal year is considered to be "expended during the fiscal year."

NOTE 6 - INDIRECT COST RATE The Sheriff has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, when applicable. No indirect costs were reported for 2021.

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

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, each major fund, the fiduciary funds, and the aggregate remaining fund information of the East Carroll Parish Sheriff, a component unit of the East Carroll Parish Police Jury, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the East Carroll Parish Sheriff's basic financial statements, and have issued my report thereon dated July 28, 2021.

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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, I do not express an opinion on the effectiveness of the Sheriff's internal control.

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

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

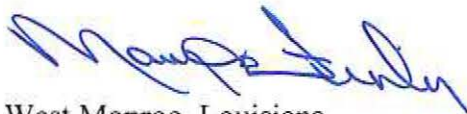
EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2021

Compliance and Other Matters

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

Purpose of this Report

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



West Monroe, Louisiana
July 28, 2021

Member:
American Institute of
Certified Public Accountants
Society of Louisiana Certified
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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

**Report on Compliance for Each Major Federal Program; Report on
Internal Control over Compliance Required by the Uniform Guidance**

Independent Auditor's Report

Sheriff Wydette Williams
East Carroll Parish Sheriff
Lake Providence, Louisiana

Report on Compliance for Each Major Federal Program

I have audited East Carroll 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 Sheriff's major federal program for the year ended June 30, 2021. The Sheriff's major federal program is 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 the Sheriff's major federal program based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with the auditing standards generally accepted in the United States of America and the *Louisiana Governmental Audit Guide*; 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, Costs 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 the 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 the major federal program. However, my audit does not provide a legal determination of the Sheriff's compliance.

Opinion on Each Major Federal Program

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Independent Auditor's Report on Compliance
for Each Major Federal Program; Report on
Internal Control Over Financial Reporting
Required by the Uniform Guidance
June 30, 2021

Report on Internal Control Over Compliance

Management of the Sheriff is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the Sheriff's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 the Sheriff's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is 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 a material weakness. 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 my 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.



West Monroe, LA
July 28, 2021

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

A. SUMMARY OF AUDIT RESULTS

Financial Statement Audit

1. The type of audit report issued was an unmodified opinion on the governmental activities, the major fund, and the aggregate remain fund information.
2. There were no material weaknesses required to be disclosed by *Government Auditing Standards* issued by the Comptroller General of the United States of America.
3. No instances of non compliance material to the financial statements of Union Parish Sheriff, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

Audit of Federal Awards

4. There were no material weaknesses required to be disclosed by the *Uniform Guidance* (2CFR 200).
5. The auditor's report on compliance for the major federal award program for Union Parish Sheriff expresses an unmodified opinion on all major federal programs.
6. No audit findings that are required to be reported in accordance with 2CFR section 200.516(a) were disclosed.
7. The program tested as a major program was: Coronavirus Relief Fund, 20.019.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Union Parish Sheriff was determined not to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings are reported.

**C. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL
AWARD PROGRAMS AUDIT**

No findings are reported.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2021

There were no audit findings reported in the audit for the year ended June 30, 2020.