

BEAUREGARD PARISH SHERIFF  
DERIDDER, LOUISIANA  
ANNUAL FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2021

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## INDEPENDENT AUDITOR'S REPORT

The Honorable Mark Herford  
Sheriff and Ex-Officio Tax Collector  
Beauregard Parish Sheriff  
DeRidder, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Beauregard Parish Sheriff, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements 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**

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

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

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

The Honorable Mark Herford  
Sheriff and Ex-Officio Tax Collector  
Beauregard Parish Sheriff  
DeRidder, Louisiana

## Opinions

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

## Other Matters

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information, schedule of changes in the net OPEB liability and related ratios, schedule of the sheriff's proportionate share of the net pension liability, schedule of the sheriff's pension contributions, and other post-employment benefits (OPEB) funding schedule on pages 40 - 46 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Beauregard Parish Sheriff's basic financial statements. The schedule of cash on hand, taxes collected for the current year and an itemized statement of all taxes assessed and uncollected with explanations of uncollected amounts by the Sheriff as the Ex-Officio Tax Collector for the Parish of Beauregard, and schedule of compensation, benefits and other payments to agency head 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 and notes to the schedule of expenditures of federal awards are presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The schedule of cash on hand, taxes collected for the current year and an itemized statement of all taxes assessed and uncollected with explanations of uncollected amounts by the Sheriff as the Ex-Officio Tax Collector for the Parish of Beauregard, schedule of compensation, benefits and other payments to agency head, the schedule of expenditures of federal awards, notes to the schedule of expenditures of federal awards, the justice system funding schedule – collecting/disbursing entity, and the justice system funding schedule – receiving entity 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of cash on hand, taxes collected for the current year and an itemized statement of all taxes assessed and uncollected

The Honorable Mark Herford  
Sheriff and Ex-Officio Tax Collector  
Beauregard Parish Sheriff  
DeRidder, Louisiana

with explanations of uncollected amounts by the Sheriff as the Ex-Officio Tax Collector for the Parish of Beauregard, schedule of compensation, benefits and other payments to agency head, the schedule of expenditures of federal awards, notes to the schedule of expenditures of federal awards, the justice system funding schedule – collecting/disbursing entity, and the justice system funding schedule – receiving entity 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*, we have also issued our report dated December 20, 2021 on our consideration of the Beauregard Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Beauregard 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 Beauregard Parish Sheriff's internal control over financial reporting and compliance.



DeRidder, Louisiana  
December 20, 2021

## BASIC FINANCIAL STATEMENTS

Statement of Net Position  
June 30, 2021

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 11,314,537	\$ 133,737	\$ 11,448,274
Receivables:			
Taxes			
Ad valorem taxes	24,194	-	24,194
Sales and use taxes	49,007	-	49,007
Occupational license	10,243	-	10,243
Accounts	44,453	4,033	48,486
Intergovernmental:			
Due from federal governments	114,149	-	114,149
Due from state governments	560,232	-	560,232
Due from other funds	52,645	3,296	55,941
Due from others	7,144	-	7,144
Restricted cash and cash equivalents	915,271	-	915,271
Capital assets being depreciated, net	885,918	-	885,918
Total assets	<u>\$ 13,977,793</u>	<u>\$ 141,066</u>	<u>\$ 14,118,859</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows:			
Prepaid insurance	\$ 6,159	\$ -	\$ 6,159
Other post-employment benefits	2,675,942	-	2,675,942
Pensions	3,288,811	-	3,288,811
Total deferred outflows of resources	<u>\$ 5,970,912</u>	<u>\$ -</u>	<u>\$ 5,970,912</u>
Total assets and deferred outflows of resources	<u>\$ 19,948,705</u>	<u>\$ 141,066</u>	<u>\$ 20,089,771</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 726,780	\$ 6,088	\$ 732,868
Salaries payable	214,005	-	214,005
Retirement payable	51,322	-	51,322
Payroll deductions payable	2,445	-	2,445
Long term liabilities:			
Net other post-employment benefits liability	11,135,919	-	11,135,919
Net pension liability	4,912,586	-	4,912,586
Total liabilities	<u>\$ 17,043,057</u>	<u>\$ 6,088</u>	<u>\$ 17,049,145</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pensions	\$ 694,189	\$ -	\$ 694,189
Other post-employment benefits	519,666	-	519,666
Total deferred inflows of resources	<u>\$ 1,213,855</u>	<u>\$ -</u>	<u>\$ 1,213,855</u>
Total liabilities and deferred inflows of resources	<u>\$ 18,256,912</u>	<u>\$ 6,088</u>	<u>\$ 18,263,000</u>

(Continued)

The accompanying notes are an integral part of this statement.



Statement of Net Position  
June 30, 2021

	Governmental Activities	Business-type Activities	Total
NET POSITION			
Net investment in capital assets	\$ 885,918	\$ -	\$ 885,918
Unrestricted	(109,396)	134,978	25,582
Restricted	915,271	-	915,271
Total net position	<u>\$ 1,691,793</u>	<u>\$ 134,978</u>	<u>\$ 1,826,771</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 19,948,705</u>	<u>\$ 141,066</u>	<u>\$ 20,089,771</u> (Concluded)

The accompanying notes are an integral part of this statement.

Beauregard Parish Sheriff

Statement B

Statement of Activities  
For the Year Ended June 30, 2021

Program Activities	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government and administration	\$ 264,112	\$ 1,025,379	\$ 3,925	\$ -	\$ 765,192	\$ -	\$ 765,192
Public safety	11,486,756	1,613,650	2,069,881	124,144	(7,679,081)	-	(7,679,081)
Total governmental activities	\$ 11,750,868	\$ 2,639,029	\$ 2,073,806	\$ 124,144	\$ (6,913,889)	\$ -	\$ (6,913,889)
Business-type activities:							
Commissary sales	\$ 194,076	\$ 241,370	\$ -	\$ -	\$ -	\$ 47,294	\$ 47,294
Total government	\$ 11,944,944	\$ 2,880,399	\$ 2,073,806	\$ 124,144	\$ (6,913,889)	\$ 47,294	\$ (6,866,595)
General revenues:							
Taxes:							
Ad valorem taxes					4,648,596	-	4,648,596
Sales taxes					3,764,321	-	3,764,321
State supplemental pay					383,957	-	383,957
Investment earnings					11,542	-	11,542
Sale of assets					10,012	-	10,012
Nonemployer pension contributions					317,463	-	317,463
Rental income					5,629	-	5,629
Insurance proceeds					102,833	-	102,833
Miscellaneous					349	-	349
Transfers					134	-	134
Total general revenues and transfers					9,244,836	-	9,244,836
Change in net position					2,330,947	47,294	2,378,241
Net position at beginning of year					(639,154)	87,684	(551,470)
Net position at end of year					\$ 1,691,793	\$ 134,978	\$ 1,826,771

The accompanying notes are an integral part of this statement.

Balance Sheet  
Governmental Funds  
June 30, 2021

ASSETS	Major Fund		Total Governmental Funds
	General	Sales Tax	
Cash and cash equivalents	\$ 11,314,537	\$ -	\$ 11,314,537
Receivables:			
Taxes			
Ad valorem taxes	24,194	-	24,194
Sales and use taxes	49,007	-	49,007
Occupational license	10,243	-	10,243
Accounts	44,453	-	44,453
Intergovernmental:			
Due from federal governments	114,149	-	114,149
Due from state governments	560,232	-	560,232
Due from other funds	52,645	-	52,645
Due from others	7,144	-	7,144
Restricted cash and cash equivalents	-	915,271	915,271
Total assets	<u>\$ 12,176,604</u>	<u>\$ 915,271</u>	<u>\$ 13,091,875</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows:			
Prepaid insurance	<u>\$ 6,159</u>	<u>\$ -</u>	<u>\$ 6,159</u>
Total assets and deferred outflows of resources	<u>\$ 12,182,763</u>	<u>\$ 915,271</u>	<u>\$ 13,098,034</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 726,780	\$ -	\$ 726,780
Salaries payable	214,005	-	214,005
Retirement payable	51,322	-	51,322
Payroll deductions payable	2,445	-	2,445
Total liabilities	<u>\$ 994,552</u>	<u>\$ -</u>	<u>\$ 994,552</u>
Fund Balances:			
Unassigned	\$ 11,182,052	\$ -	\$ 11,182,052
Nonspendable			
Not in spendable form	6,159	-	6,159
Restricted	-	915,271	915,271
Total fund balances	<u>\$ 11,188,211</u>	<u>\$ 915,271</u>	<u>\$ 12,103,482</u>
Total liabilities and fund balances	<u>\$ 12,182,763</u>	<u>\$ 915,271</u>	<u>\$ 13,098,034</u>

The accompanying notes are an integral part of this statement.

Reconciliation of the Governmental Funds Balance Sheet  
to Statement of Net Position  
June 30, 2021

Total fund balance - total governmental funds	S	12,103,482
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheets.		885,918
Pension related changes in net pension liability that are only reported in the Statement of Net Position as deferred outflows.		3,288,811
Pension related changes in net pension liability that are only reported in the Statement of Net Position as deferred inflows.		(694,189)
Other post-employment benefit related changes in other post-employment benefit liability that are only reported in the statement of net position as deferred inflows.		(519,666)
Other post-employment benefit related changes in other post-employment benefit liability that are only reported in the statement of net position as deferred outflows.		2,675,942
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Other postemployment benefits	S	(11,135,919)
Net pension liability		(4,912,586)
		(16,048,505)
Net position of governmental activities	S	1,691,793

The accompanying notes are an integral part of this statement.

Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2021

	<u>Major Fund</u>		<u>Total Governmental Funds</u>
	<u>General</u>	<u>Sales Tax</u>	
Revenues			
Taxes:			
Ad valorem	\$ 4,648,596	\$ -	\$ 4,648,596
Sales taxes	-	3,764,321	3,764,321
Intergovernmental:			
Federal grants	2,174,474	-	2,174,474
State grants	17,551	-	17,551
Local grants	5,925	-	5,925
State supplemental pay	383,957	-	383,957
Fees, charges and commissions for services	2,639,029	-	2,639,029
Investment income	11,136	406	11,542
Rental income	5,629	-	5,629
Miscellaneous	349	-	349
Total revenues	<u>\$ 9,886,646</u>	<u>\$ 3,764,727</u>	<u>\$ 13,651,373</u>
Expenditures			
General government			
Tax collector	\$ 264,265	\$ -	\$ 264,265
Public safety			
Administrative	744,798	-	744,798
Community services	415,570	-	415,570
Civil services	437,693	-	437,693
Criminal investigation	4,707,211	-	4,707,211
Custody of prisoners	2,820,294	-	2,820,294
Communications	673,780	-	673,780
Automotive services	467,263	-	467,263
Capital outlay	202,726	-	202,726
Total expenditures	<u>\$ 10,733,600</u>	<u>\$ -</u>	<u>\$ 10,733,600</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (846,954)</u>	<u>\$ 3,764,727</u>	<u>\$ 2,917,773</u>

(Continued)

The accompanying notes are an integral part of this statement.

Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2021

	<u>Major Fund</u>		<u>Total Governmental Funds</u>
	<u>General</u>	<u>Sales Tax</u>	
Other financing sources (uses)			
Transfers in	\$ 3,750,134	\$ -	\$ 3,750,134
Transfers out	-	(3,750,000)	(3,750,000)
Insurance proceeds	102,833	-	102,833
Sale of assets	10,012	-	10,012
Total other financing sources (uses)	<u>\$ 3,862,979</u>	<u>\$ (3,750,000)</u>	<u>\$ 112,979</u>
Net change in fund balance	\$ 3,016,025	\$ 14,727	\$ 3,030,752
Fund balances at beginning of year	<u>8,172,186</u>	<u>900,544</u>	<u>9,072,730</u>
Fund balances at end of year	<u>\$ 11,188,211</u>	<u>\$ 915,271</u>	<u>\$ 12,103,482</u>

(Concluded)

The accompanying notes are an integral part of this statement.

Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balance of Governmental Funds to the  
Statement of Activities  
For the Year Ended June 30, 2021

Net change in fund balances - total governmental funds	\$	3,030,752
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the government-wide statement of activities and changes in net position, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the net amount of capital assets recorded in the current period.		202,726
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as an expenditure in governmental funds.		(245,747)
Governmental funds do not report net change in other postemployment benefits (OPEB) obligations. However, this obligation does appear in the Statement of Activities since the payable is reported on the Statement of Net Position.		(402,866)
Pension expense is based on employer contributions in the government funds, but is an actuarially calculated expense on the Statement of Activities.		<u>(253,918)</u>
Change in net position of governmental activities	\$	<u><u>2,330,947</u></u>

The accompanying notes are an integral part of this statement.

Statement of Net Position  
 Proprietary Fund  
 June 30, 2021

	Business-type Activities Enterprise Fund
	<u>Commissary Fund</u>
ASSETS	
Current Assets	
Cash and cash equivalents	\$ 133,737
Accounts receivable	4,033
Due from other funds	<u>3,296</u>
Total current assets	<u>\$ 141,066</u>
LIABILITIES	
Current Liabilities	
Accounts payable	<u>\$ 6,088</u>
NET POSITION	
Unrestricted	<u>\$ 134,978</u>
Total liabilities and net position	<u>\$ 141,066</u>

The accompanying notes are an integral part of this statement.



Statement of Revenues, Expenses and Changes in Net Position  
 Proprietary Fund  
 For the Year Ended June 30, 2021

	Business-type Activities <u>Enterprise Fund</u> <u>Commissary</u> <u>Fund</u>
Operating revenues	
Sales to inmates	<u>\$ 241,370</u>
Operating expenses	
Purchases	\$ 161,204
Medical co-payments	32,568
Miscellaneous	304
Total operating expenses	<u>\$ 194,076</u>
Change in net position	\$ 47,294
Net position at beginning of year	<u>87,684</u>
Net position at end of year	<u><u>\$ 134,978</u></u>

The accompanying notes are an integral part of this statement.

Statement of Cash Flows  
 Proprietary Fund  
 For the Year Ended June 30, 2021

	Business-type Activities <u>Enterprise Fund</u>
Cash flows from operating activities:	
Cash received from customers	\$ 240,276
Cash payments to suppliers for goods and services	(167,072)
Cash payments for inmate medical co-pay	(32,568)
Net cash provided by operating activities	<u>\$ 40,636</u>
Cash flows from noncapital financing activities:	
Cash received from other funds	<u>\$ 8,808</u>
Net cash provided by noncapital financing activities	<u>\$ 8,808</u>
Net increase (decrease) in cash and cash investments	\$ 49,444
Cash and Cash investments, July 1, 2020	84,293
Cash and Cash investments, June 30, 2021	<u><u>\$ 133,737</u></u>
Reconciliation of net operating income from operations to net cash provided by operating activities:	
Income from operations	\$ 47,294
Adjustments to reconcile net operating income from operations to net cash provided by operating activities:	
Change in assets and liabilities:	
Increase in accounts receivable	\$ (790)
Decrease in accounts payable	(5,868)
Net cash provided by operating activities	<u><u>\$ 40,636</u></u>

The accompanying notes are an integral part of this statement.

Statement of Fiduciary Net Position  
Custodial Funds  
June 30, 2021

	<u>Sheriff's Fund</u>	<u>Tax Collection Fund</u>	<u>Other Funds</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 142,100	\$ 2,975,429	\$ 544,743	\$ 3,662,272
Accounts receivable	-	45,767	1,682	47,449
Due from others	-	-	339	339
Due from other funds	-	-	2,888	2,888
Total assets	<u>\$ 142,100</u>	<u>\$ 3,021,196</u>	<u>\$ 549,652</u>	<u>\$ 3,712,948</u>
<b>LIABILITIES</b>				
Liabilities				
Held for others	\$ 142,100	\$ 253,563	\$ 543,332	\$ 938,995
Due to other funds	-	52,509	6,320	58,829
Total liabilities	<u>\$ 142,100</u>	<u>\$ 306,072</u>	<u>\$ 549,652</u>	<u>\$ 997,824</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Protested taxes	\$ -	\$ 2,715,124	\$ -	\$ 2,715,124
Total liabilities and deferred inflows of resources	<u>\$ 142,100</u>	<u>\$ 3,021,196</u>	<u>\$ 549,652</u>	<u>\$ 3,712,948</u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

## Beauregard Parish Sheriff

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

#### **INTRODUCTION**

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

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

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

#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Beauregard Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, issued in June 1999.

##### **B. REPORTING ENTITY**

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the sheriff includes all funds, account groups and activities that are controlled by the sheriff as an independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff’s office that are paid by the parish police jury as required by Louisiana law, the sheriff’s office is financially independent. Accordingly, the sheriff is a separate governmental reporting entity. Certain units of local government over which the sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

##### **C. FUND ACCOUNTING**

The sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain sheriff functions and activities. A fund is defined as a separate fiscal accounting entity with a self-balancing set of accounts.

## Beauregard Parish Sheriff

### Notes to the Financial Statements (Continued)

#### Governmental Funds

Governmental funds account for all or most of the sheriff's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources, which may be used to finance future period programs or operations of the sheriff. The following are the sheriff's governmental funds:

General Fund – The primary operating fund of the sheriff and it accounts for all financial resources, except those in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the sheriff's policy.

Special Revenue Fund – The special revenue fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The special revenue fund is used to deposit a parish wide one-half cent sales tax. The sales tax is to be used to increase beginning salary levels for deputies, to provide for future cost of living salary adjustments and benefits for deputies.

The sheriff has not established a policy for use of the unrestricted fund balance, therefore it considers committed fund balances to be used first, then assigned fund balances to be used next and finally the unassigned fund balance will be used.

#### Fiduciary Funds

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

#### Proprietary Fund

Enterprise Fund – Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the sheriff's proprietary fund is sales of commissary goods to inmates. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the entity's policy to use restricted resources first, and then unrestricted resources as they are needed.

### **D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

#### Fund Financial Statements (FFS)

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

## Beauregard Parish Sheriff

### Notes to the Financial Statements (Continued)

The amounts reflected in the General Fund and Other Funds, of Statements C and E, 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. 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

State revenues sharing, which is based on population and homesteads in the parish, is recorded in the year the taxes are received.

Intergovernmental revenues are recorded when the sheriff is entitled to the funds.

#### Expenditures and Expenses

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

#### Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses).

#### Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Position (Statement A) and the column labeled Statement of Activities (Statement B) display information about the sheriff as a whole. These statements include all the financial activities of the sheriff. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Program Revenues – Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from sheriff users as a fee for services; program revenues reduce the cost of the function to be financed from the sheriff's general fund.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise operations. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

**E. BUDGET PRACTICES**

The financial administrator prepares the proposed budget and submits this to the sheriff for approval. Amended budgets are prepared in the same manner and submitted to the sheriff for approval when a variance greater than five percent exists between budgeted and actual amounts. The proposed budget for 2020-2021 was made available for inspection on June 9, 2020. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal ten days prior to the public hearing, which was held at the Beauregard Parish Sheriff's office on June 9, 2020, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

Expenditure appropriations lapse at year-end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits, money market accounts and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. 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 or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected. These cash and cash equivalents are also used in the proprietary fund's statement of cash flows.

**G. INVESTMENTS**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments, if their original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. At June 30, 2021 the sheriff had no investments.

**H. INVENTORY**

The sheriff had no inventory as of June 30, 2021.

**I. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

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

**J. PREPAID ITEMS**

Prepaid amounts consist of insurance policy premiums paid in advance.



Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

**K. 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 \$5,000 or more for capitalizing capital assets.

According to GASB 34 the Beauregard Parish Sheriff was not required to retroactively report infrastructure assets in its financial statements, therefore, these assets have not been reported in the financial statements.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Land improvements	40-50 years
Buildings and building improvements	40-50 years
Furniture and fixtures	5-15 years
Vehicles	5-10 years

**L. COMPENSATED ABSENCES**

The sheriff has the following policy relating to vacation and sick leave:

Sick Leave Policy

1. Sick leave is available only to full-time employees.
2. Sick leave is defined as absence from duty due to a full-time employee suffering from a bona fide illness or injury or other physical incapacity that prevents the performance of normal duties or being quarantined by health authorities and includes bona fide illness, injury or other incapacity of such employee's immediate family, which includes only the parents, spouse, siblings and children of the employee, as well as the employee's spouse's children, which would require the care of the employee.
3. Sick leave shall only be used for those reasons constituting the definition of Sick Leave hereinabove.
4. A maximum of ten (10) days of sick leave per calendar year will accrue at the rate of 0.833 days per month, subject to the following provisions: unused sick leave days may be carried over from one calendar year to the next, but at no time shall an employee be allowed to accumulate more than twenty (20) days of unused sick leave; therefore, once an employee accumulates a total of twenty (20) days of unused sick leave, that employee will not accrue additional sick leave until the month in which some of his/her days of accumulated sick leave is used.
5. If an employee uses six (6) or more consecutive days of sick leave, a certificate from a practicing physician explaining the nature of the qualifying reason for absence and confirming the need to use sick leave must be submitted to the employee's supervisor on behalf of the employee. This certificate will be routed to the Chief Deputy or the Fiscal Administrator and then be placed in the employee's personnel file.
6. Employees will not be paid for any accrued or accumulated unused sick leave remaining at the time of separation from employment.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

- 7. Once all accrued and accumulated sick leave has been exhausted, an employee may utilize any other accrued paid leave in the event of a qualifying reason for absence under sick leave.

Vacation Policy

- 8. All full-time employees shall earn vacation leave according to his/her full-time employment service with the department as outlined in the following chart:

After 6 months, but less than 1 year	5 days
1 through 4 years	10 days
5 through 9 years	13 days
10 or more years	15 days

- 9. All vacation leave must be scheduled with the employee’s supervisor prior to reaching December 31<sup>st</sup> of each year. Vacation leave may be taken in any full day increment as approved by the supervisor. The supervisor retains the authority to make adjustments or cancel vacation leave as necessary to ensure adequate personnel are on duty at all times. All vacation leave must be taken prior to the end of the calendar year. No vacation leave may be carried over to another year unless the immediate supervisor has prevented an employee from taking the time off due to scheduling problems that prevented the employee from taking the vacation leave off in a timely manner.

**M. RESTRICTED NET POSITION**

For government-wide statement of net position, net positions are reported as restricted when constraints placed on net position use either:

- 1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or
- 2. imposed by law through constitutional provisions or enabling legislation.

**N. EXTRAORDINARY AND SPECIAL ITEMS**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the sheriff, which are either unusual in nature or infrequent in occurrence.

**O. 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. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

**P. SALES TAX**

The Beauregard Parish Sheriff receives a parish wide one-half cent sales tax. The sales tax is to be used toward the payment of salaries and benefits of deputies. The sales tax is a ten year tax with an expiration date of October 1, 2024.

**Q. 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

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from these estimates.

**R. FUND BALANCES**

- Nonspendable** The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. As for the Beauregard Parish Sheriff, the nonspendable fund balance consist of prepaid amounts of insurance premiums.
- Restricted** Amounts that are restricted to specific purposes should be reported as *restricted fund balance*. Fund balance should be reported as restricted when constraints placed on the use of resources are either:
- a. Externally imposed by creditors (such as through debt covenants), grantors, contributions, or laws or regulations of other governments; or
  - b. Imposed by law through constitutional provisions or enabling legislation.
- Unassigned** Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

**S. PENSIONS**

Financial reporting information pertaining to the Sheriff’s participation in the Sheriff’s Pension and Relief Fund is prepared in accordance with Governmental Accounting Standards Board “GASB” Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which have been adopted by the Sheriff for the fiscal year ended June 30, 2021.

The fiduciary net position, as well as additions to and deductions from the fiduciary net position, of the Sheriff’s Pension and Relief Fund have been determined on the same basis as they are reported by the Sheriff’s Pension and Relief Fund. The financial statements were prepared using the accrual basis of accounting. Member and employer contributions are recognized when due, pursuant to formal commitments and statutory requirements. Benefits and refunds of employee contributions are recognized when due and payable in accordance with the statutes governing the Sheriff’s Pension and Relief Fund. Expenses are recognized when the liability is incurred, regardless of when payment is made. Investments are reported at fair value on a trade date basis. The fiduciary net position is reflected in the measurement of the Sheriff’s proportionate share of the plans net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense.

**T. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENT**

In January 2017, the Governmental Accounting Standards Board (GASB) approved Statement No. 84, “Fiduciary Activities.” GASB Statement No. 84 establishes general criteria for determining when a governmental unit has a fiduciary role for managing certain types of assets. GASB No. 84 replaces *agency funds* with *custodial funds*, which generally are used to report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. The provisions of GASB Statement No. 84 must be implemented by the Sheriff for periods beginning after December 15, 2018, with earlier application encouraged. The effect of implementation of this statement on the Sheriff’s financial statements has not yet been determined.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

2. **LEVIED TAXES**

The sheriff levies taxes on real and business personal property located within the boundaries of the Parish. Property taxes are levied by the sheriff on property values assessed by the Beauregard Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Beauregard Parish Sheriff and Ex-Officio Tax Collector bills and collects property taxes for the sheriff. Collections are remitted to the sheriff monthly. The sheriff recognizes property tax revenues when levied.

Property Tax Calendar	
Assessment date	January 1, 2020
Levy date	June 30, 2020
Tax bills mailed	October 15, 2020
Total taxes are due	December 31, 2020
Penalties & interest due	January 31, 2021
Lien date	January 31, 2021
Tax sale	May 15, 2021

For the year ended June 30, 2021, taxes of 16.49 mills were levied on property with an assessed valuation totaling \$282,651,261, and were dedicated as follows:

	Authorized Millage	Levied Millage	Expiration Date
Law Enforcement	6.46	6.46	December 31, 2021
Law Enforcement	10.03	10.03	Perpetual

All trade and property tax receivables are shown net of an allowance for uncollectibles. Property taxes are collected and remitted by the local sheriff, if taxes are not paid, a sheriff's sale is held and the property is sold to satisfy the taxes due on that property. Due to this, the majority, if not all property taxes are collected, any allowance account would be immaterial; therefore, one has not been established.

The following is the principal taxpayer and related ad valorem tax revenue for the sheriff:

Taxpayer	Type of Business	Assessed Valuation	% of Total Assessed Valuation	Ad Valorem Tax Revenue for Sheriff
Boise Packaging & Newsprint, L.L.C.	Forestry and paper mill	\$ 33,273,354	11.77%	\$ 333,732
Cheniere Creole Trail Pipeline	Oil and gas	20,058,950	7.10%	201,191
Ingevity South Carolina, L.L.C.	Manufacturing	17,565,376	6.21%	142,366
		<u>\$ 70,897,680</u>	<u>25.08%</u>	<u>\$ 677,289</u>

3. **CASH AND CASH EQUIVALENTS**

At June 30, 2021, the sheriff has cash and cash equivalents (book balances) totaling \$16,025,817 as follows:

Interest bearing demand deposits	\$ 11,009
NOW accounts	10,265,111
Demand deposits	672,458
Petty cash	400
Money market investment accounts	3,619,388
Time deposits	1,457,451
Total	<u>\$ 16,025,817</u>

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

The cash and cash equivalents of the Beauregard Parish Sheriff are subject to the following risk:

*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, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal 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.

At June 30, 2021, the Sheriff has \$16,075,252 in deposits (collected bank balances). These deposits are secured from risk by \$1,170,429 of federal deposit insurance and \$14,904,823 of pledged securities held by an unaffiliated bank of the pledgor bank. These pledged securities are deemed by law to be under the control and possession and in the name of the Sheriff and deposits are therefore properly collateralized.

**4. RECEIVABLES**

The receivables of \$853,760 at June 30, 2021 are as follows:

Class of receivable	General Fund	Proprietary Fund	Fiduciary Funds	Total
Taxes:				
Ad valorem	\$ 24,194	\$ -	\$ -	\$ 24,194
Sales and use	49,007	-	-	49,007
Intergovernmental - grants:				
Federal	114,149	-	-	114,149
State	560,232	-	-	560,232
Accounts	44,453	4,033	47,449	95,935
Occupational license	10,243	-	-	10,243
Total	<u>\$ 802,278</u>	<u>\$ 4,033</u>	<u>\$ 47,449</u>	<u>\$ 853,760</u>

**5. PAYABLES**

The payables of \$1,000,640 at June 30, 2021 are as follows:

Class of Payable	General Fund	Proprietary Fund	Total
Accounts payable	\$ 726,780	\$ 6,088	\$ 732,868
Payroll deductions payable	2,445	-	2,445
Salaries payable	214,005	-	214,005
Retirement payable	51,322	-	51,322
Total	<u>\$ 994,552</u>	<u>\$ 6,088</u>	<u>\$ 1,000,640</u>

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

6. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2021 for the primary government is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Governmental activities:				
Capital assets being depreciated				
Appliances	\$ 30,983	\$ -	\$ -	\$ 30,983
Buildings	890,552	8,995	-	899,547
Communications	667,158	-	-	667,158
Computers	871,477	-	8,995	862,482
Criminal equipment	368,539	-	-	368,539
Firearms	63,812	-	-	63,812
Furniture	154,849	-	-	154,849
Office equipment	46,309	12,240	-	58,549
Photography	115,857	-	36,065	79,792
Vehicles	1,981,435	202,726	112,997	2,071,164
Total capital assets being depreciated	<u>\$ 5,190,971</u>	<u>\$ 223,961</u>	<u>\$ 158,057</u>	<u>\$ 5,256,875</u>
Less accumulated depreciation for:				
Appliances	\$ 30,983	\$ -	\$ -	\$ 30,983
Buildings	622,833	30,251	-	653,084
Communications	662,307	555	-	662,862
Computers	681,063	46,967	3,748	724,282
Criminal equipment	337,432	2,001	-	339,433
Firearms	63,513	98	-	63,611
Furniture	154,849	-	-	154,849
Office equipment	46,309	4,488	-	50,797
Photography	77,323	5,806	25,865	57,264
Vehicles	1,585,420	161,369	112,997	1,633,792
Total accumulated depreciation	<u>\$ 4,262,032</u>	<u>\$ 251,535</u>	<u>\$ 142,610</u>	<u>\$ 4,370,957</u>
Total capital assets being depreciated, net	<u>\$ 928,939</u>	<u>\$ (27,574)</u>	<u>\$ (15,447)</u>	<u>\$ 885,918</u>

Depreciation expense of \$245,747 for the year ended June 30, 2021, was charged to the following governmental functions:

Public safety	\$ 7,154
General administration	238,593
Total	<u>\$ 245,747</u>

7. INTERFUND RECEIVABLES/PAYABLES

The following due to/from balances exists due to payments made out of one fund that relate to the other fund. The balance in each respective due to/from account is expected to be paid within the current year.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

	Due from	Due to
General fund	\$ 52,645	\$ -
Proprietary fund	3,296	-
Agency funds	2,888	58,829
Total	<u>\$ 58,829</u>	<u>\$ 58,829</u>

**8. INTERFUND TRANSFERS**

	Transfer in	Transfer out
Sales tax fund	\$ -	\$ 3,750,000
General fund	3,750,134	-
Agency funds	-	134
Total	<u>\$ 3,750,134</u>	<u>\$ 3,750,134</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and to (2) use unrestricted revenues collected in other funds to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**9. LONG-TERM OBLIGATIONS**

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

	OPEB Liability	Net Pension Liability	Total
Long-term obligations at beginning of year	\$ 10,414,275	\$ 3,398,277	\$ 13,812,552
Additions	979,435	2,215,798	3,195,233
Reductions	<u>(257,791)</u>	<u>(701,489)</u>	<u>(959,280)</u>
Long-term obligations at end of year	<u>\$ 11,135,919</u>	<u>\$ 4,912,586</u>	<u>\$ 16,048,505</u>

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of June 30, 2021.

	OPEB Liability	Net Pension Liability	Total
Current portion	\$ -	\$ -	\$ -
Long-term portion	11,135,919	4,912,586	16,048,505
Total	<u>\$ 11,135,919</u>	<u>\$ 4,912,586</u>	<u>\$ 16,048,505</u>

**10. PENSION PLAN**

Sheriffs' Pension and Relief Fund

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

The System issues an annual publicly available financial statement and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs' Pension and Relief Fund, PO Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

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.

Basis of Accounting

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.

Fund Employees

The Fund is not allocated a proportionate share of the net pension liability related to its employees. The net pension liability attributed to the Fund's employees is allocated to the remaining employers based on their respective employer allocation percentage.

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 Sheriffs' Pension and Relief Fund (Fund) 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 sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the Sheriffs' Pension and Relief Fund's office.

Retirement Benefits

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



## Beauregard Parish Sheriff

### Notes to the Financial Statements (Continued)

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

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

#### Disability Benefits

Members are eligible to receive disability benefits if they have 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 member's 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 member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. 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 and 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.

## Beauregard Parish Sheriff

### Notes to the Financial Statements (Continued)

#### Back Deferred Retirement Option Plan (Back-DROP)

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

#### Cost-of-Living Adjustments

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

Funding Policy - Plan members are required by statute to contribute 10.25 percent of their annual covered salary and the Beauregard Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.25 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Beauregard Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Beauregard Parish Sheriff's contributions to the System for the years ending June 30, 2021, 2020, and 2019 were \$701,489, \$641,900, and \$568,999, respectively, equal to the required contributions for each year.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2021.

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

At June 30, 2021, the Sheriff reported a liability of \$4,912,586 for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating Sheriffs, actuarially determined. At June 30, 2020 the Sheriff's proportion was .709793%, which was a decrease of .008624% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Sheriff recognized pension expense of \$1,272,872. At June 30, 2021, the Sheriff recognized deferred outflows of resources and deferred inflows of resources related to pension from the following:

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 574,182
Changes of assumptions	1,207,466	-
Net difference between projected and actual earnings on pension plan investments	1,181,937	-
Changes in proportion of net pension liability	196,103	84,849
Differences between employer and proportionate share of contributions	1,816	35,158
Sheriff's contributions subsequent to the measurement date	701,489	-
Total	<u>\$ 3,288,811</u>	<u>\$ 694,189</u>

The \$701,489 reported as deferred outflows of resources related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2022	\$ 283,390
2023	537,397
2024	605,596
2025	410,331
2026	56,419
Total	<u>\$ 1,893,133</u>

*Actuarial Methods and Assumptions*

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

The components of the net pension liability of the Sheriff as of June 30, 2020 are as follows:

Total Pension Liability	\$ 32,169,140
Plan Fiduciary Net Position	<u>(27,256,554)</u>
Total Net Pension Liability	<u>\$ 4,912,586</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020 are as follows:

Valuation Date	June 30, 2020
Actuarial Cost Method	Individual Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	7.00%, net of pension plan investment expense; including inflation
Discount Rate	7.00%
Projected Salary Increases	5.00% (2.50% Inflation, 2.50% Merit)

Beauregard Parish Sheriff

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 disabled annuitants, each with full generational projection using the appropriate MP2019 scale.</p>
Expected Remaining Service Lives	<p>2020 – 6 years</p> <p>2019 – 6 years</p> <p>2018 – 6 years</p> <p>2017 – 7 years</p> <p>2016 – 7 years</p> <p>2015 – 6 years</p>
Cost of Living Adjustments	<p>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.</p>

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. The mortality was then projected forward to a period equivalent to the estimated duration of the Fund’s liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates 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 were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return for each major asset class based on the Fund’s target asset allocation as of June 30, 2020, are summarized in the following table:

Asset Class	Expected Rate of Return		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62.00%	6.80%	4.20%
Fixed income	23.00%	2.40%	0.60%
Alternative Investments	15.00%	4.70%	0.70%
Totals	100.00%		5.50%
Inflation			2.40%
Expected Arithmetic Nominal Return			7.90%

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers 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.

*Sensitivity to Changes in Discount Rate*

The following presents the net pension liability of the Sheriff calculated using the discount rate of 7.00%, as well as what the Sheriff's net pension liability would be if it were calculated using a discount rate that is one percentage point lower 6.00% or one percentage point higher 8.00% than the current rate, as of June 30, 2020:

	Changes in Discount Rate:		
	1.00% Decrease 6.00%	Current Discount Rate 7.00%	1.00% Increase 8.00%
Net Pension Liability	\$ 8,922,962	\$ 4,912,586	\$ 1,568,128

*Payables to the Pension Plan*

These financial statements include a payable to the pension plan of \$51,322, which is the legally required contribution due at June 30, 2021. This amount is recorded in accrued expenses.

State of Louisiana, Public Employees Deferred Compensation Plan

The Sheriff offers membership in the State of Louisiana, Public Employees Deferred Compensation Plan, a qualified retirement plan under section 457 of the Internal Revenue Code administered by Great West Life and Annuity Insurance Company.

The Louisiana Deferred Compensation Plan provides state, parish and municipal employees with the opportunity to invest money on a before-tax basis, using payroll deduction. Participants defer federal and state income tax on their contributions. In addition, interest or earnings on the account accumulates tax-deferred. Participants may join the plan with as little as \$10 per pay period, \$20 per month, and contribute up to 100% of taxable compensation, not to exceed \$19,500 and \$19,500 per calendar years for 2020 and 2021, respectively. Additionally, if age 50 or older an additional amount may be deferred (up to \$6,500 and \$6,500 per calendar years 2020 and 2021 respectively) above the annual deferral limit.

A special "catch-up" provision may be used to invest up to \$39,000 per year for three years prior to retirement. Any amount excluded from gross income through salary reduction under a 403(b) annuity, a 401(k) profit-sharing plan or a Simplified Employee Pension (SEP) is to be treated as amounts deferred under this deferred compensation plan. Participants joining the Plan may choose the amount to contribute and the investment option(s). They may revise their choice at any time, transfer monies to other available investment options and may increase, decrease or stop deferrals any time. The Plan offers both a guaranteed option and variable investment options, from which participants may select a fund or combination of funds to satisfy their personal investment objectives. Each of the funds has independent investment objectives and utilizes different investment strategies. With the exception of the Great-West Guaranteed Fund, the remaining investment options are variable in nature. Values of the variable options are not guaranteed as to a fixed dollar amount and may increase or decrease according to the investment experience of the underlying portfolio. The expense to administer the Plan is borne by all participants. The administrative fee is .85% and is assessed on each of the options selected. The variable options also have investment management fees that vary based upon the option chosen. Both the administrative and investment management fees are calculated and deducted daily on a pro-rata basis. There are no annual contract charges or

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

transaction charges. At retirement, 100% of the account value will be applied to any of the following settlement options chosen. These options include among others:

- Periodic payment
- Payments over your lifetime
- Payments for a specific time or amount
- Joint and survivor benefits
- Lump-sum payment
- Any combination of the above options

The Plan is administered by Great-West Life and Annuity Insurance Company; 2237 South Acadian Thruway Suite 702; Baton Rouge, LA 70808; (800) 937-7604 or (225) 926-8086.

**11. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

General Information about the OPEB Plan

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

*Benefits Provided* – Medical and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree only (not dependents). Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) age is the earlier of completion of 30 years of service or attainment of 55 with 15 years of service.

Life insurance coverage is continued to retirees by election and is based on a blended rate for active and retired employees. The employer pays for \$10,000 of life insurance after retirement for retirees, 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	38
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	101
	139

Total OPEB Liability

The Sheriff’s total OPEB liability of \$11,135,919 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	2.00%
Salary increases	3.00%, including inflation
Discount Rate	2.21%
Healthcare cost trend rates	5.50% annually until year 2030, then 4.50%
Mortality	SOA RP-2014 table

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2021, the end of 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, 2009 to June 30, 2021.

Changes in the Total OPEB Liability

Balance at June 30, 2020	<u>\$ 10,414,275</u>
Changes for the year:	
Service cost	136,520
Interest	231,664
Differences between expected and actual experience	521,374
Changes in assumptions	89,877
Benefit payments and net transfers	<u>(257,791)</u>
Net changes	<u>\$ 721,644</u>
Balance at June 30, 2021	<u>\$ 11,135,919</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:

	1.00% Decrease (1.16%)	Current Discount Rate (2.16%)	1.00% Increase (3.16%)
Total OPEB liability	<u>\$ 13,324,439</u>	<u>\$ 11,135,919</u>	<u>\$ 9,437,001</u>

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

	1.00% Decrease (4.50%)	Current Trend (5.50%)	1.00% Increase (6.50%)
Total OPEB liability	<u>\$ 9,622,463</u>	<u>\$ 11,135,919</u>	<u>\$ 13,052,636</u>

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 \$660,658. 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 experience	\$ 542,187	\$ 519,666
Changes in assumptions	2,133,755	-
Total	<u>\$ 2,675,942</u>	<u>\$ 519,666</u>

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

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

Year ended June 30:		
2022	S	292,474
2023		292,474
2024		292,474
2025		292,474
2026		292,474
Thereafter		693,906

**12. TAXES PAID UNDER PROTEST**

The net position held for others in the agency funds at June 30, 2021, as reflected on Statement J, include \$2,715,124 of taxes paid under protest along with interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collection Agency Fund.

**13. RESTRICTED FUND BALANCES**

The sales tax fund had \$915,271 of restricted fund balance as of June 30, 2020. The fund balance is restricted by a ten year sales tax proposition passed by the voters of the parish with an expiration date of October 1, 2024.

**14. EX-OFFICIO TAX COLLECTOR**

The amount of cash on hand at year end was \$3,021,196. The unsettled balances of the Tax Collector Fund at June 30, 2021 consist of the following:

Ad valorem taxes	\$	2,625,084
Refunds		6,891
Sales taxes		389,221
Total	\$	3,021,196

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

Beauregard Parish School Board	S	15,412,068
Beauregard Parish Police Jury		7,448,261
Beauregard Parish Library		2,162,170
Beauregard Parish Assessor		1,278,022
Beauregard Parish Sheriff		4,643,481
Louisiana Department of Agriculture and Forestry		46,896
Beauregard Parish Waterworks District No. 2		679,419
Beauregard Parish Fire District No. 1		557,676
Beauregard Parish Fire District No. 3		259,225
City of DeRidder		821,382
Town of Merryville		22,175
Beauregard Parish Waterworks District No. 5		134,141
Beauregard Parish Waterworks District No. 6		43,750
Total	S	33,508,666



Beauregard Parish Sheriff

Notes to the Financial Statements (Concluded)

For the fiscal year ended June 30, 2021, the ad valorem taxes assessed and uncollected were due to movable property and the amounts are as follows:

	<u>Uncollectible</u>	<u>Bankruptcy</u>	<u>Pending Payment</u>	<u>Change Order</u>	<u>Total</u>
Beauregard Parish Police Jury	\$ 4,007	\$ 5,783	\$ 180	\$ -	\$ 9,970
Beauregard Parish School Board	12,061	7,943	506	-	20,510
Beauregard Parish Assessor	1,023	674	43	-	1,740
Beauregard Parish Library	1,731	1,140	73	-	2,944
Beauregard Parish Sheriff	3,636	2,395	153	-	6,184
Beauregard Parish Waterworks					
District No. 6	357	-	-	-	357
Beauregard Parish Fire District No. 1	1,006	-	-	-	1,006
Beauregard Parish Fire District No. 3	87	3,399	-	-	3,486
City of DeRidder	1	-	65	-	66
Beauregard Parish Waterworks					
District No. 2	2,520	-	-	-	2,520
Total	<u>\$ 26,429</u>	<u>\$ 21,334</u>	<u>\$ 1,020</u>	<u>\$ -</u>	<u>\$ 48,783</u>

The Beauregard Parish Sheriff collects and distributes sales taxes for the following governments:

	<u>Total Collections</u>	<u>Collection Cost</u>	<u>Final Distribution</u>
Beauregard Parish School Board	\$ 14,987,022	\$ 16,359	\$ 14,970,663
(Outside all corporate limits 2.00%)			
(Inside DeRidder city limits 2.00%)			
(Inside Merryville city limits 1.00%)			
Beauregard Parish Policy Jury	9,087,516	12,802	9,074,714
(Outside all corporate limits 2.25%)			
(Inside DeRidder city limits .25%)			
(Inside Merryville city limits .25%)			
Beauregard Parish Sheriff (.50%)	3,776,992	4,117	3,772,875
City of DeRidder (2.25%)	8,751,627	6,171	8,745,456
Town of Merryville (3.25%)	432,674	355	432,319
Total	<u>\$ 37,035,831</u>	<u>\$ 39,804</u>	<u>\$ 36,996,027</u>

The Beauregard Parish Sheriff collects and distributes occupational licenses for the following governments:

	<u>Total Collections</u>
Beauregard Parish Policy Jury	\$ 274,992
City of DeRidder	561,329
Town of Merryville	41,024
Total	<u>\$ 877,345</u>

REQUIRED SUPPLEMENTAL INFORMATION

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

	Budgeted Amounts		Actual Amount	Budget to Actual differences over (under)
	Original	Final		
Revenues				
Taxes:				
Ad valorem	\$ 4,200,000	\$ 4,650,000	\$ 4,648,596	\$ (1,404)
Intergovernmental:				
Federal grants	187,500	2,175,000	2,174,474	(526)
State grants	8,000	27,000	17,551	(9,449)
Local grants	54,000	55,000	5,925	(49,075)
State supplemental pay	380,000	380,000	383,957	3,957
Fees, charges and commissions for services	2,546,500	2,471,000	2,639,029	168,029
Investment income	20,500	20,000	11,136	(8,864)
Rental income	-	5,350	5,629	279
Miscellaneous	500	-	349	349
Total revenues	<u>\$ 7,397,000</u>	<u>\$ 9,783,350</u>	<u>\$ 9,886,646</u>	<u>\$ 103,296</u>
Expenditures				
General government				
Tax collector	\$ 370,000	\$ 273,000	\$ 264,265	\$ 8,735
Public Safety				
Administrative	850,000	760,000	744,798	15,202
Community services	100,000	431,000	415,570	15,430
Civil services	345,000	443,000	437,693	5,307
Criminal investigation	4,395,000	4,742,000	4,707,211	34,789
Custody of prisoners	2,793,000	2,833,000	2,820,294	12,706
Communications	608,000	688,000	673,780	14,220
Automotive services	475,000	450,000	467,263	(17,263)
Capital outlay	200,000	200,000	202,726	(2,726)
Total expenditures	<u>\$ 10,136,000</u>	<u>\$ 10,820,000</u>	<u>\$ 10,733,600</u>	<u>\$ 86,400</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,739,000)</u>	<u>\$ (1,036,650)</u>	<u>\$ (846,954)</u>	<u>\$ 189,696</u>
Other financing sources (uses):				
Transfers in	\$ 2,729,000	\$ 3,757,000	\$ 3,750,134	\$ (6,866)
Transfers out	-	(15,000)	-	15,000
Insurance proceeds	-	-	102,833	102,833
Sale of assets	10,000	10,000	10,012	12
Total other financing sources (uses)	<u>\$ 2,739,000</u>	<u>\$ 3,752,000</u>	<u>\$ 3,862,979</u>	<u>\$ 110,979</u>
Net change in fund balance	\$ -	\$ 2,715,350	\$ 3,016,025	\$ 300,675
Fund balances at beginning of year	<u>7,527,554</u>	<u>8,172,186</u>	<u>8,172,186</u>	<u>-</u>
Fund balances at end of year	<u>\$ 7,527,554</u>	<u>\$ 10,887,536</u>	<u>\$ 11,188,211</u>	<u>\$ 300,675</u>

Special Revenue Fund  
Sales Tax Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amount	Budget to Actual differences over (under)
	Original	Final		
Revenues				
Taxes:				
Sales	\$ 2,700,000	\$ 3,750,000	\$ 3,764,321	\$ 14,321
Investment income	4,000	7,000	406	(6,594)
Total revenues	<u>\$ 2,704,000</u>	<u>\$ 3,757,000</u>	<u>\$ 3,764,727</u>	<u>\$ 7,727</u>
Expenditures				
General government	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over expenditures	<u>\$ 2,704,000</u>	<u>\$ 3,757,000</u>	<u>\$ 3,764,727</u>	<u>\$ 7,727</u>
Other financing sources (uses):				
Transfers out	<u>\$ (2,704,000)</u>	<u>\$ (3,757,000)</u>	<u>\$ (3,750,000)</u>	<u>\$ 7,000</u>
Net change in fund balance	\$ -	\$ -	\$ 14,727	\$ 14,727
Fund balances at beginning of year	<u>722,785</u>	<u>900,544</u>	<u>900,544</u>	<u>-</u>
Fund balances at end of year	<u><u>\$ 722,785</u></u>	<u><u>\$ 900,544</u></u>	<u><u>\$ 915,271</u></u>	<u><u>\$ 14,727</u></u>

Schedule of the Sheriff's Proportionate Share of the Net Pension Liability  
For the Year Ended June 30, 2021

	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019
Sheriff's proportion of the net pension liability (asset)	.659117%	.661954%	.630562%	.671228%	.721692%
Sheriff's proportionate share of the net pension liability (asset)	\$2,610,107	\$2,950,671	\$4,002,111	\$2,906,601	\$2,767,435
Sheriff's covered-employee payroll	\$4,356,995	\$4,306,436	\$4,649,258	\$4,966,629	\$4,644,890
Sheriff's proportionate share of the net pension liability (asset) as a percentage of it's covered-employee payroll	59.91%	68.52%	86.08%	58.52%	59.58%
Plan fiduciary net position as a percentage of the total pension liability	87.34%	86.60%	82.10%	88.48%	90.41%

(Continued)

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the Sheriff's Proportionate Share of the Net Pension Liability  
For the Year Ended June 30, 2021

	<u>June 30,</u> <u>2020</u>	<u>June 30,</u> <u>2021</u>
Sheriff's proportion of the net pension liability (asset)	.718417%	.709793%
Sheriff's proportionate share of the net pension liability (asset)	\$3,398,277	\$4,912,586
Sheriff's covered-employee payroll	\$5,240,000	\$5,726,441
Sheriff's proportionate share of the net pension liability (asset) as a percentage of it's covered-employee payroll	64.85%	85.79%
Plan fiduciary net position as a percentage of the total pension liability	88.91%	84.73%

(Concluded)

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the Sheriff's Pension Contributions  
For the Year Ended June 30, 2021

	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019
Contractually required contribution	\$ 625,413	\$ 592,135	\$ 616,026	\$ 633,319	\$ 568,999
Contributions in relation to the contractually required contribution	<u>625,413</u>	<u>592,135</u>	<u>616,026</u>	<u>633,319</u>	<u>568,999</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Sheriff's covered-payroll	\$4,356,995	\$4,306,436	\$4,649,258	\$4,966,629	\$4,644,890
Contributions as a percentage of covered-employee payroll	14.25%	13.75%	13.25%	12.75%	12.25%

(Continued)

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the Sheriff's Pension Contributions  
For the Year Ended June 30, 2021

	June 30, 2020	June 30, 2021
Contractually required contribution	\$ 641,900	\$ 701,489
Contributions in relation to the contractually required contribution	<u>641,900</u>	<u>701,489</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Sheriff's covered-payroll	\$5,240,000	\$5,726,441
Contributions as a percentage of covered-employee payroll	12.25%	12.25%

(Concluded)

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.



Schedule of Changes in Net OPEB Liability and Related Ratios  
For the Year Ended June 30, 2021

	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Total OPEB Liability				
Service cost	\$ 201,646	\$ 145,516	\$ 196,977	\$ 136,520
Interest	287,217	284,726	290,012	231,664
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(166,899)	92,639	(494,430)	521,374
Changes of assumptions	-	148,401	2,478,501	89,877
Benefit payments	(261,904)	(276,309)	(244,352)	(257,791)
Net change in total OPEB liability	<u>\$ 60,060</u>	<u>\$ 394,973</u>	<u>\$ 2,226,708</u>	<u>\$ 721,644</u>
Total OPEB liability - beginning	<u>\$ 7,732,534</u>	<u>\$ 7,792,594</u>	<u>\$ 8,187,567</u>	<u>\$ 10,414,275</u>
Total OPEB liability - ending	<u><u>\$ 7,792,594</u></u>	<u><u>\$ 8,187,567</u></u>	<u><u>\$ 10,414,275</u></u>	<u><u>\$ 11,135,919</u></u>
Covered-employee payroll	\$ 3,954,761	\$ 4,073,404	\$ 4,213,478	\$ 4,339,882
Net OPEB liability as a percentage of covered-employee payroll	197.04%	201.00%	247.16%	256.59%
<b>Notes to Schedule:</b>				
<i>Benefit Changes:</i>	None	None	None	None
<i>Changes of Assumptions:</i>	None	None	None	None
<i>Discount Rate:</i>	3.62%	3.50%	2.21%	2.16%
<i>Mortality:</i>	RP-2000	RP-2000	RP-2014	RP-2014
<i>Trend:</i>	5.50%	5.50%	Variable	Variable

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

OTHER SUPPLEMENTAL INFORMATION

Schedule of Cash on Hand, Taxes Collected for the Current Year  
and an Itemized Statement of All Taxes Assessed and Uncollected  
with Explanations of Uncollected Amounts by the Sheriff as the  
Ex-Officio Tax Collector for the Parish of Beauregard  
For the Year Ended June 30, 2021

## Taxes collected as of June 30, 2021

Type of Taxes	Amount
Ad valorem taxes	\$ 33,508,665
Interest on delinquent taxes	9,885
Tax notices/adv/cost	48,477
La Tax Commission Assessment fees	30,593
Prior year taxes	35,721
Payments in lieu of taxes	22,648
State revenue sharing	743,769
Redemptions received	24,169
Sales taxes	37,035,829
Occupational licenses	877,345

## Uncollected ad valorem taxes as of June 30, 2021

Parcel Number	Assessed Amount	Reason for failure to collect
1302160900	356	Pending change order
604297765	393	Uncollectible
1604002306AI	1,227	Uncollectible
1101025550H	1,078	Uncollectible
705222400	44	Uncollectible
1101065718	257	Uncollectible
1332180697N	28	Pending change order
1332180697BB	66	Pending change order
1604184496AA	582	Uncollectible
1604491723A	442	Uncollectible
0503622142H	120	Uncollectible
705191800	206	Uncollectible
1334000248D	367	Pending change order
1604088491	3,713	Uncollectible
1101065717	14,657	Uncollectible
0805752565A	283	Uncollectible
1337647514D	77	Pending change order
0503622142K	595	Uncollectible
1705181175	21,334	Bankruptcy
1337260056A	10	Uncollectible
1201931095	2,822	Uncollectible
1336336693B	73	Pending change order
1332180697BF	52	Pending change order

#

STATE OF LOUISIANA, PARISH OF BEAUREGARD

AFFIDAVIT

Mark Herford, Sheriff of Beauregard Parish

BEFORE ME, the undersigned authority, personally came and appeared, Mark Herford, the sheriff of Beauregard Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$ 2,975,429 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 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.

Handwritten signature of Mark Herford over a line, with the printed text "Signature" and "Sheriff of Beauregard" below it.

SWORN to and subscribed before me, Notary, this 17th day of December 2021 in my office DeRidder, Louisiana.

Handwritten signature of Sara Franks over a line, with the printed text "(Signature)" to the right.

Handwritten name "Sara Franks" over a line, followed by "# 153101". Below this is the printed text "Notary Public" and "Expires at death (Commission)#".

#  
#

Schedule of Compensation, Benefits and  
Other Payments to Agency Head  
For the Year Ended June 30, 2021

Agency Head Name - Mark Herford

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 173,191
Benefits - insurance	10,478
Benefits - retirement	45,443
Deferred compensation	9,750
Benefits - other	-
Car allowance	-
Vehicle provided by government	Yes
Cell phone	-
Dues	-
Vehicle rental	-
Per diem	75
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	1,239
Housing	-
Unvouchered expenses	-
Special meals	-
Other	-

Schedule of Expenditures of Federal Awards By Grant  
For the Year Ended June 30, 2021

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-through Grantor and Number</i>	<i>Name of Grant - Grant ID No.</i>	<i>Federal Expenditures(\$)</i>
<b><i>Other Programs</i></b>				
Department of Homeland Security				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	La Governors OHSEP		\$ 7,535
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)				7,535
Emergency Management Performance Grants				
Emergency Management Performance Grants	97.042	La Governors OHSEP		27,783
Total Emergency Management Performance Grants				27,783
Homeland Security Grant Program				
Homeland Security Grant Program	97.067	La Governors OHSEP		105,981
Total Homeland Security Grant Program				105,981
<i>Total Department of Homeland Security</i>				141,299
United States Department of Justice				
Coronavirus Emergency Supplemental Funding Program				
Coronavirus Emergency Supplemental Funding Program	16.034	La Commission on Law Enforcement		50,000
Total Coronavirus Emergency Supplemental Funding Program				50,000

(Continued)

The accompanying notes are an integral part of this schedule.

Schedule of Expenditures of Federal Awards By Grant  
For the Year Ended June 30, 2021

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-through Grantor and Number</i>	<i>Name of Grant - Grant ID No.</i>	<i>Federal Expenditures(\$)</i>
Edward Byrne Memorial Justice Assistance Grant Program				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	La Commission on Lae Enforcement		<u>150,019</u>
Total Edward Byrne Memorial Justice Assistance Grant Program				<u>150,019</u>
<i>Total United States Department of Justice</i>				200,019
Department of the Treasury				
Coronavirus Relief Fund				
Coronavirus Relief Fund	21.019	La Governors OHSEP		<u>1,833,156</u>
Total Coronavirus Relief Fund				<u>1,833,156</u>
<i>Total Department of the Treasury</i>				<u>1,833,156</u>
<b><i>Total Other Programs</i></b>				<u>2,174,474</u>
<b><i>Total Expenditures of Federal Awards</i></b>				<u>\$ 2,174,474</u>
				(Concluded)

The accompanying notes are an integral part of this schedule.

Notes to the Schedule of Expenditures of Federal Awards  
As of and for the Year Ended June 30, 2021

Note A. Scope of Audit

The audit was performed pursuant to the *Single Audit Act of 1996* and the *Uniform Guidance*.

Summary of significant accounting policies:

The Schedule of Expenditures of Federal Awards has been prepared on the full accrual basis of accounting used by the Sheriff in preparation of the government wide financial statements that report these awards. The accounting policies of the Sheriff conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The preparation of the Schedule of Expenditures of Federal Awards in conformity with accounting principles generally accepted in the United States of America requires management to make certain assumptions that affect the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

Note B. Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Sheriff that were received directly from federal agencies or passed through other entities and governmental agencies.

The Sheriff has prepared this Schedule of Expenditures of Federal Awards to comply with the provisions of the Uniform Guidance. The Uniform Guidance stipulates that a Schedule of Expenditures of Federal Awards be prepared showing total expenditures of each federal award program as identified in the Catalog of Federal Domestic Assistance (CFDA) and for other federal financial awards that have not been assigned a catalog number.

Note C. Major Federal Awards Program

The Sheriff's major federal awards program for the year ended June 30, 2021 was determined based on program activity. The Sheriff's major program for the year ended June 30, 2021 consisted of a federally assisted high risk "Type A" program.

Note D. Subsequent Events

The Sheriff is required to evaluate events or transactions that may occur after the schedule of expenditures of federal awards date for potential recognition or disclosure in the notes to the schedule of expenditures of federal awards. The Sheriff performed such an evaluation through the date of the opinion, which is the date which the schedule of expenditures of federal awards was available to be issued, and noted no events or transactions that occurred after the schedule of expenditures of federal awards date requiring recognition or disclosure.

Note E. Indirect Cost Rate

The Sheriff has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



Beauregard Parish Sheriff  
 LLA Entity ID # 3070  
 Justice System Funding Schedule -  
 Collecting/Disbursing Entity  
 For the Year Ended June 30, 2021

Schedule 10

<i>Cash Basis Presentation</i>	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 6/30/2021
Beginning Balance of Amounts Collected	\$ 322,554	\$ 323,655
Collections:		
Civil Fees	\$ 289,087	\$ 623,018
Bond Fees	76,740	83,710
Asset Forfeiture/Sale		
Criminal Court Costs/Fees	202,979	332,256
Criminal Fines - Other	183,370	280,905
Restitution	1,282	151
Probation/Parole/Supervision Fees	51,212	56,470
Interest Earned on Collected Balances	62	72
Subtotal Collections	\$ 804,732	\$ 1,376,582
Disbursements to Governments & Nonprofits:		
BPPJ Criminal Court Cost	\$ 30,994	\$ 53,840
BPPJ Criminal Court Fines	139,693	213,405
BPPJ Probations Fees	51,212	56,470
BPPJ Bond Fees	14,040	15,640
36th Judicial Expense Fund-Criminal Court Costs	20	-
36th Judicial District Indigent Defender Fund-Criminal Court Costs	47,115	75,075
36th Judicial District Indigent Defender Fund-Bond Fees	15,412	17,050
36th Judicial District Chief Judge Criminal Court Costs	5,210	8,288
Brian Lestage Clerk Of Court-Criminal Court Costs	20,337	32,187
Brian Lestage Clerk Of Court-Bond Fees	1,372	1,410
City Of Deridder-Criminal Court Costs	240	370
Crimestoppers Criminal Court Costs	2,082	3,306
Department Of Public Safety Criminal Court Costs	1,237	790
Dhh/Th/Sci Criminal Court Costs	3,794	6,048
Secretary Of State(Keep La Beautiful Fund)-Criminal Court Costs	25	-
La Dept Of Wildlife & Fisheries Criminal Court Costs	8	10
La Commission On Law Enforcement Criminal Court Costs	3,763	5,939
Louisiana Supreme Court-Criminal Court Costs	452	740
District Attorney Criminal Court Costs	32,618	52,939
District Attorney Criminal Court Fines	21,806	33,676
District Attorney Restitution	1,282	151
District Attorney Bond Fees	18,842	20,575
Southwest Louisiana Criminalistics Lab Criminal Court Costs	43,582	71,094
Southwest Louisiana Criminalistics Lab Bond Fees	1,372	1,410
Town Of Merryville Criminal Court Costs	100	100
Treasurer State Of La-Cmis-Criminal Court Costs	3,129	4,956
Beauregard Parish Clerk Of Court-Civil Fees	4,278	16,768
Caddo Clerk Of Court-Civil Fees	49	-
Calcasieu Parish Sheriff's Office-Civil Fees	125	644

(Continued)

Beauregard Parish Sheriff  
 LLA Entity ID # 3070  
 Justice System Funding Schedule -  
 Collecting/Disbursing Entity  
 For the Year Ended June 30, 2021

Schedule 10

<i>Cash Basis Presentation</i>	First Six Month Period Ended <u>12/31/2020</u>	Second Six Month Period Ended <u>6/30/2021</u>
East Baton Rouge Parish Clerk Of Court-Civil Fees	160	-
Lafayette Parish Sheriff'S Office-Civil Fees	67	-
Rapides Parish Sheriff'S Office-Civil Fees	36	-
Vernon Parish 30th Judicial Court-Civil Fees	241	65
Vernon Parish Sheriff's Office-Civil Fees	228	78
Calcasieu Clerk Of Court-Civil Fees	-	137
East Baton Rouge Parish Sheriff-Civil Fees	-	6
Jefferson Davis Parish Sheriff'S Office-Civil Fees	-	203
Sabine Parish Clerk Of Court-Civil Fees	-	205
Sabine Parish Sheriff'S Office-Civil Fees	-	59
Tangipahoa Parish Sheriff's Office-Civil Fees	-	81
<hr/>		
Less: Amounts Retained by Collection Agency:		
Mark Herford Sheriff, Criminal Court Costs	6,164	8,770
Mark Herford Sheriff, Criminal Court Fines	21,871	33,824
Mark Herford Sheriff-Bond Fees	25,702	27,625
Mark Herford Sheriff-Interest Earned On Cash Bond Fund	62	72
Mark Herford Sheriff-Civil Fees	70,991	106,413
<hr/>		
Less: Disbursements to Individuals/3rd Party Collection Processing Agencies:		
Refunds	6,230	16,067
Other Disbursements To Individuals	207,690	356,496
<hr/>		
Subtotal Disbursements/Retainage	\$ 803,631	\$ 1,242,982
<hr/>		
Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 323,655</u>	<u>\$ 457,255</u>
<hr/>		
Ending Balance of "Partial Payments" Collected but not Disbursed	<u>\$ -</u>	<u>\$ -</u>
		(Concluded)

Beauregard Parish Sheriff  
 LLA Entity ID # 3070  
 Justice System Funding Schedule -  
 Receiving Entity  
 For the Year Ended June 30, 2021

Schedule 11

	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 6/30/2021
Receipts From:		
Beauregard Parish Sheriff's Office - Criminal Court Costs	\$ 6,164	\$ 8,770
Beauregard Parish Sheriff's Office - Criminal Court Fines	21,871	33,824
Beauregard Parish Sheriff's Office - Bond Fees	25,702	27,625
Beauregard Parish Sheriff's Office - Civil Fees	70,991	106,413
Beauregard Parish Sheriff's Office - Interest on Collected Deposits	62	72
Subtotal Receipts	\$ 124,790	\$ 176,704
Ending Balance of Amounts Assessed but not Received	\$ -	\$ -

## OTHER REPORTS

Schedule of Prior Year Audit Findings  
Year Ended June 30, 2021

There were no prior year audit findings reported as of June 30, 2020.

Schedule of Current Year Audit Findings and Management's Response  
Year Ended June 30, 2021

There were no current year audit findings reported as of June 30, 2021.

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

SUMMARY OF AUDIT RESULTS

The following summarize the audit results:

1. An unmodified opinion was issued on the primary government financial statements of the Beauregard Parish Sheriff as of and for the year ended June 30, 2021.
2. The audit disclosed no material weaknesses in internal control.
3. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.
4. The audit did not disclose any material weaknesses in internal control over major programs.
5. An unmodified opinion was issued on compliance for major programs.
6. The audit did not disclose findings related to federal awards that are required to be reported in accordance with the Uniform Guidance.
7. The following program was major for the year ended June 30, 2021:  

Coronavirus Relief Fund – CFDA #21.019
8. \$750,000 was the threshold used to distinguish Type A and Type B programs.

The Beauregard Parish Sheriff did not qualify as a low-risk auditee.

# Windham & Reed, L.L.C.

*A Professional Corporation*

1620 North Pine Street  
DeRidder, LA 70634  
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John A. Windham, CPA  
Charles M. Reed, Jr., CPA

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

The Honorable Mark Herford  
Sheriff and Ex-Officio Tax Collector  
Beauregard Parish Sheriff  
DeRidder, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Beauregard Parish Sheriff as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Beauregard Parish Sheriff's basic financial statements, and have issued our report thereon dated December 20, 2021.

### **Internal Control over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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



The Honorable Mark Herford  
Sheriff and Ex-Officio Tax Collector  
Beauregard Parish Sheriff  
DeRidder, Louisiana

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "John U. Windham, CPA". The signature is written in a cursive style with a large initial 'J'.

DeRidder, Louisiana  
December 20, 2021

# Windham & Reed, L.L.C.

*Certified Public Accountants*

1620 North Pine Street  
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John A. Windham, CPA  
Charles M. Reed, Jr., CPA

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

The Honorable Mark Herford  
Sheriff and Ex-Officio Tax Collector  
Beauregard Parish Sheriff  
DeRidder, Louisiana

### **Report on Compliance for Each Major Federal Program**

We have audited the Beauregard 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 Beauregard Parish Sheriff's major federal programs for the year ended June 30, 2021. Beauregard Parish Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

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

### ***Auditor's Responsibility***

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

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

### ***Opinion on Each Major Federal Program***

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

The Honorable Mark Herford  
Sheriff and Ex-Officio Tax Collector  
Beauregard Parish Sheriff  
DeRidder, Louisiana

### **Report on Internal Control over Compliance**

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

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

Our 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



DeRidder, Louisiana  
December 20, 2021