

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

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

With Supplemental Information Schedules

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Annual Financial Statements
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BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Independent Auditor's Report

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and fiduciary funds of the Bienville Parish Sheriff

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report,
June 30, 2021

as of June 30, 2021, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As described in Note 15 to the financial statements, operations of the Bienville Parish Sheriff are impacted by the pandemic caused by the Coronavirus/COVID-19. The Bienville Parish Sheriff is uncertain how and to what extent the pandemic will negatively affect operations, financial position, cash flows, and the ability to provide services. My opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Bienville Parish Sheriff's basic financial statements. The accompanying General Fund - Schedule of Expenditures by Department, Affidavit, Schedule of Compensation, Benefits and Other Payments to Agency Head, Justice System Funding Schedule for Receiving, and Justice System Funding for Collecting/Disbursing as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying General Fund - Schedule of Expenditures by Department, the Schedule of Compensation, Benefits and Other Payments, the Sheriff's Sworn Affidavit, Justice System Funding Schedule for Collecting/Disbursing, and the Justice System Funding Schedule for Receiving Entities are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report,
June 30, 2021

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated November 24, 2021, on my consideration of the Bienville Parish Sheriff's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Bienville 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 Bienville Parish Sheriff's internal control over financial reporting and compliance.



West Monroe, Louisiana
November 24, 2021

**REQUIRED SUPPLEMENTARY INFORMATION
PART I**

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Management's Discussion and Analysis
June 30, 2021

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

Overview of the Financial Statements

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

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

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

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

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

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Bienville Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-

related legal requirements. All of the funds of the Bienville Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

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

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

The Bienville Parish Sheriff adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided to demonstrate compliance with this budget.

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

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

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Bienville Parish Sheriff exceeded liabilities by \$8,288,564. Approximately 4% of the Bienville Parish Sheriff's net position reflects its investment in capital assets (equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

An additional portion of the Bienville Parish Sheriff's net position represents resources that are subject to external restrictions (e.g., debt service). The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the Bienville Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets.

STATEMENT OF NET POSITION

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents	\$15,578,794	\$15,536,339
Receivables	198,625	239,512
Prepaid assets	126,248	91,217
Capital assets (net of accumulated depreciation)	<u>390,418</u>	<u>403,794</u>
TOTAL ASSETS	<u>16,294,085</u>	<u>16,270,862</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	<u>3,345,045</u>	<u>2,365,683</u>
TOTAL ASSETS	<u>19,639,130</u>	<u>18,636,545</u>
LIABILITIES		
Accounts payable	52,616	38,488
Salaries payable	116,215	128,675
Withholdings payable	155,210	165,184
Net pension liability	4,525,680	3,291,128
Net OPEB obligation	<u>5,617,001</u>	<u>5,566,985</u>
TOTAL LIABILITIES	<u>10,466,722</u>	<u>9,190,460</u>
DEFERRED INFLOWS OF RESOURCES		
Pension and OPEB related	883,844	835,017
NET POSITION		
Invested in capital assets, net of related debt	390,418	403,794
Unrestricted	<u>7,898,146</u>	<u>8,207,274</u>
TOTAL NET POSITION	<u>\$8,288,564</u>	<u>\$8,611,068</u>

STATEMENT OF ACTIVITIES

	<u>2021</u>	<u>2020</u>
Public Safety:		
Personal services	\$7,198,947	\$7,283,021
Operating services	879,997	731,782
Materials and supplies	306,354	311,659
Travel	74,112	61,942
Depreciation expense	<u>49,033</u>	<u>70,250</u>
Total Program Expenses	<u>8,508,443</u>	<u>8,458,654</u>
Program revenues:		
Charges for services:		
License and permits	20	10
Commissions on fines and bonds	72,473	74,124
Commissions on judicial sales and seizures	38,589	30,561
Civil and criminal fees	156,474	165,060
Commissions on licenses and taxes	28,286	44,829
Transportation of prisoners	38,545	30,884
Feeding and keeping prisoners	127,127	145,795
Operating grant	222,472	216,572
Tax notices, etc.	<u>122,159</u>	<u>35,852</u>
Total program revenues	<u>806,145</u>	<u>743,687</u>
Net Program Expenses	<u>(7,702,298)</u>	<u>(7,714,967)</u>
General revenues:		
Taxes:		
Ad valorem	6,636,183	6,025,837
State revenue sharing	57,949	57,942
Grants and contributions not restricted to specific programs:		

Federal sources	\$27,678	\$16,074
State sources	86,200	133,358
Local sources	190,616	184,866
Interest earned	27,837	65,826
Miscellaneous	324,642	329,523
Special item - gain (loss) on disposal of assets	<u>28,688</u>	<u></u>
Change in Net Position	(322,505)	(901,541)
NET POSITION		
Beginning of year	<u>8,611,069</u>	<u>9,512,609</u>
End of year	<u>\$8,288,564</u>	<u>\$8,611,068</u>

Financial Analysis of the Government's Funds

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

As of June 30, 2021, combined governmental fund balances of \$15,579,626, showed an increase of \$44,905 over June 30, 2020. \$15,444,558 of this fund balance is unassigned while the remaining \$135,038 is designated for inmates.

General Fund Budgetary Highlights

Differences between revenues of the original budget and the final budget amounts were due primarily to a decrease in state supplemental pay, other state grants, local grants, commissions on state revenue sharing, commissions on fines and bonds, commissions on judicial sales and seizures, civil and criminal fees, commissions on licenses and taxes, feeding and keeping prisoners, tax notices, use of money and property and other revenue and increases in ad valorem taxes, transportation of prisoners and proceeds from disposal of assets. Differences between expenditures of the original budget and the final budget amounts were due to increases in personal services and benefits, operating services, materials and supplies, travel and other charges and capital outlay.

Capital Asset and Debt Administration

Capital assets. The Bienville Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2021, amounts to \$390,418 (net of accumulated depreciation). This investment includes furniture, vehicles, and equipment. The increase in capital assets for the year was \$35,657 and deletions of \$186,697 in capital assets for the year.

Long-term debt. The Bienville Parish Sheriff contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees through the sheriff's group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at June 30, 2021 is \$5,617,001. Net Pension obligation associated with the Pension Plan at June 30, 2021 is \$4,525,680.

Requests for Information

This financial report is designed to provide a general overview of the Bienville Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Bienville Parish Sheriff, P.O. Box 328, Arcadia, LA 71001.

November 24, 2021

BASIC FINANCIAL STATEMENTS

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

STATEMENT OF NET POSITION
June 30, 2021

ASSETS

Cash and cash equivalents	\$15,578,794
Receivables	198,625
Prepaid assets	126,248
Capital assets (net of accumulated depreciation)	390,418
TOTAL ASSETS	<u>16,294,085</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension and OPEB Related	<u>3,345,045</u>
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LIABILITIES

Accounts payable	52,616
Salaries payable	116,215
Withholdings payable	155,210
Long term liabilities:	
Net Pension liability	4,525,680
Net OPEB obligation	<u>5,617,001</u>
TOTAL LIABILITIES	<u>10,466,722</u>

DEFERRED INFLOWS OF RESOURCES

Pension and OPEB related	<u>883,844</u>
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NET POSITION

Invested in capital assets, net of related debt	390,418
Unrestricted	<u>7,898,146</u>
TOTAL NET POSITION	<u><u>\$8,288,564</u></u>

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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
STATEMENT OF ACTIVITIES
June 30, 2021

Public Safety:	
Personal services	\$7,198,947
Operating services	879,997
Materials and supplies	306,354
Travel	74,112
Depreciation expense	49,033
Total Program Expenses	<u>8,508,443</u>
Program revenues:	
Charges for services:	
License and permits	20
Commissions on fines and bonds	72,473
Commissions on judicial sales and seizures	38,589
Civil and criminal fees	156,474
Commissions on licenses and taxes	28,286
Transportation of prisoners	38,545
Feeding and keeping prisoners	127,127
Operating grant	222,472
Tax notices, etc.	122,159
Total program revenues	<u>806,145</u>
Net Program Expenses	<u>(7,702,298)</u>
General revenues:	
Taxes:	
Ad valorem	6,636,183
State revenue sharing	57,949
Grants and contributions not restricted to specific programs:	
Federal sources	27,678
State sources	86,200
Local sources	190,616
Interest earned	27,837
Miscellaneous	324,642
Special item - gain/loss on disposal of assets	28,688
Total general revenues	<u>7,379,793</u>
Change in Net Position	(322,505)
NET POSITION	
Beginning of year	<u>8,611,069</u>
End of year	<u><u>\$8,288,564</u></u>

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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND

Balance Sheet, June 30, 2021

ASSETS

Cash and cash equivalents	\$15,578,794
Receivables	198,625
Prepaid expenditures	<u>126,248</u>
TOTAL ASSETS	<u>\$15,903,667</u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$52,616
Salaries payable	116,215
Withholdings payable	<u>155,210</u>
Total Liabilities	<u>324,041</u>

Fund Balance:

Restricted - public safety	135,068
Unassigned	<u>15,444,558</u>
Total Fund Balance	<u>15,579,626</u>

TOTAL LIABILITIES AND FUND BALANCE	<u>\$15,903,667</u>
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See independent auditor's report and the related notes to the financial statements.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

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

For the Year Ended June30, 2021

Total Fund Balances at June 30, 2021 - Governmental Funds - (Statement C)		\$15,579,626
Deferred outflows - pension and OPEB related		3,345,045
Cost of capital assets at June 30, 2021	\$3,419,287	
Less: Accumulated depreciation	<u>(3,028,869)</u>	390,418
Long term liabilities at June 30, 2021:		
Net OPEB obligation	5,617,001	
Net pension liability	<u>4,525,680</u>	(10,142,681)
Deferred inflows of resources		<u>(883,844)</u>
Net Position at June 30, 2021 (Statement A)		<u>\$8,288,564</u>

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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended June 30, 2021

REVENUES

Taxes - ad valorem	\$6,636,183
Licenses and permits	20
Intergovernmental revenues:	
Federal grants	27,678
State grants:	
State supplemental pay	222,472
Other	86,200
Local grants	190,616
Fees, charges, and commissions for services:	
Commissions on state revenue sharing	57,949
Commissions on fines and bonds	72,473
Commissions on judicial sales and seizures	38,589
Civil and criminal fees	156,474
Commissions on licenses and taxes	28,286
Transportation of prisoners	38,545
Feeding and keeping of prisoners	127,127
Tax notices, etc.	122,159
Use of money and property	27,837
Other	32,182
Total revenues	<u>7,864,790</u>

EXPENDITURES

Public safety:	
Current:	
Personal services and related benefits	6,552,453
Operating services	879,997
Materials and supplies	306,354
Travel and other charges	74,112
Capital outlay	35,657
Total expenditures	<u>7,848,573</u>

EXCESS OF REVENUES OVER EXPENDITURES 16,217

OTHER FINANCING SOURCE -

Proceeds from disposal of assets 28,688

EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES 44,905

FUND BALANCE AT BEGINNING OF YEAR 15,534,721

FUND BALANCE AT END OF YEAR \$15,579,626

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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

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

For the Year Ended June 30, 2021

Total net change in fund balances - governmental funds (Statement D)	\$44,905
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the period.	(13,376)
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	(67,946)
Non-employer contributions to cost-sharing pension plan.	292,460
Pension expense	<u>(578,548)</u>
Change in net position of governmental activities (Statement B)	<u><u>(\$322,505)</u></u>

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

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Statement of Fiduciary Net Position - Fiduciary Funds

June 30, 2021

	<u>TAX</u> <u>COLLECTOR</u>	<u>CIVIL</u>	<u>CRIMINAL</u>	<u>INMATE</u>	<u>FLOWER</u>	<u>SCHOLAR-</u> <u>SHIP</u>	<u>TOTAL</u>
ASSETS							
Cash and cash equivalents	<u>\$2,097,146</u>	<u>\$800</u>	<u>\$151,877</u>	<u>\$128,640</u>	<u>\$2,247</u>	<u>\$1</u>	<u>\$2,380,711</u>
LIABILITIES							
Due to taxing bodies and others	<u>\$2,097,146</u>	<u>\$800</u>	<u>\$151,877</u>	<u>\$128,640</u>	<u>\$2,247</u>	<u>\$1</u>	<u>\$2,380,711</u>

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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2021

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	FLOWER FUND	SCHOL ARSHIP FUND	TOTAL
UNSETTLED BALANCES AT BEGINNING OF THE YEAR	\$2,896,328	\$2,468	\$338,221	\$139,000	\$3,146	\$501	\$3,379,664
ADDITIONS							
Deposits:							
Sheriff's sales		54,352					54,352
Fines and costs			1,081,127				1,081,127
Garnishments		108,391	82,360				190,751
Other deposits		28,391		36,000	2,047	500	66,938
Taxes, fees, etc.,	40,019,586						40,019,586
Total additions	<u>40,019,586</u>	<u>191,134</u>	<u>1,163,487</u>	<u>36,000</u>	<u>2,047</u>	<u>500</u>	<u>41,412,754</u>
Total	<u>42,915,914</u>	<u>193,602</u>	<u>1,501,708</u>	<u>175,000</u>	<u>5,193</u>	<u>1,001</u>	<u>44,792,418</u>
REDUCTIONS							
Deposits settled to:							
Louisiana Forestry Commission	30,719						30,719
Louisiana Tax Commission	55,055						55,055
Bienville Parish:							
Sheriff's General Fund	6,764,067	61,034	158,914				6,984,015
Police Jury	4,463,596						4,463,596
School Board	22,717,341						22,717,341
Assessor	744,362						744,362
Clerk of Court	5,145	5,715	93,495				104,355
Library	1,385,034						1,385,034
Recreation District No. 1	314,889						314,889
Shady Grove Recreation Dist.	122,999						122,999
Shiloh Water District	4,764						4,764
North Bienville Fire District	573,644						573,644
Fire Protection District No. 4-5	1,082,974						1,082,974
Fire Protection District No. 6	469,036						469,036
Fire Protection District No. 7	546,373						546,373
Pension funds	1,106,534						1,106,534
District attorney			153,478				153,478
Indigent defender board			174,695				174,695

(Continued)

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Statement of Changes in Fiduciary Net Position
 For the Year Ended June 30, 2021

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	FLOWER FUND	SCHOL- ARSHIP FUND	TOTAL
REDUCTIONS: (CONTD.)							
Deposits settled to: (Contd.)							
Judge's expense account			\$36,327				\$36,327
Criminal court fund			357,978				357,978
Witness fees			36,657				36,657
Second judicial district court			85,005				85,005
Litigants		\$20,989					20,989
Attorneys, appraisers, etc.		103,040					103,040
Refunds and redemptions	\$54,836						54,836
Traumatic Injury Trust			16,120				16,120
Case management information sys			10,869				10,869
Jury service compensation			36,190				36,190
Council on Aging	345,199						345,199
Other reductions	32,201	2,024	190,103	\$46,360	\$2,946	\$1,000	274,634
Total reductions	<u>40,818,768</u>	<u>192,802</u>	<u>1,349,831</u>	<u>46,360</u>	<u>2,946</u>	<u>1,000</u>	<u>42,411,707</u>
UNSETTLED BALANCES							
AT THE END OF THE YEAR	<u>\$2,097,146</u>	<u>\$800</u>	<u>\$151,877</u>	<u>\$128,640</u>	<u>\$2,247</u>	<u>\$1</u>	<u>\$2,380,711</u>

(Concluded)

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

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

A. REPORTING ENTITY

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

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

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

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

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

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

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position are reported in three

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position.

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

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

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

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

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

Governmental Fund Type

Major Fund - 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.

Fiduciary Fund Type - Agency Funds

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

D. BASIS OF ACCOUNTING

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

1. Accrual:

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

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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

Revenues

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

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

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

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

Expenditures

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

E. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2021, the sheriff has cash and equivalents (book balances) totaling \$17,959,505 as follows:

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

Demand deposits	\$3,285,191
Time deposits	14,671,814
Petty cash	<u>2,500</u>
Total	<u>\$17,959,505</u>

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

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

Bank balances	<u>\$18,056,832</u>
Federal deposit insurance	\$1,218,268
Pledged securities (uncollateralized)	<u>20,526,365</u>
Total	<u>\$21,744,633</u>

F. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$500 or more for capitalizing capital assets.

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

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

G. VACATION AND SICK LEAVE

After one year of service, all employees are granted 14 days of vacation leave each year. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. The sheriff has not adopted a formal policy regarding sick leave. Sick leave is given at the discretion of the sheriff. At June 30, 2021, there is no liability for accumulated vacation or sick leave.

H. RISK MANAGEMENT

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

I. PENSION PLANS

The Bienville Parish Sheriff's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 6. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

J. EQUITY CLASSIFICATIONS

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

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

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

In the fund financial statements, governmental fund equity is classified as fund balance. The Sheriff adopted GASB Statement 54 for the year ended June 30, 2021. As such, fund balances of the governmental funds are classified as follows:

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

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

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

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

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

The General Fund has an unassigned fund balance of \$15,579,626 and restricted fund balance of \$135,068 for public safety. If applicable, the Sheriff would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

resources first and to defer the use of these other classified funds. The Sheriff considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

K. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

L. ESTIMATES

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

2. LEVIED TAXES

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

Constitutional	8.44	indefinite
Law Enforcement Sheriff Maintenance	<u>10.91</u>	expires 2023
Total	<u><u>19.35</u></u>	

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

Assessment date	January 1
Levy date	June 30
Tax bills mailed	November 17
Total taxes due	December 31
Penalties & interest added	January 3 of ensuing year
Tax Sale	May 12 of ensuing year

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

The assessed value was \$361,367,990 in 2020. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property tax. In 2020, this homestead exemption was \$18,014,137 of the total assessed value. The following are the principal taxpayers for the parish:

	<u>2020 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Gulf South Pipeline Company, LLC	\$51,271,070	14.19%
ETC Tiger Pipeline Company LP	40,129,240	11.10%
Aethon IIIBR, LLC	31,153,033	8.62%
Regency Intrastate	25,516,144	7.06%
Bear Creek Storage Company	<u>17,986,440</u>	<u>4.98%</u>
Total	<u>\$166,057,947</u>	<u>45.95%</u>

3. RECEIVABLES

The General Fund receivables of \$198,625, at June 30, 2021, are as follows:

<u>Class of receivables</u>	
Advalorem Taxes	\$772
State grants	16,166
Local grants	133,866
Fees, charges, and commissions for services	27,535
Feeding and transporting prisoners	11,624
Miscellaneous	250
Due from employees for weapons	<u>8,412</u>
Total	<u>\$198,625</u>

4. ON-BEHALF PAYMENTS

Certain employees of the Bienville Parish Sheriff receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$222,472.

5. CHANGES IN CAPITAL ASSETS

A summary of changes in office furnishings and equipment follows:

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

Adjusted balance at June 30, 2020	\$3,570,327
Additions	35,657
Deletions	<u>(186,697)</u>
Balance at June 30, 2021	3,419,287
Less accumulated depreciation	<u>(3,028,869)</u>
Net Capital Assets	<u>\$390,418</u>

Depreciation expense of \$49,033 was charged to the public safety function.

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

The Sheriff contributes to the Sheriffs' Pension and Relief Fund (Fund) which is a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of the sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office. Membership in the Fund is required for all eligible sheriffs and deputies. The Fund issues an annual publicly available financial report that includes financial statements and required supplementary information for the Fund, which can be obtained at www.la.state.la.gov.

Summary of Significant Accounting Policies.

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

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

Plan Fiduciary Net Position.

Plan fiduciary net position is a significant component of the Fund's collective net pension liability. The Fund's plan fiduciary net position was determined using the accrual basis of accounting. The Fund's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the Fund's investments. Accordingly, actual results may differ from estimated amounts.

Pension Amount Netting.

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

Plan Description.

The Fund was established for the purpose of providing retirement benefits for employees of sheriffs' offices throughout the State of Louisiana, employees of Louisiana Sheriffs' Association and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

Plan Benefits

Retirement Benefits

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

For a member whose first employment making him eligible for membership in the system began on or after January 1, 2012: Members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service; the accrual rate is 3.33

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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

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

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

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

Disability Benefits

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

Survivor Benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the members' final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits:

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

Back Deferred Retirement Option Plan (Back-DROP)

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

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

In accordance with state statute, the Fund also receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contribution revenue for the year ended June 30, 2020 was \$292,460.

The Sheriff's contractually required composite contribution rate for the year ended June 30, 2020 was 12.25% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

additional amount to finance any Unfunded Actuarial Accrued Liability. The Bienville Parish Sheriff's contributions to the Fund for the years ended June 30, 2021 and 2020 were \$587,480 and \$591,508, respectively, equal to the required contributions for each year.

The Sheriff has elected under state statute to pay both the employer and the employee contributions to the retirement system. Due to this election, the Sheriff contributed an additional \$491,565 on behalf of the employees for the year.

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

For the years ending June 30, 2021 and 2020, the Sheriff reported a liability of \$4,525,680 and \$3,291,128, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and 2019, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriffs' proportion of the net pension liability was based on a projection of the Sheriffs' long-term share of contributions to the pension plan relative to the projected contributions of all participating sheriffs', actuarially determined. At June 30, 2020, the Sheriffs' proportion was .654 percent, which was a decrease of .0419 from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Sheriff recognized pension expense of \$1,108,054. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience		\$528,338
Changes in assumptions	\$1,112,366	
Net difference between projected and actual earnings on pension plan	1,088,850	
Changes in employer's proportion of beginning NPL	225,787	210,763
Differences between employer and proportionate share of contributions	18,074	2,690
Sheriff contributions subsequent to the measurement date	587,480	
Total	\$3,032,557	\$741,791

\$820,985 reported as deferred outflows of resources related to pensions resulting from the Bienville Parish Sheriffs' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

Year ended June 30:	
2021	\$264,931
2022	498,312
2023	552,525
2024	358,250
2025	29,268
Total	1,703,286

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

Valuation Date	June 30, 2020
Actuarial cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	7.00%, net of investment expense
Discount Rate	7.00%
Projected salary increases	5.0% (2.50% inflation, 2.50% merit)
Mortality rates	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p>
Expected remaining service lives	2020 - 6 years, 2019 - 6 years, 2018 - 6 years, 2017 - 7 years, 2016 - 7 years, 2015 - 6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

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

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

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

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

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

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Sheriffs' proportionate share of the net pension liability	\$8,220,206	\$4,525,680	\$1,444,625

Payables to the Pension Plan

The financial statements include a payable to the pension plan of \$161,140, which is the legally required contribution due at June 30, 2021. This amount is recorded in accrued expenses.

7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

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

Benefits Provided - Medical/dental and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree (not dependents)/ Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 12 years of service, or 30 years of service at any age. Effective for employees entering the system on and after January 1, 2012, the eligibility is age 62 and 12 years of service, age 60 and 20 years of service or age 55 and 30 years of service.

Life insurance coverage is continued to retirees by election. The employer pays 100% of the cost of retiree life insurance. However, the rates on which the retiree "cost" is based are blended active/retired rates and there is thus an implied subsidy. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

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

Inactive employees or beneficiaries currently receiving benefit payments	23
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	63
Total employees	<u>86</u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$5,617,001 was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

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

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	2.21%, annually (Beginning of Year to Determine ADC) 2.16% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually for ten years, 4.5% thereafter
Mortality	SOA RP-2000 Table

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

Changes in the Total OPEB Liability

Balance at June 30, 2020	\$5,566,985
Changes for the year:	
Service cost	91,588
Interest	120,829
Differences between expected and actual	(58,644)
Changes of assumptions	95,504
Benefit payments and net transfers	(199,261)
Net Changes	<u>50,016</u>
Balance at June 30, 2021	<u><u>\$5,617,001</u></u>

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

	1.0% Decrease (1.16%)	Current Discount Rate (2.16%)	1.0% Increase (3.16%)
<u>Total OPEB liability</u>	<u>\$6,788,445</u>	<u>\$5,617,001</u>	<u>\$4,712,797</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates - The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

calculated using a discount rate that is 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current discount rate:

	1.0% Decrease (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$4,826,537	\$5,617,001	\$6,650,391

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 \$267,207. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual expenditures	NONE	(\$142,053)
Changes in assumptions	\$312,488	
Total	\$312,488	(\$142,053)

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

Year ended June 30:	
2022	\$54,790
2023	54,790
2024	54,790
2025	54,790
2026	(8,975)
Thereafter	(\$39,758)

8. TAX COLLECTOR ENDING CASH BALANCE

At June 30, 2021, the tax collector has cash and equivalents (book balances) totaling \$2,097,146 as follows:

Protested taxes	\$2,013,099
Interest on protested taxes	16,761
Parish licenses	33,008

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

Prior year taxes	\$21,990
Redemptions / refunds	<u>12,288</u>
Total	<u>\$2,097,146</u>

9. AD VALOREM TAXES COLLECTED

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

Louisiana Forestry Service	\$30,513
Louisiana Tax Commission	52,322
Bienville Parish Assessor	709,692
Bienville Parish Police Jury	4,198,028
Bienville Parish School Board	21,881,775
Bienville Parish Sheriff	6,430,223
Bienville Parish Library	1,319,654
No. 4-5 Fire Protection District	1,056,955
Fire Protection District #6	438,316
Fire Protection District #7	520,852
NBP Fire Protection District	571,517
Recreation District #1	306,431
Shiloh Water District	4,726
Shady Grove Recreation District	113,711
Bienville Council on Aging	334,007
Pension Funds	<u>1,098,460</u>
Total	<u>\$39,067,182</u>

10. TAX UNCOLLECTED AND UNSETTLED

At June 30, 2021, the tax collector has uncollected assessed taxes for the year ended June 30, 2021, by the taxing body as follows:.

Bienville Parish Assessor	\$2,819
Bienville Parish Police Jury	17,210
Bienville Parish School Board	100,612
Bienville Parish Sheriff	25,976
Bienville Parish Library	5,410
Fire Protection District #6	1,229
NBP Fire Protection District	2,113
Recreation District #1	2,912
Bienville Council on Aging	<u>1,369</u>
Total	<u>\$159,650</u>

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

11. OCCUPATIONAL LICENSES COLLECTED

At June 30, 2021, the tax collector has collected and disbursed the following:

	Total Collection	Collection Cost	Final Distribution
Bienville Parish Police Jury	<u>\$81,849</u>	<u>\$12,277</u>	<u>\$69,572</u>

12. LITIGATION AND CLAIMS

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

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

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

14. DESIGNATED FUND BALANCE

As shown on Statement C, \$135,068, is designated for jail inmates. Revenues are derived from commissions on telephone usage, which is paid by the telephone company. The commissions are designated for inmate benefit and are used for providing those items for inmates which could not otherwise be provided by the sheriff.

The following schedule provides changes in the designated fund balance amounts for the year ended June 30, 2021:

Balance at July 1, 2020	\$118,028
Additions	51,127
Reductions	<u>(34,087)</u>
Balance at June 30, 2021	<u>\$135,068</u>

15. SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 24, 2021, which is the date the financial statements were available to be issued, and it has been determined that one significant event requires disclosure. The COVID-19 outbreak in the United States and Louisiana has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on the Bienville Parish Sheriff and the duration cannot be estimated at this time.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes - ad valorem	\$6,112,000	\$6,641,527	\$6,636,183	(\$5,344)
Licenses and permits	50	20	20	
Intergovernmental revenues:				
Federal grants - federal revenue			27,678	27,678
State grants:				
State supplemental pay	240,000	222,472	222,472	
Other state grants	182,625	110,265	86,200	(24,065)
Local grant	205,500	183,866	190,616	6,750
Fees, charges, and commissions for services:				
Commissions on state revenue sharing	60,000	57,949	57,949	
Commissions on fines and bonds	80,000	73,280	72,473	(807)
Commissions on judicial sales and seizures	45,000	38,589	38,589	
Civil and criminal fees	178,600	155,723	156,474	751
Commissions on licenses and taxes	55,000	29,356	28,286	(1,070)
Transportation of prisoners	40,000	41,248	38,545	(2,703)
Feeding and keeping of prisoners	190,000	139,739	127,127	(12,612)
Tax notices, etc	143,600	128,815	122,159	(6,656)
Use of money and property	60,000	27,839	27,837	(2)
Other revenue	45,000	37,535	32,182	(5,353)
Total revenues	<u>7,637,375</u>	<u>7,888,223</u>	<u>7,864,790</u>	<u>(23,433)</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	6,477,874	6,564,568	6,552,453	12,115
Operating services	830,610	874,091	879,997	(5,906)
Materials and supplies	266,400	299,737	306,354	(6,617)
Travel and other charges	50,450	73,434	74,112	(678)
Capital outlay	18,000	22,897	35,657	(12,760)
Total expenditures	<u>7,643,334</u>	<u>7,834,727</u>	<u>7,848,573</u>	<u>(13,846)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(5,959)	53,496	16,217	(37,279)
OTHER FINANCING SOURCE-				
Proceeds from disposal of assets	5,000	28,688	28,688	
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	(959)	82,184	44,905	(37,279)
FUND BALANCES AT BEGINNING OF YEAR	<u>5,195,955</u>	<u>5,195,955</u>	<u>15,534,721</u>	<u>10,338,766</u>
FUND BALANCES AT END OF YEAR	<u>\$5,194,996</u>	<u>\$5,278,139</u>	<u>\$15,579,626</u>	<u>\$10,301,487</u>

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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

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

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

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

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

Total OPEB Liability	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Service cost	\$91,453	\$94,411	\$90,362	\$91,588
Interest	174,579	176,039	176,978	120,829
Changes of benefits terms		NONE	NONE	NONE
Differences between expected and actual experience	(54,011)	(61,399)	(15,767)	(58,644)
Changes of assumptions		NONE	354,127	95,504
Benefit payments	<u>(166,651)</u>	<u>(174,002)</u>	<u>(190,437)</u>	<u>(199,261)</u>
Net change in total OPEB liability	45,370	35,049	415,263	50,016
Total OPEB liability - beginning	<u>5,071,303</u>	<u>5,116,673</u>	<u>5,151,722</u>	<u>5,566,985</u>
Total OPEB liability - ending	<u><u>\$5,116,673</u></u>	<u><u>\$5,151,722</u></u>	<u><u>\$5,566,985</u></u>	<u><u>\$5,617,001</u></u>
Covered employee payroll	\$4,030,420	\$4,191,637	\$4,011,101	\$4,171,545
Net OPEB liability as a percentage of covered-employee payroll	126.95%	122.90%	138.79%	134.65%
<i>Benefit Changes</i>	None	None	None	None
<i>Changes in Assumptions:</i>				
<i>Discount Rate</i>	3.62%	3.50%	2.21%	2.16%
<i>Mortality</i>	RP-2000	RP-2000	RP-2014	RP-2014
<i>Trend</i>	5.50%	5.50%	Variable	Variable

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

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

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

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.591735%	\$2,343,274	\$3,726,439	62.88%	87.34%
2015	0.623259%	\$2,778,188	\$4,134,721	67.19%	86.61%
2016	0.605800%	\$3,844,949	\$4,137,323	92.93%	82.09%
2017	0.691429%	\$2,994,077	\$4,787,645	62.54%	88.49%
2018	0.712321%	\$2,731,501	\$4,873,525	56.05%	90.41%
2019	0.695765%	\$3,291,128	\$4,884,832	67.37%	88.91%
2020	0.653891%	\$4,525,680	\$4,828,641	93.73%	84.73%

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

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

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

Bienville Parish Sheriff
Schedule of Employer Contributions
June 30, 2021

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$517,602	\$517,602	\$0	\$3,726,439	13.89%
2015	\$589,198	\$589,198	\$0	\$4,134,721	14.25%
2016	\$568,882	\$568,882	\$0	\$4,137,323	13.75%
2017	\$634,363	\$634,363	\$0	\$4,787,645	13.25%
2018	\$621,374	\$621,374	\$0	\$4,873,525	12.75%
2019	\$625,249	\$625,249	\$0	\$4,884,832	12.25%
2020	\$591,508	\$591,508	\$0	\$4,828,641	12.25%

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

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

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

OTHER SUPPLEMENTARY INFORMATION

PART III

STATE OF LOUISIANA

PARISH OF BIENVILLE

AFFIDAVIT
JOHN E. BALLANCE, SHERIFF OF BIENVILLE PARISH

BEFORE ME, the undersigned authority, personally came and appeared, JOHN E. BALLANCE, SHERIFF OF BIENVILLE PARISH, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$2,097,146 is the amount of cash on hand in the tax collector account on June, 30, 2021.

He further deposed and said:

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

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



JOHN E. BALLANCE, SHERIFF
SHERIFF & EX-OFFICIO TAX COLLECTOR

SWORN to and subscribed before me, Notary, this 24th day of November, 2021, in my office in Arcadia, Louisiana.



CHERYL P. CULPEPPER
NOTARY PUBLIC #56115
BIENVILLE PARISH, LOUISIANA

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

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

JOHN BALLANCE, SHERIFF

PURPOSE	AMOUNT
Salary	\$161,356
Expense allowance	16,136
Benefits-insurance	12,135
Benefits-retirement	43,031
Benefits-medicare	3,341
Housing and lodging	460
Cellphone	537
Registration fees	100
Membership dues-Sheriffs Association	14,830

See independent auditor's report.

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
 GENERAL FUND
 For the Year Ended June 30, 2021

CASH BASIS PRESENTATION	First Six Month Period Ended <u>12/30/2020</u>	Second Six Month Period Ended <u>6/30/2021</u>
Receipts From:		
Bienville Parish Police Jury - Court Costs/Fees	\$4,039	\$3,766
Subtotal Receipts	<u>\$4,039</u>	<u>\$3,766</u>
Total: Ending Balance of Amounts collected but not Received	<u>NONE</u>	<u>NONE</u>

See independent auditor's report.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
GENERAL FUND
For the Year Ended June 30, 2021

CASH BASIS PRESENTATION	First Six Month Period Ended 12/30/2020	Second Six Month Period Ended 6/30/2021
Beginning Balance of Amounts Collected	NONE	NONE
Add: Collections		
Asset Forfeiture/Sale	NONE	\$5,500
Subtotal Collections	NONE	5,500
Less: Disbursements To Governments & Nonprofits		
Bienville Parish Clerk of Court, Civil Fees	NONE	126
Second Judicial District Criminal Court, Asset Forfeiture/Sale	NONE	1,075
Second Judicial District Attorney, Asset Forfeiture/Sale	NONE	1,075
Less: Amounts Retained by Collecting Agency		
Bienville Parish Sheriff, Asset Forfeiture/Sale (fixed)	NONE	3,224
Subtotal Disbursements/Retainage	NONE	5,500
Total: Ending Balance of Amounts collected but not Disbursed/Retained	<u>NONE</u>	<u>NONE</u>

See independent auditor's report.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
FIDUCIARY FUNDS
For the Year Ended June 30, 2021

CASH BASIS PRESENTATION	First Six Month Period Ended 12/30/2020	Second Six Month Period Ended 6/30/2021
Beginning Balance of Amounts Collected	\$341,007	\$108,682
Add: Collections		
Civil Fees	71,939	64,843
Bond Fees	36,580	45,780
Asset Forfeiture/Sale	44,028	10,325
Criminal Court Costs/Fees	82,086	143,080
Criminal Fines Other	376,920	479,042
Service/Collection Fees	12,171	15,203
Subtotal Collections	623,724	758,273
Less: Disbursements To Governments & Nonprofits		
Second Judicial District Expense Fund, Criminal Court Costs/Fees	19,880	16,447
Second Judicial District Expense Fund, Bond Fees	4,818	6,768
Second Judicial District Criminal Court, Criminal Court Costs/Fees	19,908	16,378
Second Judicial District Criminal Court, Criminal Fines - Other	214,983	216,519
Louisiana Traumatic Head & Spinal Cord, Criminal Court Costs/Fees	8,935	7,185
Second Judicial District Indigent Defender Board, Bond Fees	4,996	6,794
Second Judicial District Indigent Defender Board, Criminal Court Costs/Fees	89,320	73,585
North Louisiana Crime Lab, Criminal Court Costs/Fees	61,211	49,671
North Louisiana Crime Lab, Bond Fees	178	226
Louisiana Commission on Law Enforcement, Criminal Court Costs/Fees	4,691	3,960
Bienville Parish Clerk of Court, Criminal Court Costs/Fees	58,403	46,660
Bienville Parish Clerk of Court, Bond Fees	178	226
Louisiana Department of Wildlife and Fisheries, Criminal Court Costs/Fees	20	35
Second Judicial District Attorney's Office, Criminal Court Costs/Fees	39,760	32,769
Second Judicial District Attorney's Office, Criminal Fines - Other	33,941	34,209
Second Judicial District Attorney's Office, Bond Fees	5,441	7,359
Bienville Parish Police Jury, Criminal Fines - Other	20,214	16,443
Louisiana Department of Public Safety, Criminal Court Costs/Fees	650	300
Treasurer-State of Louisiana, CMIS, Criminal Court Costs/Fees	5,955	4,914
Louisiana Supreme Court, Criminal Court Costs/Fees	934	755
Claiborne Parish Sheriff, Service/Collection Fees	164	NONE
East Baton Rouge Sheriff, Service/Collection Fees	306	79
Jackson Parish Sheriff, Service/Collection Fees	182	NONE
Lincoln Parish Sheriff, Service/Collection Fees	19	NONE
Rapides Parish Sheriff, Service/Collection Fees	\$36	NONE
Caddo Parish Sheriff, Service/Collection Fees	NONE	163
Winn Parish Sheriff, Service/Collection Fees	NONE	180

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

Schedule 8

CASH BASIS PRESENTATION	First Six Month Period Ended 12/30/2020	Second Six Month Period Ended 6/30/2021
Less: Amounts Retained by Collecting Agency		
Bienville Parish Sheriff, Criminal Court Costs/Fees	\$41,319	\$33,498
Bienville Parish Sheriff, Criminal Fines Other	33,941	34,164
Bienville Parish Sheriff, Bond Fees (fixed)	2,541	1,921
Bienville Parish Sheriff, Bond Fees (percentage)	4,818	6,568
Bienville Parish Sheriff, Civil Fees	3,998	2,953
Bienville Parish Sheriff, Asset Forfeiture/Sale (percentage)	14,261	14,619
Bienville Parish Sheriff, Asset Forfeiture/Sale (fixed)	16,945	7,130
Bienville Parish Sheriff, Service/Collection Fees	NONE	188
Bienville Parish Sheriff, Other	79	66
Bienville Parish Sheriff, Interest	NONE	31
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	1,230	1,538
Bond Fee Refunds	56,472	11,000
Other Disbursements to Individuals	73,151	43,778
Payments to 3 rd Party Collection/Processing Agencies	12,171	15,203
Subtotal Disbursements/Retainage	856,049	714,282
Total: Ending Balance of Amounts collected but not Disbursed/Retained	<u>\$108,682</u>	<u>\$152,673</u>

See independent auditor's report.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year June 30, 2021

GENERAL FUND - EXPENDITURE DETAIL

Schedule 9 presents expenditures of the General Fund by department for the year ended June 30, 2021.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Expenditures, By Department
For the Year Ended June 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL GOVERNMENT			
Taxation - collector - operating services	\$44,676	\$44,676	
PUBLIC SAFETY			
Administration:			
Personal services and related benefits	935,138	936,306	(\$1,168)
Operating services	119,113	118,496	617
Materials and supplies	29,340	24,192	5,148
Travel and other charges	4,562	4,562	
Sub-total administration	<u>1,088,153</u>	<u>1,083,556</u>	<u>4,597</u>
Civil services:			
Personal services and related benefits	224,529	225,120	(591)
Operating services	6,934	7,226	(292)
Materials and supplies	2,366	2,520	(154)
Sub-total civil services	<u>233,829</u>	<u>234,866</u>	<u>(1,037)</u>
Criminal investigation:			
Personal services and related benefits	818,846	817,412	1,434
Operating services	104,721	106,743	(2,022)
Materials and supplies	38,438	42,019	(3,581)
Travel and other charges	25,519	27,837	(2,318)
Sub-total criminal investigation	<u>987,524</u>	<u>994,011</u>	<u>(6,487)</u>
Patrol:			
Personal services and related benefits	2,082,797	2,079,649	3,148
Operating services	343,137	344,721	(1,584)
Materials and supplies	131,786	138,938	(7,152)
Travel and other charges	5,734	5,734	
Capital outlay	13,768	21,018	(7,250)
Sub-total patrol	<u>2,577,222</u>	<u>2,590,060</u>	<u>(12,838)</u>

(Continued)

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND

Schedule of Expenditures, By Department, etc.

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
PUBLIC SAFETY: (CONTD.)			
Records and identification:			
Personal services and related benefits	\$65,845	\$66,024	(\$179)
Operating services	10,174	10,272	(98)
Materials and supplies	<u>1,431</u>	<u>1,545</u>	(114)
Sub-total records and identification	<u>77,450</u>	<u>77,841</u>	(391)
Youth investigation and control:			
Personal services and related benefits	516,055	514,049	2,006
Operating services	28,060	28,742	(682)
Materials and supplies	5,174	5,251	(77)
Travel and other charges	<u>399</u>	<u>228</u>	171
Sub-total investigation and control	<u>549,688</u>	<u>548,270</u>	1,418
Custody of prisoners:			
Personal services and related benefits	931,577	929,327	2,250
Operating services	52,893	55,774	(2,881)
Materials and supplies	85,748	86,151	(403)
Travel and other charges	36,479	35,010	1,469
Capital outlay	<u>7,400</u>	<u>12,910</u>	(5,510)
Sub-total custody of prisoners	<u>1,114,097</u>	<u>1,119,172</u>	(5,075)
Communications:			
Personal services and related benefits	989,781	984,566	5,215
Operating services	164,383	163,347	1,036
Materials and supplies	5,454	5,738	(284)
Travel and other charges	741	741	
Capital outlay	<u>1,729</u>	<u>1,729</u>	
Sub-total communications	<u>1,162,088</u>	<u>1,156,121</u>	5,967
Total expenditures	<u><u>\$7,834,727</u></u>	<u><u>\$7,848,573</u></u>	<u><u>(\$13,846)</u></u>

(Concluded)

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

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**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***

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the major fund, and the fiduciary funds of the Bienville Parish Sheriff, a component unit of the Bienville Parish Police Jury, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Bienville Parish Sheriff's basic financial statements, and have issued my report thereon dated November 24, 2021.

Internal Control Over Financial Reporting

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

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

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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2021

Compliance and Other Matters

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

Purpose of this Report

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



West Monroe, Louisiana
November 24, 2021

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Schedule of Audit Results
For the Year Ended June 30, 2021

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the Bienville Parish Sheriff.
2. No material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

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

2020-001 Inadequate Segregation of Duties

Condition: The segregation of duties is inadequate to provide effective internal control.

Status: This finding has been resolved and is not repeated for the current year.

2020-002 Failing to Distribute Ad Valorem Taxes in a Timely Manner Pursuant to R.S. 47:2060

Condition: The Bienville Parish Sheriff's office did not distribute ad valorem taxes collected during the first 10 business days of the following month, as required by law.

Status: This finding has been resolved and is no longer applicable for the current year.

Finding 2020-003 Need to Comply with Louisiana Local Government Budget Act

Criteria: The Local Government Budget Act, LSA-R.S. 39:1306-1310 requires, among other things, that political subdivisions with proposed expenditures greater than five hundred thousand dollars shall afford the public an opportunity to participate in the budgetary process. The amended budget shall be completed and advertised in the official journal.

Status: This finding has been resolved and is no longer applicable for the current year.