

CALCASIEU PARISH SHERIFFS OFFICE

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CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Financial Report
For the Year Ended June 30, 2021



CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	4
REQUIRED SUPPLEMENTARY INFORMATION – PART I	
Management's Discussion and Analysis (UNAUDITED)	7-13
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of Net Position	15
Statement of Activities	16
FUND FINANCIAL STATEMENTS (FFS)	
Balance Sheet - Governmental Funds	19
Reconciliation of the Balance Sheet - Governmental Funds - to the Statement of Net Position	20
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	21
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - to the Statement of Activities	22
Custodial Funds:	
Combining Statement of Fiduciary Assets and Liabilities	23
Combining Statement of Changes in Fiduciary Assets and Liabilities	24
NOTES TO THE FINANCIAL STATEMENTS	27
REQUIRED SUPPLEMENTARY INFORMATION – PART II	
Budgetary Comparison Schedule - General Fund	56
Schedule of Employer's Proportionate Share of Net Pension Liability	57
Schedule of Employer's Contribution	58
Schedule of Changes in Total OPEB Liability and Related Ratios	59
Note to the Required Supplementary Information	60

CONTENTS (Continued)

	PAGE
OTHER SUPPLEMENTARY INFORMATION	
Nonmajor Funds:	
Combining Balance Sheet - Special Revenue Funds	64
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds	65
Budgetary Comparison Schedule – Other Governmental Funds	66
Calcasieu Parish Sheriff’s Sworn Statement	67
Calcasieu Parish Tax Collector’s Tax Roll Status Report	68
Schedule of Compensation, Benefits and Other Payments to Agency Head	72
Justice System Funding Schedule – Collecting/Disbursing Entity	73
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	75
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	76
COMPLIANCE AND INTERNAL CONTROL	
Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	78
Independent Auditors’ Report on Compliance with Requirements that could have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	80
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	82



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INDEPENDENT AUDITORS' REPORT

Calcasieu Parish Sheriff
Lake Charles, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu 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 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.

Auditors' 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. 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.

Calcasieu Parish Sheriff
Lake Charles, 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, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 through 13, budgetary comparison information on page 57, the schedule of employer's proportionate share of net pension liability on page 58, the schedule of employer's contribution on page 59, and the schedule of changes in total OPEB liability and related ratios on page 60 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Calcasieu Parish Sheriff's basic financial statements. The nonmajor fund financial statements, budgetary comparison schedule – other governmental funds, Calcasieu Parish Sheriff's sworn statement, the Calcasieu Parish Tax Collector's tax roll status report, the schedule of compensation, benefits and other payments to agency head, the justice system funding schedule – receiving entity and the justice system funding schedule – collecting/disbursing entity, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The other supplementary information on pages 64 through 76 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Calcasieu Parish Sheriff.

The schedule of expenditures of federal awards, on pages 77 through 79, is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a and is also not a required part of the basic financial statements.

Calcasieu Parish Sheriff
Lake Charles, Louisiana

The nonmajor fund financial statements, budgetary comparison schedule – other governmental funds, Calcasieu Parish Sheriff’s sworn statement, the Calcasieu Parish Tax Collector’s tax roll status report, the schedule of compensation, benefits and other payments to agency head, the justice system funding schedule – receiving entity, the justice system funding schedule – collecting/disbursing entity and the schedule of expenditures of federal awards 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 combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated December 17, 2021, on our consideration of the Calcasieu 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 Calcasieu 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 Calcasieu Parish Sheriff’s internal control over financial reporting and compliance



Lake Charles, Louisiana
December 17, 2021

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis

Within this section of the Calcasieu Parish Sheriff's ("Sheriff") annual financial report, the Sheriff's management is providing this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2021. The following information is provided by the current administration and is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

The Sheriff's governmental activities reported assets exceeding its liabilities by \$27,625,746 (net position) for the fiscal year reported.

Total expenditures of \$119,545,112 exceeded revenues of \$115,683,060, which resulted in current year excess of expenditures over revenues \$3,862,052.

The Sheriff's net position is comprised of the following:

- (1) Capital assets of \$40,546,466 included property and equipment of \$102,668,873, net of accumulated depreciation of \$64,535,966, work in process of \$1,687,426, and land of \$726,133.
- (2) Unrestricted net position of (\$12,920,720).

The Sheriff's governmental funds reported total ending fund balance of \$94,134,627 this year. This compares to the prior year ending fund balance of \$89,937,750, reflecting a increase of \$4,196,877 during the current year.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$53,624,502, or 58.6% of total General Fund expenditures and 55.5% of total General Fund revenues including transfers.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Sheriff also includes in this report additional information to supplement the basic financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Government-wide Financial Statements

The Sheriff's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Sheriff's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Position. This is the government-wide statement of position presenting information that includes all of the Sheriff's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Sheriff as a whole is improving or deteriorating. Evaluation of the overall health of the Sheriff would extend to other financial factors such as diversification of the taxpayer base in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities, which reports how the Sheriff's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the Sheriff's distinct activities or functions on revenues provided by the Sheriff's taxpayers.

The government-wide financial statements are presented on pages 15 and 16 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Sheriff uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Sheriff's most significant funds rather than the Sheriff as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The Sheriff uses governmental funds and fiduciary funds as follows:

Governmental funds are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Sheriff's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financial decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 19 through 22 of this report.

Individual fund information for non-major governmental funds is found in combining statements in a later section of this report.

Fiduciary funds are reported in the fund financial statements and report taxes collected for other taxing bodies, deposits held pending court action and the individual prison inmate accounts. The Sheriff only reports agency funds.

The basic fiduciary fund financial statements are presented on pages 23 through 25 of this report.

Notes to the basic financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 26 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning the Sheriff's budget presentations. Budgetary comparison statements are included as "required supplementary information" for the general fund. These schedules demonstrate compliance with the Sheriff's adopted and final revised budget. The Schedule of Employer's Proportionate Share of Net Pension Liability and the Schedule of Employer's Contribution demonstrate the Sheriff's liability of its pension plan in compliance with GASB 68 and 71. The Schedule of Changes in Total OPEB Liability and Related Ratios recognizes the Sheriff's future OPEB (Other Post Employment Benefits) obligations as required by GASB Statement 75. Required supplementary information can be found starting on page 56 of this report.

As discussed, the Sheriff reports major funds in the basic financial statement. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report beginning on page 64.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Financial Analysis of the Sheriff as a Whole

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the Sheriff as a whole. The Sheriff's net position at fiscal year-end is \$27,625,746. The following table provides a summary of the Sheriff's net position:

	<u>2021</u>	<u>Percentage</u>	<u>2020</u>	<u>Percentage</u>
Assets:				
Current assets	\$ 117,783,295	52.72%	\$ 92,467,763	49.93%
Capital assets	40,546,466	18.15%	38,937,210	21.02%
Total Assets	<u>158,329,761</u>	<u>70.88%</u>	<u>131,404,973</u>	<u>70.95%</u>
Deferred outflows of resources	65,062,721	29.12%	53,793,606	29.05%
Total assets and deferred outflows of resources	<u><u>\$ 223,392,482</u></u>	<u>100.00%</u>	<u><u>\$ 185,198,579</u></u>	<u>100.00%</u>
Liabilities:				
Current liabilities	\$ 23,470,479	11.99%	\$ 3,066,047	2.00%
Long-term liabilities	162,613,431	83.06%	144,141,746	93.77%
Total liabilities	<u>186,083,910</u>	<u>95.05%</u>	<u>147,207,793</u>	<u>95.77%</u>
Deferred inflows of resources	9,682,826	4.95%	6,502,988	4.23%
Total liabilities and deferred inflows of resources	<u>195,766,736</u>	<u>100.00%</u>	<u>153,710,781</u>	<u>100.00%</u>
Net position:				
Investment in capital assets	40,546,466		38,221,107	
Unrestricted	<u>(12,920,720)</u>		<u>(6,733,309)</u>	
Total net position	<u><u>\$ 27,625,746</u></u>		<u><u>\$ 31,487,798</u></u>	

The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 5.02-to-1 for the current year compared to 30.16-to-1 for the previous year.

Long-term liabilities and deferred outflow/inflow of resources consist primarily of other post-employment benefit liability, compensated absences payable and the net pension liability. For details of these liabilities see Note 8 for compensated absences, Note 9 for other post-employment benefits, and Note 10 for net pension liability.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Approximately 146.77% of the governmental activities' net position is invested in capital assets. The Sheriff uses these capital assets to provide services to its citizens.

Overall, the Sheriff's office reports a net position of \$27,625,746. This amount is \$3,862,052 less than last year. The Sheriff's office has \$40.5 million invested in capital assets. The Sheriff's overall financial position decreased during fiscal year 2021 due largely to a decrease in charges for services and expenses related to disaster recovery.

The following table provides a summary of the Sheriff's changes in net position:

	<u>2021</u>	<u>Percentage</u>	<u>2020</u>	<u>Percentage</u>
Revenues:				
Program:				
Charges for services/fines	\$ 16,375,085	14.16%	\$ 18,246,088	19.17%
Operating grants and contributions	7,490,387	6.47%	692,775	0.73%
Capital grants and contributions	-	0.00%	872,535	0.92%
General:				
Property taxes	23,878,453	20.64%	23,704,144	24.91%
Sales taxes	51,159,271	44.22%	45,102,214	47.39%
State supplemental pay	3,841,934	3.32%	4,050,956	4.26%
State revenue sharing	398,309	0.34%	395,814	0.42%
Interest	352,768	0.30%	1,254,049	1.32%
Disaster recovery proceeds	11,807,936	10.21%	164,164	0.17%
Gain (loss) on sale of assets	(12,629)	-0.01%	15,228	0.02%
Miscellaneous	391,546	0.33%	670,284	0.71%
Total revenues	<u>115,683,060</u>	100.00%	<u>95,168,251</u>	100.00%
Program expenses:				
Public safety	119,545,112	100.00%	101,604,584	100.00%
Total expenses	<u>119,545,112</u>	100.00%	<u>101,604,584</u>	100.00%
Change in net position	(3,862,052)		(6,436,333)	
Beginning net position	<u>31,487,798</u>		<u>37,924,131</u>	
Ending net position	<u>\$ 27,625,746</u>		<u>\$ 31,487,798</u>	

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Governmental Revenues

The Sheriff is heavily reliant on property and sales taxes as well as service fees and fines to support its operation. Service fees and fines provided 14.16%, property taxes provided 20.64% and sales taxes provided 44.22% of the Sheriff's total revenues. Overall revenues increased approximately \$20.5 million over the previous year primarily due to the Sheriff receiving disaster recovery proceeds during the year.

Governmental Functional Expenses

The total function of the Sheriff's office is public safety activities. Total actual expenditures of \$119.5 million was an increase of \$17.9 million over the previous year.

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported an ending balance of \$117,406,070. The ending fund balance consisted of \$1,502,060 of nonspendable funds, \$5,296,888 assigned for capital improvements, \$1,700,000 assigned for legal contingencies, \$27,119,908 assigned for emergencies and \$4,891,269 assigned for other law enforcement activities. As a result, the unassigned fund balance is \$53,624,502. The unassigned fund balance decreased by \$1,430,897 from the previous year.

Major Governmental Funds

The General Fund is the Sheriff's primary operating fund and the largest source of day-to-day service delivery. The General Fund's balance increased by \$3,913,812. In fiscal year 2021, revenues increased \$8.9 million over the prior year, overall expenditures increased by \$3.7 million with an increase of \$7.9 million in operating services, a decrease of \$3.0 million in material and supplies and a decrease of \$1.0 million in capital outlay.

Budgetary Highlights

The General Fund – Overall the actual revenues exceeded the budgeted amounts and expenditures were less than expected as displayed on page 56.

Capital Assets

The Sheriff's investment in capital assets, net of accumulated depreciation as of June 30, 2021, was \$40,546,462. See Note 6 on page 38 for additional information about changes in capital assets during the fiscal year and the end of the year.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

The following table provides a summary of capital asset activity:

	2021	2020
Nondepreciable assets:		
Land	\$ 726,133	\$ 726,133
Work in process	1,687,428	716,103
Total non-depreciable asset	\$ 2,413,561	\$ 1,442,236
Depreciable assets:		
Building and improvements	\$ 39,849,477	\$ 35,335,074
Equipment and furniture	39,353,920	38,321,920
Vehicles	23,465,474	23,123,297
Total depreciable assets	102,668,871	96,780,291
Less accumulated depreciation	64,535,966	59,285,317
Book value-depreciable assets	\$ 38,132,905	\$ 37,494,974
Percentage depreciated	63%	61%
Book value-all assets	\$ 40,546,466	\$ 38,937,210

Contacting the Sheriff's Financial Management

This financial report is designed to provide a general overview of the Sheriff's finances, comply with finance-related laws and regulations, and demonstrate the Sheriff's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the Sheriff's office, Mrs. Nicole Ory, CFO at (337)602-6846.

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF NET POSITION
June 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 99,000,076
Receivables, net allowance for doubtful accounts of \$-0-	4,429,930
Investments	12,474,004
Prepaid items	1,396,366
Inventory	105,694
Compensated absences	377,225
Capital assets:	
Land	726,133
Work in process	1,687,428
Capital assets, net	<u>38,132,905</u>
Total assets	158,329,761
DEFERRED OUTFLOWS OF RESOURCES	
Pension related	28,964,040
OPEB related	<u>36,098,681</u>
Total deferred outflow of resources	<u>65,062,721</u>
Total assets and deferred outflows of resources	<u><u>\$ 223,392,482</u></u>
LIABILITIES	
Accounts payable and accrued liabilities	\$ 3,513,825
Due to intergovernmental agency	19,757,618
Compensated absences payable	199,036
Long-term liabilities:	
Compensated absences payable - long-term portion	1,696,994
Other post employment benefits payable	115,970,324
Net pension liability	<u>44,946,113</u>
Total liabilities	186,083,910
DEFERRED INFLOWS OF RESOURCES	
Pension related	6,257,787
OPEB related	<u>3,425,039</u>
Total deferred inflow of resources	<u>9,682,826</u>
NET POSITION	
Invested in capital assets	40,546,466
Unrestricted	<u>(12,920,720)</u>
Total net position	<u>27,625,746</u>
Total liabilities, deferred inflows of resources and net position	<u><u>\$ 223,392,482</u></u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2021

Activities	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position Governmental Activities
		Fees, Fines, And Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Public safety	\$ 119,545,112	\$ 16,375,085	\$ 7,490,387	\$ -	\$ (95,679,640)
Total Governmental Activities	\$ 119,545,112	\$ 16,375,085	\$ 7,490,387	\$ -	(95,679,640)
General revenues:					
Taxes -					
Property taxes, levied for general purposes					23,878,453
Sales and use taxes, levied for general purposes					51,159,271
State supplemental pay					3,841,934
State revenue sharing					398,309
Interest and investment earnings					352,768
Disaster recovery proceeds					11,807,936
Loss on sale of assets					(12,629)
Other					391,546
Total general revenues					91,817,588
Change in net position					(3,862,052)
Net position at beginning of year					31,487,798
Net position at end of year					\$ 27,625,746

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

To account for resources traditionally associated with governments, which are not required to be accounted for in another fund.

Other Governmental

To account for the special revenue funds, which are considered governmental funds, and are also considered to be non-major funds.

Fiduciary Funds

To account for the funds held for others.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2021

	General	Other Governmental	Total
ASSETS			
Cash and interest-bearing deposits	\$ 94,161,254	\$ 4,838,822	\$ 99,000,076
Receivables, net allowance for doubtful accounts of \$-0-	4,329,327	100,603	4,429,930
Investments	12,474,004	-	12,474,004
Prepaid items	1,391,326	5,040	1,396,366
Inventory	105,694	-	105,694
Total assets	<u>\$ 112,461,605</u>	<u>\$ 4,944,465</u>	<u>\$ 117,406,070</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 3,465,669	\$ 48,156	\$ 3,513,825
Due to intergovernmental agency	19,757,618	-	19,757,618
Total liabilities	23,223,287	48,156	23,271,443
FUND BALANCES			
Nonspendable	1,497,020	5,040	1,502,060
Assigned for capital improvements	5,296,888	-	5,296,888
Assigned for legal contingencies	1,700,000	-	1,700,000
Assigned for emergencies	27,119,908	-	27,119,908
Assigned for other law enforcement activities	-	4,891,269	4,891,269
Unassigned	53,624,502	-	53,624,502
	89,238,318	4,896,309	94,134,627
Total liabilities and fund balances	<u>\$ 112,461,605</u>	<u>\$ 4,944,465</u>	<u>\$ 117,406,070</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF NET POSITION

June 30, 2021

Total fund balances for governmental funds at June 30, 2021		\$ 94,134,627
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Certain long-term assets are not reported in the fund financial statements because they are not available to pay current-period expenditures, but they are reported as assets in the statement of net position.		
Deferred outflows - pension related	28,964,040	
Deferred outflows - OPEB related	36,098,681	
		65,062,721
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	726,133	
Work in process	1,687,428	
Capital assets, net of \$64,535,966 accumulated depreciation	38,132,905	
		40,546,466
Long-term liabilities are not reported in the fund financial statements because they are not due and payable in the current-period, but they are present as liabilities in the statement of net position.		
Long-term liabilities at June 30, 2021:		
Compensated absences receivable and payable, net	(1,518,805)	
Other post retirement benefits	(115,970,324)	
Net pension liability	(44,946,113)	
Deferred inflows - pension related	(6,257,787)	
Deferred inflows - OPEB related	(3,425,039)	
		(172,118,068)
Total net position of governmental activities at June 30, 2021		\$ 27,625,746

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS

For the Year Ended June 30, 2021

	General	Other Governmental	Totals
REVENUES			
Ad valorem taxes	\$ 23,878,453	\$ -	\$ 23,878,453
Intergovernmental	11,687,181	43,449	11,730,630
Commissions, fees and charges	15,196,036	1,179,049	16,375,085
Interest	341,996	10,772	352,768
Sales taxes	51,159,271	-	51,159,271
Proceeds from sale of assets	153,815	-	153,815
Insurance proceeds	11,774,502	-	11,774,502
Other	424,878	100	424,978
Total revenues	<u>114,616,132</u>	<u>1,233,370</u>	<u>115,849,502</u>
EXPENDITURES			
Public safety:			
Personnel services and related benefits	70,142,351	-	70,142,351
Operating services	29,956,074	721,380	30,677,454
Materials and supplies	2,483,600	209,918	2,693,518
Travel and other charges	113,180	4,007	117,187
Capital outlay	8,007,115	15,000	8,022,115
Total expenditures	<u>110,702,320</u>	<u>950,305</u>	<u>111,652,625</u>
EXCESS OF REVENUES OVER EXPENDITURES	3,913,812	283,065	4,196,877
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	3,913,812	283,065	4,196,877
FUND BALANCES AT BEGINNING OF YEAR	<u>85,324,506</u>	<u>4,613,244</u>	<u>89,937,750</u>
FUND BALANCES AT END OF YEAR	<u>\$ 89,238,318</u>	<u>\$ 4,896,309</u>	<u>\$ 94,134,627</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2021

Total net changes in fund balances at June 30, 2021 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 4,196,877
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Revenues that are not available to pay current obligations are not reported in the fund financial statements, but they are presented as revenues in the statement of activities.		
Non-employer contributions to cost-sharing pension plan		2,904,521
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 8,022,115	
Depreciation expense for the year ended June 30, 2021	<u>(6,246,416)</u>	
		1,775,699
Governmental funds report proceeds from the sale of capital assets. However, in the Statement of Activities, the loss on the disposal of capital assets is reported. The change in net assets differs from the change in fund balance by the carrying value of capital assets disposed.		
		(166,444)
Government funds do not report changes in long-term liabilities as expenditures. However, the following changes in long-term liabilities do appear in the Statement of Activities since the liabilities are reported on the Statement of Net Position		
Change in compensated absences	1,039,898	
Change in other post retirement benefits	(7,773,673)	
Pension contribution subsequent to the measurement date	5,481,195	
Pension expense	<u>(11,320,125)</u>	
		<u>(12,572,705)</u>
Total changes in net position at June 30, 2021 per Statement of Activities		<u>\$ (3,862,052)</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

June 30, 2021

	Cash Appearance Bond	Fines and Costs	Civil Suits	Work Release CCC	Inmate Deposit	Tax Collector	Evidence	TOTAL
ASSETS								
Cash and interest-bearing deposits	\$ 357,092	\$ 171,183	\$ 502,729	\$ 7,558	\$ 171,846	\$15,240,791	\$ 799,526	\$17,250,725
LIABILITIES								
Due to taxing bodies and others	\$ 357,092	\$ 171,183	\$ 502,729	\$ 7,558	\$ 171,846	\$15,240,791	\$ 799,526	\$17,250,725

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

For the Year Ended June 30, 2021

	Cash Appearance Bond	Fines and Costs	Civil Suits	Work Release CCC	Inmate Deposit	Tax Collector	Evidence	TOTAL
BALANCES AT BEGINNING OF YEAR	\$ 402,286	\$ 90,753	\$ 572,596	\$ 7,558	\$ 681,399	\$ 2,958,858	\$ 546,170	\$ 5,259,620
ADDITIONS								
Appearance bonds	819,951	-	-	-	-	-	-	819,951
Suits, sales, seizures, etc.	-	-	4,003,772	-	-	-	-	4,003,772
Fines and costs	-	1,810,781	-	-	-	-	-	1,810,781
Taxes, fees, etc., paid to tax collector	-	-	-	-	-	278,155,243	-	278,155,243
Evidence cash received	-	-	-	-	-	-	1,643,186	1,643,186
Inmate receipts	-	-	-	-	986,739	-	-	986,739
Other additions	-	45	-	-	-	10,154	-	10,199
Total additions	819,951	1,810,826	4,003,772	-	986,739	278,165,397	1,643,186	287,429,871
REDUCTIONS								
Taxes, fees, etc., distributed to taxing bodies and others	-	-	-	-	-	265,883,464	-	265,883,464
District Attorney's General Fund	182,976	185,174	-	-	-	-	-	368,150
Sheriff's General Fund	182,976	121,979	-	-	-	-	-	304,955
Calcasieu Parish Police Jury	-	564,573	-	-	-	-	-	564,573
Indigent Defender Fund	182,976	233,400	-	-	-	-	-	416,376
Clerk of Court	-	108,898	-	-	-	-	-	108,898
Southwest Louisiana Regional Crime Lab	-	235,395	-	-	-	-	-	235,395
Judicial Expense Fund	182,976	34,592	-	-	-	-	-	217,568
Crime Victims Reparation	-	15,180	-	-	-	-	-	15,180
Criminal Indigent Transcript Fund	-	38,740	-	-	-	-	-	38,740
Public Defender fee	-	49,344	-	-	-	-	-	49,344
Bond refunds	133,241	-	-	-	-	-	-	133,241
Remittance of civil suits:								

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

For the Year Ended June 30, 2021

	Cash Appearance Bond	Fines and Costs	Civil Suits	Work Release CCC	Inmate Deposit	Tax Collector	Evidence	TOTAL
General Fund	-	-	1,195,951	-	-	-	-	1,195,951
Clerk of Court	-	-	264,585	-	-	-	-	264,585
Other sheriffs and clerks	-	-	3,728	-	-	-	-	3,728
Litigants	-	-	2,353,899	-	-	-	-	2,353,899
Attorneys, appraisers, and other costs	-	-	119,467	-	-	-	-	119,467
Refunds	-	-	136,009	-	-	-	-	136,009
Inmate disbursements	-	-	-	-	1,496,292	-	-	1,496,292
Other settlements	-	143,121	-	-	-	-	1,389,830	1,532,951
Total reductions	865,145	1,730,396	4,073,639	-	1,496,292	265,883,464	1,389,830	275,438,766
BALANCES AT END OF YEAR	\$ 357,092	\$ 171,183	\$ 502,729	\$ 7,558	\$ 171,846	\$ 15,240,791	\$ 799,526	\$ 17,250,725

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, a sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. A 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, a sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. A sheriff provides protection to the residents of the parish through on-site patrols and investigations, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, a sheriff provides assistance to other law enforcement agencies within the parish.

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

The accounting and reporting policies of the Calcasieu Parish Sheriff (“Sheriff”) conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures conform to the requirements of the industry audit guide, *Audits of State and Local Governments*.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish 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.

B. BASIS OF PRESENTATION

The accompanying basic financial statements of the Calcasieu 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.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

B. BASIS OF PRESENTATION (Continued)

Government-Wide Financial Statements (“GWFS”)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. They include all funds of the Sheriff, which are considered to be governmental activities. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

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

Fund Financial Statements (FFS)

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

The Sheriff’s current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the Sheriff are described as follows:

Governmental Fund Types

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

Special Revenue Fund – The Regional Law Enforcement Training Academy Fund accounts for the collection of training fees from students attending the Calcasieu Regional Law Enforcement Training Academy. Expenditures of the fund include instructor fees, materials, and supplies for the academy.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

B. BASIS OF PRESENTATION (Continued)

Governmental Fund Types (Continued)

As provided by Louisiana Revised Statute 40:2266.1-3, the Southwest Louisiana Criminalistics Laboratory is operated by the Sheriff of Calcasieu Parish for Allen, Beauregard, Calcasieu, Cameron and Jefferson Davis Parishes. Laboratory services for crime detection, prevention, investigation, and other related activities in connection with criminal investigation are provided. The fund accounts for the collection of criminal fees from the aforementioned parishes and the related operating expenditures.

Fiduciary Fund Type – Agency 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 agency funds. The agency 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. Accordingly, it presents only a statement of fiduciary net position and does not present a statement of changes in fiduciary net position. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Sheriff's own programs. Fiduciary funds are presented on an economic resources measurement focus and the modified accrual basis of accounting.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

The amounts reflected in the governmental fund financial statements 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.

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

The government-wide financial statements are accounted for using an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

The government-wide financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

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

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

Interest income on deposits is recorded when interest is earned. Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources (Uses)

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

Deferred Revenues

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

D. CASH AND INTEREST-BEARING DEPOSITS

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

E. INVESTMENTS

The Sheriff's investment program is authorized and limited by state statute to purchases of securities issued or guaranteed by the U.S. government and its agencies or instrumentalities and participation in the Louisiana Asset Management Pool ("LAMP"). LAMP is a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local governmental investment pool equivalent to a money market fund. LAMP invests in short-term instruments as permitted by statute.

F. RECEIVABLES

Receivables consist of all revenues earned at year-end not yet received. Receivables are reported net of an allowance for uncollectible accounts. Allowances are reported when accounts are proven to be uncollectible. The Sheriff has determined there is no allowance for uncollectible accounts as of June 30, 2021.

G. INVENTORY

All inventories are valued at cost, which approximates market value, using the first-in/first-out ("FIFO") method. Inventory consists mainly of uniforms and vehicle parts.

H. CAPITAL ASSETS

Capital assets are capitalized at historical cost. The Sheriff maintains a threshold level of \$2,500 for equipment, furniture and vehicles and \$5,000 for building and improvements for capitalizing capital assets.

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>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	25-40
Office equipment and furniture	5-12
Vehicles	5

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

I. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

I. LONG-TERM LIABILITIES

All long-term liabilities to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term liabilities consist of compensated absences payable, other post-retirement benefits and net pension liability.

J. COMPENSATED ABSENCES

All permanent, full-time employees earn from 10-20 days of vacation leave each year, depending upon length of service. Vacation leave is available for use by employees in the fiscal year succeeding the year it was earned and cannot be accumulated. Upon resignation, termination, or retirement, unused vacation leave up to 20 days is paid to the employee at the employee's current rate of pay.

Sick leave is earned at the rate of 12 days per year by permanent, full-time employees. Unused sick leave may be accumulated from year to year. However, unused sick leave is forfeited upon termination.

At June 30, 2021, employees of the Sheriff's office have accumulated \$1,518,805 in leave privileges; see table below for reconciliation to statement of net position:

Account receivable:		
Compensated absences receivable	\$	377,225
Current liabilities:		
Compensated absences payable		199,036
Long-term liabilities:		
Compensated absences payable		<u>1,696,994</u>
Net	\$	<u><u>1,518,805</u></u>

K. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflows of resources (expenditure) until then. The Sheriff has two items that qualifies for this category; pension related deferrals and OPEB related deferrals, which is reported in the government-wide statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

K. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES – (Continued)

In addition, the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) at that time. The Sheriff has one item that qualify for this category; pension related deferrals. This amount is recognized as an inflow of resources in the period that the amount becomes available.

L. EQUITY CLASSIFICATIONS

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

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

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

M. FUND EQUITY

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

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

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

M. FUND EQUITY (Continued)

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because constraints that externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the Sheriff. The Sheriff is the highest level of decision-making authority for the Sheriff's Office. Commitments may be established, modified, or rescinded only through resolutions approved by the Sheriff.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Under the Sheriff's adopted policy, only he may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

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

N. ESTIMATES

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

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 a reduction of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

P. DATE OF MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS

Subsequent events were evaluated through the date of the independent auditors' report, which is the date the financial statements were available to be issued.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

Q. RECENTLY ADOPTED ACCOUNTING PRONOUNCEMENT

In January 2017, 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. GASB Statement 95 has postponed the effective date by one year in light of COVID-19 pandemic. This standard did not have a material impact on our net position or change in net position.

R. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENT

In June 2017, GASB issued Statement No. 87, “*Leases.*” The statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The provisions of GASB Statement No. 87 are effective for fiscal years beginning after December 15, 2019. GASB Statement 95 has postponed the effective date by eighteen months in light of COVID-19 pandemic. The effect of implementation on the Sheriff's financial statements has not yet been determined.

In June 2020, the GASB issued Statement No. 97, “*Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans.*” The requirements of this Statement related to the accounting and financial reporting for Internal Revenue Code Section 457 plans. GASB statement No. 97 is effective for fiscal years beginning after June 15, 2021. The effect of implementation on the Sheriff's financial statements has not yet been determined.

2. *CASH AND INTEREST-BEARING DEPOSITS*

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

2. *CASH AND INTERST BEARING DEPOSITS (Continued)*

At June 30, 2021, the Sheriff has cash and cash equivalents (book balances) as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Assets and Liabilities	Total
Demand deposits	\$ 51,624,597	\$ 17,250,725	\$ 68,875,322
Time deposits	47,375,479	-	47,375,479
Total	\$ 99,000,076	\$ 17,250,725	\$ 116,250,801

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

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.

At June 30, 2021, the Sheriff has \$112,120,957 in deposits (collected bank balances). These deposits are secured from risk by \$7,100,000 of federal deposit insurance and \$161,697,442 of pledged securities held by the custodial banks in the name of the fiscal agent bank (GASB Category 3). As of June 30, 2021, one financial institution has over-pledged by \$46,993,359.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

3. *INVESTMENTS*

Investments held at June 30, 2021 consist of \$12,474,004 in the Louisiana Asset Management Pool, a local government investment pool, carried at cost which approximates fair market value.

In accordance with GASB Codification Section 150.128, the investment in Louisiana Asset Management Pool (LAMP) is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in a pool of funds and thereby not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

3. *INVESTMENTS (Continued)*

The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2955. GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7 like investment pools:

- Credit Risk: LAMP is rated AAAM by Standard and Poor's.
- Custodial Credit Risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Interest Rate Risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments is 60 days as of June 30, 2021.
- Foreign Currency Risk: Not applicable to 2a7-like pools.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

The Calcasieu Parish Sheriff places no limit on the amount invested in any one financial institution.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

4. *RECEIVABLES*

The receivables of \$4,807,155 at June 30, 2021, are as follows:

	Governmental Activities
<i>Due from other governmental units</i>	
Ad valorem taxes	\$ 240,020
Intergovernmental	601,125
Commission, fees and charges	2,886,427
<i>Due from non governmental units</i>	
Commission, fees and charges	151,017
Interest	19,756
Insurance	524,861
Compensated absences	377,225
Other	6,724
	4,807,155
Allowance for doubtful accounts	-
	\$ 4,807,155

5. *AD VALOREM TAXES*

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

Ad valorem taxes are budgeted and recorded in the year for which levied and billed. For the year ended June 30, 2021, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 9.85 mills on property with an assessed valuations totaling \$2,580,379,252.

Total law enforcement taxes levied during for the year ended June 30, 2021 were \$25,416,805. Taxes receivable were \$240,020 at June 30, 2021 and are reported as a component of receivables, due from other governmental units, in the General Fund in these financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

5. *AD VALOREM TAXES – (Continued)*

The following is a summary of authorized and levied (tax rate per \$1,000 assessed value) ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date	Amount Collected
1 Regular Law Enforcement District	5.23	5.23	Permanent	\$ 12,682,047
2 Special Law Enforcement District	4.62	4.62	2030	11,196,406
	<u>9.85</u>	<u>9.85</u>		<u>\$ 23,878,453</u>

On August 15, 2020, the voters of Calcasieu Parish approved a 10-year renewal of the Special Law Enforcement District tax of 7.58 mills.

6. *CAPITAL ASSETS*

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 726,133	\$ -	\$ -	\$ 726,133
Work in process	716,103	1,684,560	(713,235)	1,687,428
Total capital assets not being depreciated	<u>\$ 1,442,236</u>	<u>\$ 1,684,560</u>	<u>\$ (713,235)</u>	<u>\$ 2,413,561</u>
Capital assets being depreciated:				
Building and improvements	\$ 35,335,074	\$ 4,566,902	\$ (52,499)	\$ 39,849,477
Equipment and furniture	38,321,920	1,326,904	(294,904)	39,353,920
Vehicles	23,123,297	1,156,985	(814,808)	23,465,474
Total	96,780,291	7,050,791	(1,162,211)	102,668,871
Less accumulated depreciation				
Building and improvements	(13,736,347)	(1,223,716)	-	(14,960,063)
Equipment and furniture	(30,271,474)	(2,435,246)	282,652	(32,424,068)
Vehicles	(15,277,496)	(2,587,454)	713,115	(17,151,835)
	<u>(59,285,317)</u>	<u>(6,246,416)</u>	<u>995,767</u>	<u>(64,535,966)</u>
Total capital assets being depreciated, net	<u>\$ 37,494,974</u>	<u>\$ 804,375</u>	<u>\$ (166,444)</u>	<u>\$ 38,132,905</u>

Depreciation expense in the amount of \$6,246,416 was charged to public safety. During the year ended June 30, 2021, the Calcasieu Parish Sheriff sold or removed obsolete inventory items with a net book value of \$166,444 and received approximately \$153,815 for their sale at auction.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

7. *DEFERRED COMPENSATION PLAN*

Certain employees of The Calcasieu Parish Sheriff's Department participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. In accordance, with provisions of GASB Statement No. 32, plan balances and activities are not reflected in the Calcasieu Parish Sheriff's Department or its political subdivisions' financial statements. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

8. *LONG-TERM LIABILITIES*

Long-term liability activity for the year ended June 30, 2021 is as follows:

	6/30/2020			6/30/2021	Due within
	Balance	Additions	Reductions	Balance	One Year
Accrued compensated absences, net	\$ 2,558,702	\$ 2,962,874	\$ (3,625,546)	\$ 1,896,030	\$ 199,036
Unfunded pension liability	31,663,121	22,869,546	(9,586,554)	44,946,113	-
Other post retirement benefits	110,455,957	10,606,418	(5,092,051)	115,970,324	-
Total long-term liabilities	<u>\$ 144,677,780</u>	<u>\$ 36,438,838</u>	<u>\$ (18,304,151)</u>	<u>\$ 162,812,467</u>	<u>\$ 199,036</u>

9. *OTHER POSTEMPLOYMENT BENEFITS*

General Information about the OPEB Plan

Plan description – The Calcasieu Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Calcasieu Parish Sheriff's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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

The employer pays for \$10,000 of life insurance after retirement for retirees but it is based on the blended active/retired rate and there is thus an implied subsidy. Since GASB 74/75 requires the use of "unblended" rates, we have used the valuation mortality table to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

9. *OTHER POSTEMPLOYMENT BENEFITS (Continued)*

Employees covered by benefit terms – At July 1, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	224
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	815
 Total	 1,039

Total OPEB Liability

The Sheriff's total OPEB liability of \$115,970,324 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 July 1, 2020 actuarial valuation, measured at June 30, 2021, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount rate	2.16%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Flat 5.5% annually

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

The RP-2000 Table without projection with 50%/50% unisex blend has been used.

The actuarial assumptions used in the July 1, 2020 valuation, measured at June 30, 2021, were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2021.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

9. *OTHER POSTEMPLOYMENT BENEFITS (Continued)*

Changes in Total OPEB Liability

Balance at June 30, 2020	\$ 110,455,957
Changes for the year:	
Service cost	3,658,122
Interest	2,481,499
Differences between expected and actual experience	(3,688,504)
Changes in assumptions	4,466,797
Benefit payments and net transfers	(1,403,547)
Net Change	5,514,367
 Balance at June 30, 2021	 \$ 115,970,324

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% Decrease 1.16%	Current Discount Rate 2.16%	1% Increase 3.16%
Total OPEB liability	\$ 143,131,924	\$ 115,970,324	\$ 95,241,257

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% Decrease 4.5%	Current Discount Rate 5.5%	1% Increase 6.5%
Total OPEB liability	\$ 98,502,293	\$ 115,970,324	\$ 139,044,770

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

9. *OTHER POSTEMPLOYMENT BENEFITS (Continued)*

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 \$7,773,673. 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	\$ 10,422,759	\$ 3,425,039
Change in assumptions	25,675,922	-
Total	\$ 36,098,681	\$ 3,425,039

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

Years Ending June 30:		
2022	\$	3,037,599
2023		3,037,599
2024		3,037,599
2025		3,037,599
2026		3,037,599
Thereafter		17,485,647
	\$	32,673,642

10. *PENSION PLAN*

The Calcasieu Parish Sheriff's office is a participating employer in the Louisiana Sheriffs' Pension and Relief Fund ("Fund"), which is a cost-sharing defined benefit pension plan. The Fund is a public corporation created in accordance with the provision of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of sheriffs' offices throughout the State of Louisiana, employees of Louisiana Sheriffs' Association and Sheriffs' Pension and Relief Fund's office. The Fund is governed by a Board of Trustees composed of 14 elected members and two legislators who serve as ex-officio members, all of whom are voting members.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

10. *PENSION PLAN (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 Sheriff's 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.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

10. *PENSION PLAN (Continued)*

Plan Description:

The Louisiana Sheriff's Pension and Relief Fund is the administrator of a cost-sharing, multiple employer defined benefit plan. The plan provides retirement, disability and survivor benefits to employees of sheriff's offices throughout the state of Louisiana, employees of the Louisiana Sheriff's Association and the Sheriff's Pension and Relief Fund's office as provided for in LRS 11:2171.

Benefits Provided:

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.

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

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

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

10. *PENSION PLAN (Continued)*

Benefits Provided: (continued)

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

Disability Benefits:

A member is eligible to receive disability benefits if the member has at least 10 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 a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or 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 18 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 4 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-two, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits:

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

10. *PENSION PLAN (Continued)*

Deferred Retirement Option Plan (DROP) / Back Deferred Retirement Option Plan (Back-DROP):

For members retiring before July 1, 2001 in lieu of terminating employment and accepting a service retirement, members could elect to participate in the Deferred Retirement Option Plan (DROP). Upon entering the DROP employee and employer contributions cease. The monthly retirement contribution that would have been paid if the member retired is deposited into the DROP account for up to three years.

Funds held in the DROP account earn interest and can be disbursed to the member upon request. Effective July 1, 2001, the Back-DROP program replaced the DROP program. 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. A member elects to "take" Back-DROP at the time of separation from employment to retire. 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. A member's Back-DROP benefit is the maximum monthly retirement benefit 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 Fund during the Back-DROP period. The member's DROP and Back-DROP balances left on deposit are managed by a third party, fixed income investment manager. 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.

Permanent Benefit Increases / Cost of Living Adjustments:

As fully described in Title 11 of the Louisiana Revised Statutes, the Fund allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature. Cost-of-living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost-of-living adjustments is dependent on the funded ratio.

Employer Contributions:

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2020, the actual employer contribution rate was 12.25% with an additional 0.00% allocated from the Funding Deposit Account. Employer proportionate share of contributions for the year ended June 30, 2020 was \$5,878,882.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

10. *PENSION PLAN (Continued)*

Employer Contributions: (continued)

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue in the amount of \$2,904,521 and excluded from pension expense for the year ended June 30, 2020.

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 \$44,946,113 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

At June 30, 2020, the Sheriff's proportion was 6.494021%, which was a decrease of 0.199761% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Sheriff recognized pension expense of \$11,320,125 net of employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contribution of \$5,750.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

10. *PENSION PLAN (Continued)*

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. (continued)

At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 5,253,290
Change of assumptions	11,047,318	-
Net difference between projected and actual earnings on pension plan investments	10,813,751	-
Change in proportion and differences between employer contributions and proportionate share of contributions	1,621,776	1,004,497
Employer contributions subsequent to the measurement date	5,481,195	-
Total	\$ 28,964,040	\$ 6,257,787

The Sheriff reported a total of \$5,481,195 as deferred outflow of resources related to pension contributions made subsequent to the measurement date which will be recognized as a reduction in net pension liability in the year ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the year ending June 30,

2022	\$ 2,692,022
2023	5,015,974
2024	5,396,074
2025	3,685,818
2026	435,170
	\$ 17,225,058

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

10. *PENSION PLAN (Continued)*

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. (continued)

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

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

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

Valuation Date	June 30, 2020
Actuarial Cost Method	Individual Entry Age Normal Method
Actuarial Assumptions:	
Expected Remaining Service Lives	2020 – 6 years 2019 – 6 years 2018 – 6 years 2017 – 7 years 2016 – 7 years 2015 – 6 years 2014 – 6 years
Investment Rate of Return	7.00%, net of investment expense
Projected salary increases	5.0% (2.5% inflation, 2.5% merit)

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

10. *PENSION PLAN (Continued)*

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. (continued)

Mortality

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.

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.

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.

Cost of Living Adjustment

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

10. *PENSION PLAN (Continued)*

Estimates of arithmetic real rates of return for each major asset class based on Fund's target asset allocation as of June 30, 2020 were as follows:

Asset Class	Expected Rate of Return		
	Target Asset Allocation	Real Rate Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity securities	62.0%	6.8%	4.2%
Fixed Income	23.0%	2.4%	0.6%
Alternative investments	15.0%	4.7%	0.7%
Cash and cash equivalents	0.0%	0.0%	0.0%
Totals	100.0%		5.5%
Inflation			2.4%
Expected arithmetic nominal return			7.9%

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

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

10. *PENSION PLAN (Continued)*

	Change in Discount Rate:		
	2020		
	1% Decrease	Current Discount Rate	1% Increase
Employer's proportionate share of the net pension liability	\$ 81,637,752	\$ 44,946,113	\$ 14,347,081

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in a separately issued annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

Payables to the pension plan. At June 30, 2021, the Sheriff had payables due to the pension plan totaling \$808,730.

11. *RISK MANAGEMENT*

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Sheriff.

12. *CONTINGENCIES AND COMMITMENTS*

The Sheriff is a defendant in a number of lawsuits that have arisen in the normal course of operations, which are in various stages of completion. The Sheriff has established a fund balance reserve for legal contingencies in the amount of \$1,700,000 for potential losses on those cases, which may result in judgments in excess of insurance coverage or in denial of insurance coverage. As of the date of this report, the Sheriff's legal counsel believes that, for all other lawsuits, final and probable judgments as a result of these suits would be covered by insurance and would not have a material adverse effect on the Sheriff's financial statements.

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

While the Sheriff has been immediately impacted by the adverse conditions in the financial markets, the long-term impact on the Sheriff's operations are uncertain at this time.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

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

The Sheriff's office is located within the Administrative Complex and Calcasieu Correctional Center on East Broad Street. The cost of maintaining and operating the parish law enforcement building, as required by statute, is paid by the Calcasieu Parish Police Jury. These expenditures are not included in the accompanying financial statements.

14. *SALES TAXES*

On July 15, 2006, the voters of Calcasieu Parish approved a new 1/2% sales tax increase for the Law Enforcement District of Calcasieu Parish. Collection of the sales tax began October 1, 2006. On March 28, 2015 the voters of Calcasieu Parish approved to extend this 1/2% sales tax for an additional ten-year period beginning October 1, 2016 and expiring on September 30, 2026.

The sales tax is to provide for a new salary schedule for deputies; the funding of an increase in the Patrol and Corrections Divisions and related law enforcement functions; capital improvements expenditures not to exceed nine million dollars and the creation of an Emergency Fund Balance or Reserve to be utilized in the event of an emergency and to provide continuity in operations. The Emergency Reserve Fund balance at June 30, 2021 was \$27,119,908.

In accordance with the covenant agreement recorded with the Calcasieu Parish Clerk of Court, once the above criteria are met, the Calcasieu Parish Law Enforcement District millage numbers 1 and 2 shall be rolled back (reduced) in an amount to equal approximately nine million dollars. After the roll back, increases in the Law Enforcement District millage numbers 1 and 2 shall be limited to a maximum increase of one mill per year per district, up to the maximum millage authorized by law. These millage increases shall not begin for a period of five years from the date of the first collection of the new sales tax, and only after a public hearing held for the purpose of receiving public participation.

For the year ended June 30, 2021, \$34,206,888 was collected. Of this amount, \$-0- was used to purchase capital assets, \$20,297,117 for payroll and \$148,360 for collection fees and refunds.

The remaining amount was either invested or expended in the operations of the General Fund as more fully described below.

Since inception, a total of \$395,135,222 has been collected. The breakdown of usage of this sales tax is as follows:

<u>Usage</u>	<u>Amount</u>
Capital assets	\$ 9,000,000
Payroll	244,207,028
Collections fees and refunds	2,919,178
	<u>\$ 256,126,206</u>

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

14. SALES TAXES (Continued)

The remaining balance of \$139,009,016 consists of the following:

LAMP and CD's (principal)	\$	26,116,646
LAMP and CD's (interest)		<u>1,003,262</u>
Invested in LAMP and CD's (reserved for emergencies)	\$	27,119,908
Available for operations		<u>111,889,108</u>
	\$	<u><u>139,009,016</u></u>

15. LEASES

The Sheriff's office has entered into a number of operating leases throughout the year to lease various facilities and equipment. For the year ended June 30, 2021, lease expenditures approximated \$84,142 for all types of leases. Majority of these leases are year to year leases. The minimum lease payments under multiple year leases are as follow:

For year end June 30,	
2022	\$ 51,600
2023	\$ 51,600
2024	\$ 51,600
2025	\$ 10,200
2026	\$ 10,200

16. HURRICANE DAMAGE

The Sheriff was impacted by Hurricane Laura and Delta when they made landfall in August and October 2020, respectively, causing significant damage to buildings and other properties. Costs estimates to repair or replace these buildings or other properties are not known at this time, but are expected to be substantially recovered from a variety of sources, including insurance proceeds and federal and state assistance programs. Included in the financial statements for the year ended June 30, 2021 are \$19,209,343 of operating expenses incurred and \$11,774,502 in insurance advances received.

17. SUBSEQUENT EVENTS

Management of the Calcasieu Parish Sherriff has evaluated subsequent events through the date of the independent auditors' report, which is the date the financials were available to be issued. Management is not aware of any subsequent events which required recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY
INFORMATION

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the Year Ended June 30, 2021

	GENERAL FUND			
	BUDGET		Actual	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Ad valorem taxes	\$ 23,500,000	\$ 23,500,000	\$ 23,878,453	\$ 378,453
Intergovernmental	7,295,106	11,417,003	11,687,181	270,178
Commissions, fees and charges	17,597,894	14,246,376	15,196,036	949,660
Interest	751,026	329,502	341,996	12,494
Sales taxes	45,400,000	47,842,421	51,159,271	3,316,850
Proceeds from sale of assets	75,000	121,178	153,815	32,637
Insurance proceeds	-	10,796,187	11,774,502	978,315
Other	4,000	18,892	424,878	405,986
Total revenues	<u>94,623,026</u>	<u>108,271,559</u>	<u>114,616,132</u>	<u>6,344,573</u>
EXPENDITURES				
Public safety:				
Personnel services and related benefits	70,769,107	70,637,546	70,142,351	495,195
Operating services	13,382,932	29,001,571	29,956,074	(954,503)
Materials and supplies	4,556,338	2,436,858	2,483,600	(46,742)
Travel and other charges	339,585	142,129	113,180	28,949
Capital outlay	11,416,108	14,177,402	8,007,115	6,170,287
Total expenditures	<u>100,464,070</u>	<u>116,395,506</u>	<u>110,702,320</u>	<u>5,693,186</u>
EXCESS EXPENDITURES OVER REVENUES	(5,841,044)	(8,123,947)	3,913,812	12,037,759
OTHER FINANCING SOURCES (USES)				
Operating transfers in	500,000	-	-	-
Operating transfers (out)	(500,000)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	(5,841,044)	(8,123,947)	3,913,812	12,037,759
FUND BALANCES AT BEGINNING OF YEAR	<u>86,664,820</u>	<u>85,324,506</u>	<u>85,324,506</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 80,823,776</u>	<u>\$ 77,200,559</u>	<u>\$ 89,238,318</u>	<u>\$ 12,037,759</u>

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

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

Year Ended	Proportion of the net pension liability	Proportionate share of the net pension liability	Covered employee payroll	Share of the net pension liability as a percentage of its covered employee payroll	Plan fiduciary net position as a percentage of the total pension liability
June 30, 2021	6.494021%	\$44,946,113	\$44,744,117	100.45%	84.73%
June 30, 2020	6.693782%	\$31,663,121	\$47,941,818	66.04%	88.91%
June 30, 2019	6.809755%	\$26,113,017	\$46,775,161	55.83%	90.41%
June 30, 2018	6.252722%	\$27,075,997	\$46,869,688	57.77%	113.01%
June 30, 2017	6.088910%	\$38,645,672	\$43,309,409	89.23%	121.81%
June 30, 2016	6.051753%	\$26,975,794	\$41,584,344	64.87%	86.61%
June 30, 2015	6.075504%	\$24,059,034	\$40,124,083	59.96%	87.34%

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

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EMPLOYER'S CONTRIBUTION
FOR THE YEAR ENDED JUNE 30, 2021

Year Ended	Contractually required contribution	Contributions in relation to contractual required contribution	Contribution deficiency (excess)	Employer's covered employee payroll	Contributions as a % of covered employee payroll
June 30, 2021	\$ 5,481,195	\$ 5,481,195	\$ -	\$ 44,744,117	12.2500%
June 30, 2020	\$ 5,872,871	\$ 5,872,871	\$ -	\$ 47,941,818	12.2500%
June 30, 2019	\$ 5,729,955	\$ 5,729,955	\$ -	\$ 46,775,161	12.2500%
June 30, 2018	\$ 5,975,881	\$ 5,975,881	\$ -	\$ 46,869,688	12.7500%
June 30, 2017	\$ 5,738,502	\$ 5,738,502	\$ -	\$ 43,309,409	13.2500%
June 30, 2016	\$ 5,717,846	\$ 5,717,846	\$ -	\$ 41,584,344	13.7500%
June 30, 2015	\$ 5,717,683	\$ 5,717,683	\$ -	\$ 40,124,083	14.2500%

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

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ 3,658,122	\$ 3,354,352	\$ 2,189,348	\$ 1,772,523
Interest	2,481,499	2,693,427	2,304,203	2,131,332
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	(3,688,504)	6,087,220	6,002,977	454,548
Changes in assumptions	4,466,797	24,454,416	1,379,402	-
Benefit payments	<u>(1,403,547)</u>	<u>(1,411,335)</u>	<u>(1,337,758)</u>	<u>(1,027,817)</u>
Net change in total OPEB liability	5,514,367	35,178,080	10,538,172	3,330,586
Total OPEB liability	<u>110,455,957</u>	<u>75,277,877</u>	<u>64,739,705</u>	<u>61,409,119</u>
Total OPEB liability - ending	<u>\$ 115,970,324</u>	<u>\$ 110,455,957</u>	<u>\$ 75,277,877</u>	<u>\$ 64,739,705</u>
Covered-employee payroll	\$ 34,917,456	\$ 39,267,020	\$ 38,123,320	\$ 35,059,920
Net OPEB liability as a percentage of covered-employee payroll	332.13%	281.29%	197.46%	184.65%

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

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Required Supplementary Information

1. BUDGETS AND BUDGETARY ACCOUNTING

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

2. PENSION PLAN

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Amounts reported in fiscal year ended June 30, 2021 for Sheriffs' Pension and Relief Fund reflect an adjustment in the discount rate used to measure the total pension liability. The discount rate for the System was reduced by 0.1% to 7.0% as of the valuation date June 30, 2020. Other changes are as follows:

Valuation Date	June 30, 2020	June 30, 2019
Investment Rate of Return	7.00%	7.10%

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Required Supplementary Information

3. OPEB PLAN

Changes of Benefit Terms –

There were no changes of benefit terms for the year ended June 30, 2021.

Changes of Assumptions –

	2021	2020	2019
Discount	2.16%	2.21%	3.50%
Mortality	SOA RP-2014	RP-2000	RP-2000
Inflation	2.0%	2.5%	
Trend	5.5%	5.5%	5.5%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of the Governmental Accounting Standards Board Statement No. 75 to pay related benefits.

OTHER SUPPLEMENTARY INFORMATION

NONMAJOR FUND DESCRIPTIONS - SPECIAL REVENUE FUNDS

REGIONAL LAW ENFORCEMENT TRAINING ACADEMY FUND

The Regional Law Enforcement Training Academy Fund accounts for the collection of training fees from students attending the Calcasieu Regional Law Enforcement Training Academy. Expenditures of the fund include instructor fees, materials, and supplies for the academy.

SOUTHWEST LOUISIANA CRIMINALISTIC LABORATORY FUND

As provided by Louisiana Revised Statute 40:2266.1-3, the Southwest Louisiana Criminalistics Laboratory is operated by the Sheriff of Calcasieu Parish for Allen, Beauregard, Calcasieu, Cameron and Jefferson Davis Parishes. Laboratory services for crime detection, prevention, investigation, and other related activities in connection with criminal investigation are provided. The fund accounts for the collection of criminal fees from the aforementioned parishes and the related operating expenditures.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

June 30, 2021

	<u>Regional Law Enforcement Training Academy</u>	<u>Southwest Louisiana Criminalistic Laboratory</u>	<u>Total</u>
ASSETS			
Cash and interest-bearing deposits	\$ 235,589	\$ 4,603,233	\$ 4,838,822
Receivables	-	100,603	100,603
Prepaid items	<u>5,040</u>	<u>-</u>	<u>5,040</u>
 Total assets	 <u>\$ 240,629</u>	 <u>\$ 4,703,836</u>	 <u>\$ 4,944,465</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	<u>\$ 2,546</u>	<u>\$ 45,610</u>	<u>\$ 48,156</u>
Total liabilities	2,546	45,610	48,156
Fund balances:			
Nonspendable	5,040	-	5,040
Assigned	<u>233,043</u>	<u>4,658,228</u>	<u>4,891,271</u>
Total fund balance	<u>238,083</u>	<u>4,658,228</u>	<u>4,896,311</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u>\$ 240,629</u>	 <u>\$ 4,703,838</u>	 <u>\$ 4,944,467</u>

The accompanying notes are an integral part of this financial statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2021

	Regional Law Enforcement Training Academy	Southwest Louisiana Criminalistic Laboratory	Total
REVENUES			
Training fees	\$ 97,630	\$ -	\$ 97,630
Crime laboratory fees	-	1,066,706	1,066,706
Interest earnings	24	10,748	10,772
Grants	-	43,449	43,449
Bonding fees	-	14,713	14,713
Other	49	53	102
Total revenues	<u>97,703</u>	<u>1,135,669</u>	<u>1,233,372</u>
EXPENDITURES			
Public safety:			
Operating services	56,603	664,777	721,380
Materials and supplies	38,784	171,134	209,918
Travel and other charges	2,802	1,205	4,007
Capital outlay	-	15,000	15,000
Total expenditures	<u>98,189</u>	<u>852,116</u>	<u>950,305</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(486)	283,553	283,067
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	(486)	283,553	283,067
FUND BALANCES AT BEGINNING OF YEAR	<u>238,569</u>	<u>4,374,675</u>	<u>4,613,244</u>
FUND BALANCES AT END OF YEAR	<u>\$ 238,083</u>	<u>\$ 4,658,228</u>	<u>\$ 4,896,311</u>

The accompanying notes are an integral part of this financial statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BUDGETARY COMPARISON SCHEDULE - OTHER GOVERNMENTAL

For the Year Ended June 30, 2021

	OTHER GOVERNMENTAL			
	BUDGET		Actual	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental	\$ 180,631	\$ 44,160	\$ 43,449	\$ (711)
Commissions, fees and charges	1,320,100	1,141,121	1,179,049	37,928
Interest	30,000	10,764	10,772	8
Other	900	103	100	(3)
Total revenues	<u>1,531,631</u>	<u>1,196,148</u>	<u>1,233,370</u>	<u>37,222</u>
EXPENDITURES				
Public safety:				
Operating services	1,020,115	721,128	721,380	(252)
Materials and supplies	252,000	290,935	209,918	81,017
Travel and other charges	22,100	7,099	4,007	3,092
Capital outlay	470,000	15,000	15,000	-
Total expenditures	<u>1,764,215</u>	<u>1,034,162</u>	<u>950,305</u>	<u>83,857</u>
EXCESS OF REVENUES OVER EXPENDITURES	(232,584)	161,986	283,065	121,079
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	(232,584)	161,986	283,065	121,079
FUND BALANCES AT BEGINNING OF YEAR	<u>4,119,895</u>	<u>4,613,244</u>	<u>4,613,244</u>	
FUND BALANCE AT END OF YEAR	<u>\$ 3,887,311</u>	<u>\$ 4,775,230</u>	<u>\$ 4,896,309</u>	<u>\$ 121,079</u>

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

STATE OF LOUISIANA, PARISH OF CALCASIEU

AFFIDAVIT

Tony Mancuso, Sheriff of Calcasieu

BEFORE ME, the undersigned authority, personally came and appeared Tony Mancuso, the Sheriff of Calcasieu Parish, State Of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$6873.24 is the amount of cash on hand in the tax collector account on June 30, 2021.

He further deposed and said:

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



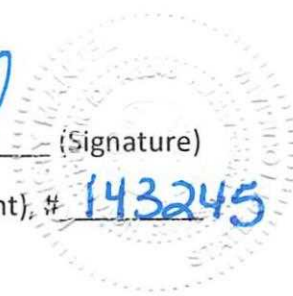
Signature

Sheriff of Calcasieu Parish

SWORN to and subscribed before me, Notary this 30th day of June, 20 21 in

My office in Lake Charles, Louisiana

Kristy Manuel (Signature)
Kristy Manuel (Print), # 143245



KRISTY MANUEL (Commission)
Statewide Notary Public
State of Louisiana
ID #143245
Commission Expires at Death

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

TAX ROLL STATUS REPORT - 2020 TAX ROLL YEAR
AS OF JUNE 30, 2021

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated /	2019 Collectable Tax		Collections	Refunds	Refunds To		Left To Collect	Collectible Tax
				Exempt	Roll	Process			Net Collections	Roll Not Yet Collected		
(005) SP-SC MT #1 (ALL) 1028.086	22,312,559	2,007	(228,741)	(16,329)	22,069,497	21,725,469	47,311	(20,099)	21,698,257	411,438	1.86%	
(005) SP-SC MT #2 (ALL) 1028.087	8,522,158	767	(87,366)	(6,237)	8,429,322	8,297,922	18,070	(7,677)	8,287,529	157,146	1.86%	
(019) SCHOOL #34 SK (*3,*3L) 1028.130	1,980,564	29	(25,580)	(142)	1,954,871	1,927,653	5,209	(342)	1,922,786	32,769	1.68%	
(019) SCHOOL #34 SK (*3,*3L) 1028.131	104,240	2	(1,346)	(7)	102,888	101,455	274	(18)	101,199	1,725	1.68%	
(023) SCHOOL #23 SK (*4,*4S,4W) 1028.092	2,740,126	251	(24,866)	(247)	2,715,264	2,701,777	1,101	(6,479)	2,707,154	21,067	0.78%	
(023) SCHOOL #23 SK (*4,*4S,4W) 1028.145	2,223,750	204	(20,180)	(201)	2,203,573	2,192,627	894	(5,258)	2,196,992	17,097	0.78%	
(023) SCHOOL #23 SK (*4,*4S,4W) 1028.165	3,739,564	343	(33,935)	(337)	3,705,634	3,687,227	1,503	(8,842)	3,694,566	28,751	0.78%	
(026) SCHOOL #26 SK (7.7V) 1028.098	264,340	-	(2,845)	(207)	261,288	253,390	358	-	253,031	8,257	3.16%	
(026) SCHOOL #26 SK (7.7V) 1028.150	545,123	-	(5,867)	(427)	538,829	522,540	739	-	521,801	17,027	3.16%	
(026) SCHOOL #26 SK (7.7V) 1028.151	613,421	0	(6,602)	(481)	606,338	588,009	832	-	587,178	19,161	3.16%	
(028) SCHOOL #28 MT (*2) 1028.128	313,040	250	(3,902)	(19)	309,369	293,042	902	-	292,140	17,229	5.57%	
(028) SCHOOL #28 SK (*2) 1028.142	220,566	176	(2,749)	(14)	217,979	206,476	636	-	205,840	12,139	5.57%	
(030) SCHOOL #30 SK (*4,*4S)	501,739	73	(3,643)	(854)	497,315	489,433	1,007	-	488,426	8,889	1.79%	
(030) SCHOOL #30 SK (*4,*4S)	3,629,245	530	(26,354)	(6,178)	3,597,244	3,540,232	7,285	-	3,532,947	64,297	1.79%	
(030) SCHOOL #30 SK (*4,*4S)	273,169	40	(1,984)	(465)	270,760	266,469	548	-	265,921	4,840	1.79%	
(032) FIRE PRO #4 MT (*4)	581,219	5	(1,567)	(138)	579,519	569,762	315	-	569,447	10,072	1.74%	
(032) FIRE PRO #4 SK (*4)	425,579	4	(1,148)	(101)	424,334	417,190	231	-	416,959	7,375	1.74%	
(041) COM CTR #3 MT#1 (7.7V)	503,385	-	(5,418)	(395)	497,573	482,532	682	-	481,849	15,724	3.16%	
(041) COM CTR #3 SK (7.7V)	1,061,156	-	(11,421)	(832)	1,048,904	1,017,196	1,438	-	1,015,758	33,146	3.16%	
(043) COM CTR #4 MT#1 (1)	485,507	-	(4,701)	(76)	480,730	469,250	1,709	-	467,541	13,189	2.74%	
(043) COM CTR #4 MT#2 (1)	970,029	-	(9,392)	(152)	960,485	937,548	3,414	-	934,133	26,352	2.74%	
(043) COM CTR #4 MT#3 (1) SR	194,006	-	(1,878)	(30)	192,097	187,510	683	-	186,827	5,270	2.74%	
(044) REC #1 MT (*4,4W)	6,147,728	309	(15,174)	(799)	6,132,063	6,125,448	1,490	(5,958)	6,129,916	14,063	0.23%	
(044) REC #1 SK (*4,4W)	1,352,387	68	(3,338)	(176)	1,348,941	1,347,486	328	(1,311)	1,348,469	3,094	0.23%	
(050) FP #2 MT #2 (*4, *4S)	1,380,723	304	(17,032)	(5,800)	1,358,195	1,329,556	985	-	1,328,571	29,624	2.18%	
(050) FP #2 MT (*4,*4S)	1,845,921	406	(22,770)	(7,754)	1,815,803	1,777,513	1,316	-	1,776,197	39,606	2.18%	
(055) FIRE PRO #1 MT#1 (6)	424,013	-	(2,071)	(273)	421,669	410,814	377	-	410,437	11,233	2.66%	
(055) FIRE PRO #1 MT#2 (6)	103,826	-	(507)	(67)	103,252	100,594	92	-	100,501	2,750	2.66%	
(055) FIRE PRO #1 SK (6)	285,695	-	(1,395)	(184)	284,116	276,801	254	-	276,547	7,568	2.66%	
(056) FP #3 MT #1 (*4,*4S,*4W)	1,201,882	-	(10,707)	(199)	1,190,976	1,193,453	525	(8,738)	1,201,666	6,785	0.57%	
(056) FP #3 MT #2 (*4,*4S,*4W)	978,731	-	(8,719)	(162)	969,850	971,868	428	(7,115)	978,555	5,526	0.57%	
(061) SCHOOL #31 SK (*3,*3L)	1,810,941	323	(28,149)	(6,705)	1,776,411	1,705,969	9,500	(355)	1,696,824	80,296	4.52%	
(061) SCHOOL #31 SK (*3,*3L)	3,699,324	660	(57,501)	(13,697)	3,628,786	3,484,891	19,406	(725)	3,466,210	164,025	4.52%	
(064) WW #14 MT (*5)	616,874	-	(460)	(195)	616,218	601,773	180	-	601,592	14,626	2.37%	
(064) WW #14 SK (*5)	108,435	-	(81)	(34)	108,320	105,780	32	-	105,749	2,571	2.37%	
(070) WTR WKS #10 (*7)	305,827	-	(6,233)	(94)	299,501	298,995	2,133	-	296,862	2,638	0.88%	
(070) WTR WKS #10 SK (*7)	163,544	-	(3,333)	(50)	160,161	159,891	1,141	-	158,750	1,411	0.88%	
(072) REC #1 MT (3,3L)	4,637,211	263	(64,372)	(3,781)	4,569,321	4,473,434	17,609	(646)	4,456,470	114,142	2.50%	
(072) REC #1 SK (3,3L)	2,053,377	116	(28,504)	(1,674)	2,023,316	1,980,856	7,798	(286)	1,973,345	50,543	2.50%	
(080) FP #1 MT #1 (1) 1028.027	497,323	-	(4,815)	(78)	492,430	480,671	1,751	-	478,920	13,510	2.74%	
(080) FP #1 MT #2 (1) 1028.026	633,226	-	(6,131)	(99)	626,995	612,022	2,229	-	609,793	17,202	2.74%	
(080) FP #1 MT #3 (1) 1028.134	689,359	-	(6,674)	(108)	682,577	666,276	2,427	-	663,850	18,727	2.74%	

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

TAX ROLL STATUS REPORT - 2020 TAX ROLL YEAR - (Continued)
AS OF JUNE 30, 2021

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated / Exempt	2019 Collectable Tax Roll	Collections	Refunds	Refunds To Process	Net Collections	Left To Collect	Collectible Tax Roll Not Yet Collected
(083) FP #1 MT (2)	273,429	207	(3,234)	(16)	270,386	256,855	748	-	256,107	14,279	5.28%
(083) FP #1 SK (2)	137,748	104	(1,629)	(8)	136,215	129,398	377	-	129,021	7,194	5.28%
(088) FIRE PRO # 1 SK (7)	90,928	-	(801)	(14)	90,112	87,518	70	-	87,448	2,664	2.96%
(088) FIRE PRO #1 MT #1 (7)	570,002	-	(5,021)	(89)	564,892	548,630	441	-	548,189	16,703	2.96%
(101) L.C. CITY GEN ALMNY MT	4,328,078	200	(47,670)	(3,909)	4,276,699	4,187,925	14,269	-	4,173,657	103,042	2.41%
(101) L.C. CITY PLAY/REC MT	1,214,771	56	(13,380)	(1,097)	1,200,351	1,175,434	4,005	-	1,171,430	28,921	2.41%
(101) L.C. CITY POLICE MT	3,760,699	174	(41,421)	(3,396)	3,716,056	3,638,920	12,398	-	3,626,522	89,534	2.41%
(101) LC BLD/STS/BRIDGS MT	1,643,942	76	(18,107)	(1,485)	1,624,427	1,590,708	5,420	-	1,585,288	39,139	2.41%
(141) SULPHUR CITY FIRE MT	911,372	136	(10,694)	(233)	900,581	888,011	5,457	-	882,554	18,027	2.00%
(141) SULPHUR GEN ALMNY MT	1,005,948	151	(11,804)	(257)	994,038	980,163	6,024	(0)	974,140	19,898	2.00%
(141) SULPHUR STREET MT	911,372	136	(10,694)	(233)	900,581	888,011	5,457	-	882,554	18,027	2.00%
(146) WESTLAKE CITY FIRE MT	267,980	(0)	(8,330)	(341)	259,309	262,266	318	(4,505)	262,666	6,053	2.33%
(146) WESTLAKE CITY GEN ALMNY MT	190,672	(0)	(5,927)	(242)	184,502	183,627	226	(3,206)	186,606	4,307	2.33%
(146) WESTLAKE CITY POLICE MT	267,980	(0)	(8,330)	(341)	259,309	258,079	318	(4,505)	262,266	6,053	2.33%
001 PAR TXMT(12345678.8I)	7,288,077	605	(60,139)	(4,433)	7,224,110	7,122,481	7,047	(7,334)	7,122,768	116,010	1.61%
003 PARTXMT(3L4S4W6D7V)	1,675,845	177	(24,468)	(1,676)	1,649,879	1,618,669	7,756	(1,125)	1,612,037	40,091	2.43%
004 CONSTSCHOOL MT(ALL)	13,067,297	1,176	(133,961)	(9,562)	12,924,949	12,723,472	27,707	(11,771)	12,707,536	240,955	1.86%
008 ROAD MAINT MT (ALL)	9,890,869	890	(101,397)	(7,238)	9,783,123	9,630,620	20,972	(8,910)	9,618,558	182,385	1.86%
009 CAL-LC HEALTH MT(ALL)	6,042,969	544	(61,950)	(4,422)	5,977,141	5,883,969	12,813	(5,444)	5,876,599	111,429	1.86%
010 JUV DET MT (ALL)	8,496,342	764	(87,103)	(6,217)	8,403,787	8,272,787	18,016	(7,654)	8,262,424	156,670	1.86%
012 MOSQ CONT MT(ALL)	5,345,695	481	(54,802)	(3,912)	5,287,462	5,205,040	11,335	(4,815)	5,198,521	98,572	1.86%
013 ASSESSOR MT (ALL)	3,228,072	290	(33,089)	(2,362)	3,192,911	3,143,137	6,843	(2,908)	3,139,202	59,525	1.86%
017 CRIMINAL JUST MT(ALL)	7,695,771	692	(78,894)	(5,632)	7,611,937	7,493,277	16,318	(6,932)	7,483,892	141,909	1.86%
018 SCHOOL #33 SK (*3.*3L)	1,910,097	148	(29,153)	(1,120)	1,879,973	1,831,201	11,306	-	1,819,895	60,078	0.00%
020 FIRE DIST #2 MT (*3)	2,591,965	0	(39,276)	(461)	2,552,228	2,496,636	8,117	(1,355)	2,489,874	65,065	2.55%
021 SCHOOL #21 SK (6,6D)	767,121	-	(4,274)	(848)	761,999	744,066	874	-	743,192	18,807	2.47%
024 SCHOOL #24 SK (5)	305,748	-	(228)	(97)	305,423	298,233	89	-	298,144	7,279	2.38%
025 SCHOOL #25 (*2.8.8I)	879,245	0	(11,729)	(631)	866,885	843,952	3,221	(4,285)	845,015	30,439	3.51%
031 COLLECTION FEE	23,422	-	-	(3,578)	19,844	10,043	-	-	10,043	9,801	49.39%
033 GRAV 2 MT (7.7V)	629,231	-	(6,772)	(493)	621,966	603,164	853	-	602,311	19,655	0.00%
034 WCCH MT(4.4S,4W7,7V)	10,102,463	1,096	(85,393)	(7,463)	10,010,703	9,908,214	10,699	(13,686)	9,911,201	126,874	1.27%
035 GRAV 4 MT (3.3L)	4,885,326	277	(67,815)	(3,983)	4,813,804	4,712,791	18,556	(680)	4,694,915	120,250	2.50%
036 COM CTR#3 MT#2(7.7V)	184,659	-	(1,987)	(145)	182,527	177,009	250	-	176,759	5,768	3.16%
037 GRAV 5 MT (4.4S,4W)	6,326,104	718	(52,808)	(4,660)	6,269,353	6,210,854	6,614	(8,960)	6,213,199	74,074	1.18%
038 GRAV 9 MT (2)	491,414	372	(5,812)	(29)	485,945	461,626	1,344	-	460,282	25,663	5.28%
039 COM CTR #1 MT (6,6D)	214,214	-	(1,193)	(237)	212,784	207,776	244	-	207,532	5,252	2.47%
042 LIBRARY MT (ALL)	15,469,040	1,392	(158,584)	(11,321)	15,300,527	15,062,013	32,800	(13,935)	15,043,148	285,248	1.86%
045 AIRPORT MT (3,3L,*4)	946,511	72	(10,152)	(412)	936,019	926,036	1,925	(910)	925,022	12,817	1.37%
046 VINTON H&T MT (7.7V)	148,612	-	(1,599)	(116)	146,896	142,455	201	-	142,254	4,642	3.16%
047 LCHT(*13.3L*4*4S4W*6)	4,556,032	309	(47,235)	(1,878)	4,507,229	4,440,697	8,485	(5,179)	4,437,390	80,196	1.78%
048 FIRE PRO#1 MT#2(*8.8I)	82,632	0	(404)	(36)	82,192	80,520	216	-	80,303	1,889	2.30%
051 FIRE PRO#1 MT#1(*8.8I)	82,632	0	(404)	(36)	82,192	80,520	216	-	80,303	1,889	2.30%

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

TAX ROLL STATUS REPORT - 2020 TAX ROLL YEAR - (Continued)
AS OF JUNE 30, 2021

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated / Exempt	2019 Collectable Tax Roll	Collections	Refunds	Refunds To Process	Net Collections	Left To Collect	Collectible Tax Roll Not Yet Collected
052 FOREST ACS MT(ALL)	17,039	0	(5)	(5)	17,030	16,843	1	-	16,841	188	1.11%
053 GRAV DRG#6 MT(5,6,6D)	808,673	-	(2,731)	(604)	805,339	786,384	609	-	785,774	19,565	2.43%
054 GRAV DRG#8 MT (1)	1,070,478	-	(10,364)	(168)	1,059,945	1,034,633	3,768	-	1,030,865	29,080	2.74%
057 WTR WKS #9 (*4)	509,805	112	(6,289)	(2,141)	501,487	490,913	364	-	490,549	10,938	2.18%
058 WTR WKS #8 (*3,*8)	147,281	0	(3,201)	(87)	143,992	132,537	761	(1,609)	133,385	13,826	9.60%
059 WTR WKS #11(*4,*7)	352,177	3	(1,174)	(88)	350,918	345,203	182	-	345,022	5,896	1.68%
060 WTR WKS #7 MT (*4,*6)	538,288	-	(1,114)	(65)	537,109	531,278	139	-	531,139	5,969	1.11%
062 LAW ENF #1 MT(ALL)	13,506,296	1,215	(138,463)	(9,884)	13,359,164	13,150,917	28,638	(12,167)	13,134,445	249,052	1.86%
063 FIRE PRO #1 MT (5)	230,516	-	(172)	(73)	230,272	224,851	67	-	224,784	5,488	2.38%
065 WTR WKS #5 (*3*3L*8)	162,686	-	(1,376)	(133)	161,177	157,045	378	(153)	156,820	4,662	2.89%
066 WTR WKS#12MT W (*3)	1,051,057	(0)	(8,646)	(187)	1,042,225	1,033,708	3,014	(1,046)	1,031,741	12,576	0.00%
067 COLISEUM MT (ALL)	3,641,278	328	(37,329)	(2,664)	3,601,612	3,545,469	7,720	(3,280)	3,541,030	67,143	1.86%
068 WTR WKS #2 (*4)	627,800	-	(61)	(63)	627,676	625,054	15	-	625,039	2,637	0.42%
075 GRAV #7 MT #2 (8,8I)	188,347	0	(2,607)	(140)	185,600	180,504	716	(952)	180,740	6,764	3.64%
076 GRAV #7 MT #1 (8,8I)	490,170	0	(6,783)	(365)	483,022	469,759	1,863	(2,478)	470,374	17,604	3.64%
078 SEWER #11 MT (*3,*8)	210,883	-	(1,771)	(226)	208,885	204,229	584	(265)	203,911	5,505	2.64%
082 FIRE PRO #2 MT (*8)	445,517	0	(8,336)	(408)	436,773	423,066	1,980	(3,478)	424,564	19,164	4.39%
086 CHENLT AUTH MT(ALL)	13,893,689	1,250	(142,433)	(10,167)	13,742,339	13,528,114	29,455	(12,516)	13,511,174	256,196	1.86%
087 CRTHSE JAIL MT(ALL)	8,444,681	760	(86,571)	(6,180)	8,352,690	8,222,481	17,902	(7,607)	8,212,186	155,718	1.86%
090 LAW ENF #2 MT(ALL)	11,931,016	1,073	(122,313)	(8,731)	11,801,046	11,617,083	25,294	(10,747)	11,602,537	220,004	1.86%
091 NIBLIS BLF PK MT(7.7V)	379,436	-	(4,084)	(297)	375,055	363,717	514	-	363,203	11,852	3.16%
093 COMM CTR #2 (*4,4S)	8,260,317	1,292	(102,051)	(9,500)	8,150,059	8,027,674	13,158	(14,216)	8,028,732	149,760	1.84%
094 TC FEE PU,RS	158,895	-	(2)	-	158,893	158,446	-	-	158,446	447	0.28%
095 TC FEE PP BANKS	8,818	-	-	-	8,818	8,818	-	-	8,818	-	0.00%
099 PARISH LIENS	156,145	-	-	(23,856)	132,289	66,952	-	-	66,952	65,337	49.39%
101 L.C. CITY TAX EXC ITEP EX	-	6	-	-	6	6	-	-	6	-	0.00%
140 DEQUINCY CITY TAXES	96,575	-	(496)	(174)	95,905	94,085	117	-	93,967	1,938	0.00%
147 WESTLAKE CDD FEE	-	79,691	-	-	79,691	-	-	-	-	79,691	100.00%
150 VINTON CITY TAXES	51,021	-	(905)	(219)	49,897	47,873	202	-	47,671	2,226	4.46%
155 IOWA CITY TAXES	100,239	0	(281)	(40)	99,919	97,339	154	-	97,185	2,734	2.74%
161 SULPHUR CITY LIENS	52,970	-	-	(17,320)	35,650	24,685	-	-	24,685	10,965	30.76%
170 VINTON CITY LIENS	12,452	4,822	(4,822)	(3,881)	8,571	3,007	-	-	3,007	5,564	64.91%
175 IOWA CITY LIENS	5,554	-	-	-	5,554	5,555	-	-	5,555	(1)	-0.03%
\$ 277,593,252	\$ 108,926	\$ (2,841,488)	\$ (268,128)	\$ 274,592,563	\$ 269,999,645	\$ 593,084	\$ (262,457)	\$ 269,669,019	\$ 5,448,459	1.98%	

* Note: This schedule includes only the activity related to the 2020 tax roll (i.e., the current tax roll). Activity related to prior years' tax rolls is not presented.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

TAX ROLL STATUS REPORT - 2020 TAX ROLL YEAR - (Continued)
AS OF JUNE 30, 2021

Per the above schedule, approximately 1.98 percent of the total tax levied has yet to be collected. Reason for not collecting total roll include:

- > Adjudications
- > Bankruptcies
- > NSF payments
- > Dual assessments
- > Assessments under review
- > Insufficient notice on tax sale
- > Businesses closed
- > Pending court cases

The Sheriff continues to make collections on this tax roll as the above noted items are resolved.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

June 30, 2021

Agency Head Name / Title: Tony Mancuso, Sheriff

Purpose:	<u>Amount Paid</u>
Salary	\$ 177,956
Benefits - insurance	11,631
Benefits - retirement	39,447
Benefits - deferred compensation	8,748
Benefits - medicare	2,903
Fuel and registrations	2,221
Membership dues	16,100
Travel	4,558
Cell phone	487
Training	986
	<u>\$ 265,037</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
LLA ENTITY ID# 3074

June 30, 2021

Cash Basis Presentation	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 06/30/2021
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 1,064,632	\$ 1,108,352
Add: Collections (Please enter zeros if no activity within a certain collection type)		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	2,077,232	1,926,539
Bond Fees	270,512	448,709
Criminal Court Costs/Fees	331,138	627,148
Criminal Fines	344,638	507,905
Other	831	-
Subtotal Collections	3,024,350	3,510,301
Less: Disbursements To Governments & Nonprofits:		
Bond Fees:		
Calcasieu Parish Criminal Court Fund	55,757	124,048
Calcasieu Parish Indigent Defenders Board	55,757	124,048
Calcasieu Parish District Attorney	55,757	124,048
Civil Fees:		
Calcasieu Parish Clerk of Courts	58,846	205,739
Criminal Court Costs/Fees:		
Calcasieu Parish Clerk of Court	22,124	47,249
Calcasieu Parish Combined Anti Drug Team	250	50
Calcasieu Parish District Attorney	47,333	96,663
Calcasieu Parish Police Jury	95,681	171,878
Calcasieu Parish Police Jury - Coroner	2,311	4,722
Calcasieu Parish Public Defender	17,270	32,074
City of Lake Charles - Dare Program	3,097	5,359
City of Sulphur - Dare Program	1,418	2,459
City of Westlake - Dare Program	255	433
Criminal Indigent Transcript Fund (Indigent Defender Board)	4,645	10,382
Family Youth and Counseling	3,136	6,907
Fish and Wildlife Violation Reward Fund	55	5
Iowa Police Department	57	50
Judicial Expense Fund - Judges Administrative	3,194	7,040
LA Comm on Law Enforcement - Crime Victim Reparation	4,687	10,493
LA Comm on Law Enforcement - Drug Education Program	700	1,480
LA Supreme Court (Act 405) - LA Judicial College Collections	304	675
Lake Charles Crime Stoppers	1,256	2,762
Louisiana Commission on Law Enforcement	1,266	2,829
Louisiana State Police Department	3,818	10,979
Public Defenders Office (Idigent Defenders Board)	28,493	62,617
Southwest Louisiana Criminalistics Laboratory	43,044	89,191
Traumatic Head and S.C.I. Trust Fund	3,180	5,994
Treasurer State of Louisiana - CMIS	1,895	4,199
Vinton Police Department	50	100
Westlake Police Department	-	107

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY - (Continued)
LLA ENTITY ID# 3074

June 30, 2021

Criminal Fines:		
Calcasieu Parish Clerk of Court	16,025	23,500
Calcasieu Parish District Attorney	43,736	64,216
Calcasieu Parish Police Jury	123,733	181,828
Criminal Indigent Transcript Fund (Indigent Defender Board)	9,613	14,100
Family Youth and Counseling	6,410	9,400
Fish and Wildlife Violation Reward Fund	75	130
Judicial Expense Fund - Judges Administrative	6,410	9,400
LA Comm on Law Enforcement	2,564	3,760
LA Supreme Court (Act 405) - LA Judicial College Collections	641	940
Lake Charles Crime Stoppers	2,564	3,760
Louisiana Wildlife and Fisheries	30	52
Public Defenders Office (Indigent Defenders Board)	57,690	84,600
Southwest Louisiana Criminalistics Laboratory	41,250	61,910
Third Part	878	2,870
Traumatic Head and S.C.I. Trust Fund	4,450	5,635
Treasurer State of Louisiana	150	100
Treasurer State of Louisiana - CMIS	3,846	5,640
Less: Amounts Retained by Collecting Agency		
Bond Fees	55,757	124,048
Civil Fees:		
Cost	300,564	403,141
Commissions	143,608	268,755
	37,373	42,510
Tax Collector	5,313	19,235
Criminal Court Costs/Fees	21,877	49,321
Criminal Fines	24,543	36,053
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	63,117	72,892
Bond Fee Refunds	-	-
Criminal Court Costs/Fees Refunds	475	913
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	1,492,301	960,244
Payments to 3rd Party Collection/Processing Agencies	-	-
Subtotal Disbursements/Retainage	<u>2,980,630</u>	<u>3,603,535</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 1,108,352</u>	<u>\$ 1,015,118</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

Federal Grantor/Pass- Through Grantor/Program Title	Recovery Act	Federal CFDA Number	Pass-Through Grantors Number	Expenditures
U.S. Department of Justice Direct Programs				
Direct Program				
Edward Byrne Memorial Justice Assistance Grant Program		16.738		\$ 55,201
Equitable Sharing Program		16.922		242,377
Passed through State of Louisiana				
Paul Coverdell Forensic Science Improvement Grant		16.742	2019-CD-01-5305	30,631
Subtotal Paul Coverdell Forensic Science Improvement Grant				30,631
Coronavirus Emergency Supplemental Funding Program		16.034	2020-VD-BX-0914	11,380
Coronavirus Emergency Supplemental Funding Program		16.034	2020-VD-BX-0261	12,818
Subtotal Coronavirus Emergency Supplemental Funding Program				24,198
Crime Victim Assistance		16.575	2018-VA-01/03/04-4911	288,162
<i>Passed-through ST. MARTIN PARISH SHERIFF'S OFFICE</i>				
Elderly Crime Victim Assistance		16.575	2018-VA-04-5585	22,619
Subtotal Crime Victim Assistance				310,781
Violence Against Women Formula Grants		16.588	2020-WF-01-5986	26,980
Violence Against Women Formula Grants		16.588	2019-WF-01-5366	22,439
Subtotal Violence Against Women Formula Grants				49,419
Total U.S. Department of Justice				712,607
U.S. Department of Transportation:				
Passed through State of Louisiana				
Highway Safety Cluster:				
State and Community Highway Safety		20.600	2020-30-17	1,735
State and Community Highway Safety		20.600	2021-30-17	1,895
Subtotal for State and Community Highway Safety				3,630
National Priority Safety Program				
National Priority Safety Program		20.616	2020-30-17	21,230
National Priority Safety Program		20.616	2021-30-17	19,441
Subtotal for State and Community Highway Safety				40,671
Subtotal Highway Safety Cluster				44,301
Total U.S. Department of Transportation				44,301
Executive Office of the President:				
<i>Passed-through JEFFERSON PARISH SHERIFF'S OFFICE</i>				
High Intensity Drug Trafficking Areas Program		95.001	G19GC0001A-55131	19,556
High Intensity Drug Trafficking Areas Program		95.001	G20GC0001A-56131	163,401
High Intensity Drug Trafficking Areas Program		95.001	G21GC0001A-57131	74,319
Subtotal for High Intensity Drug Trafficking Areas Program				257,276
Total Executive Office of the President:				257,276
U.S. Department of Treasury				
Passed through Louisiana Division of Administration				
COVID-19 Coronavirus Relief Fund (3/1/2020-9/30/2020)		21.019	COVID-19	6,219,350
Total U.S. Department of Treasury				6,219,350
Department of Homeland Security Direct Programs				
Direct Program				
Port Security Grant Program		97.056		548,033
Total Department of Homeland Security Direct Programs				548,033
Total Expenditures of Federal Awards				\$ 7,781,567

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
For the Year Ended June 30, 2021

NOTES TO SCHEDULE

A. BASIS OF PRESENTATION

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

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments* or the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

C. INDIRECT COST RATE

The Calcasieu Parish Sheriff has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance for the year ended June 30, 2021.

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

COMPLIANCE
AND
INTERNAL CONTROL



Langley, Williams & Company, L.L.C.

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NICHOLAS J. LANGLEY
ALEXIS H. O'NEAL
SARAH CLARK WERNER

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

Calcasieu Parish Sheriff
Lake Charles, 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, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Calcasieu Parish Sheriff's basic financial statements, and have issued our report thereon dated December 17, 2021.

Internal Control Over Financial Reporting

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

Calcasieu Parish Sheriff
Lake Charles, Louisiana

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Calcasieu 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 determination of financial statement amounts. 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*.

Purpose of this Report

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

Joyly, Williams & Co., P.C.

Lake Charles, Louisiana
December 17, 2021



Langley, Williams & Company, L.L.C.

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

Calcasieu Parish Sheriff
Lake Charles, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Calcasieu 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 Calcasieu Parish Sheriff's major federal programs for the year ended June 30, 2021. Calcasieu 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Calcasieu 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 Calcasieu 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 of the Calcasieu Parish Sheriff's compliance.

Calcasieu Parish Sheriff
Lake Charles, Louisiana

Opinion on Each Major Federal Program

In our opinion, Calcasieu 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.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance.

Report on Internal Control Over Compliance

Management of Calcasieu 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 Calcasieu 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 Calcasieu 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 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.



Lake Charles, Louisiana
December 17, 2021

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Years Ended June 30, 2021 and 2020

SECTION 1 – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified opinion

Internal control over financial reporting:

Material weaknesses identified? Yes No

Significant deficiency identified not considered
to be material weaknesses? Yes No

Noncompliance material to financial statements
noted? Yes No

Federal Awards

Internal control over major programs:

Material weaknesses identified? Yes No

Significant deficiency identified not considered
to be material weaknesses? Yes None reported

Type of auditors' report issued on compliance
for major programs: Unmodified opinion

Any audit findings disclosed that are required to
be reported in accordance with Uniform Guidance,
Section.510 (a) Yes No

Identification of major programs:

CFDA Number
21.019

Name of Federal Program or Cluster
COVID-19 – Coronavirus Relief Funds

Dollar threshold used to distinguish between
Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – (Continued)
For the Years Ended June 30, 2021 and 2020

SECTION 2 – CURRENT YEAR FINDINGS AND MANGEMENT CORRECTIVE ACTION PLAN

Internal Control Over Financial Reporting:

There were no findings with regards to internal controls.

Compliance:

There were no findings with regards to compliance.

SECTION 3 – PRIOR YEAR FINDINGS AND MANGEMENT CORRECTIVE ACTION PLAN

Internal Control Over Financial Reporting:

There were no findings with regards to internal controls.

Compliance:

There were no findings with regards to compliance.