

ACADIA PARISH SHERIFF

Crowley, Louisiana

Financial Report

Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

The Honorable K. P. Gibson
Acadia Parish Sheriff
Crowley, Louisiana

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, schedule of changes in net OPEB liability and related ratios, schedule of employer's share of net pension liability, and schedule of employer contributions on pages 40 through 43, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The other supplementary information on pages 46 through 53 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on page 59 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not required part of the basic financial statements.

The comparative statements on pages 46 and 47, the justice system funding schedules on pages 50 through 52, and the schedule of expenditures of federal awards on page 59 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the comparative statements, justice system funding schedules, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole. The prior year comparative amounts on the comparative and combining statements were derived from the Acadia Parish Sheriff's 2020 financial statements, which were subjected to the auditing procedures applied by other auditors in the audit of the basic financial statements and, in their opinion, were fairly presented in all material respects in relation to the basic financial statements as a whole.

The budgetary comparison schedules and the affidavit on pages 48 through 49 and 53 have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2021 on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Sheriff's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
December 7, 2021

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

ACADIA PARISH SHERIFF
Crowley, Louisiana

Statement of Net Position
June 30, 2021

	Governmental Activities
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 5,491,951
Investments	11,446,521
Receivables	1,097,747
Due from other governmental agencies - grants	62,781
Prepaid expenses	<u>82,357</u>
Total current assets	18,181,357
Noncurrent assets:	
Capital assets, net	<u>2,764,686</u>
TOTAL ASSETS	<u>20,946,043</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	2,878,580
Deferred outflows related to OPEB	<u>2,980,037</u>
Total deferred outflows of resources	<u>5,858,617</u>
LIABILITIES	
Current liabilities:	
Accounts, salaries, and other payables	<u>562,946</u>
Total current liabilities	<u>562,946</u>
Noncurrent liabilities:	
Compensated absences	81,967
Postemployment benefit obligation	12,669,826
Net pension liability	<u>4,518,218</u>
Total noncurrent liabilities	<u>17,270,011</u>
TOTAL LIABILITIES	<u>17,832,957</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	808,536
Deferred inflows related to OPEB	<u>46,927</u>
Total deferred inflows of resources	<u>855,463</u>
NET POSITION	
Net investment in capital assets	2,764,686
Unrestricted	<u>5,351,554</u>
TOTAL NET POSITION	<u>\$ 8,116,240</u>

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

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUNDS DESCRIPTION

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Balance Sheet - Governmental Fund
June 30, 2021

	<u>General Fund</u>
ASSETS	
Cash and interest-bearing deposits	\$ 5,491,951
Investments	11,446,521
Receivables	1,097,747
Due from other governmental agencies - grants	62,781
Prepaid expenditures	82,357
Total assets	<u>\$ 18,181,357</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 130,846
Accrued liabilities	245,987
Retainage payable	24,029
Estimated medical payments	61,592
Total liabilities	<u>462,454</u>
Fund balances:	
Nonspendable for prepaid items	82,357
Assigned for disaster relief	2,000,000
Unassigned	15,636,546
Total fund balances	<u>17,718,903</u>
Total liabilities and fund balances	<u>\$ 18,181,357</u>

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

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

Total fund balances for governmental fund at June 30, 2021 \$ 17,718,903

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Vehicles, net of \$1,767,086 accumulated depreciation	\$ 1,019,164	
Buildings, net of \$1,053,563 accumulated depreciation	269,199	
Equipment, net of \$778,012 accumulated depreciation	548,645	
Furniture, net of \$2,120 accumulated depreciation	1,750	
Construction in progress	890,928	
Land	<u>35,000</u>	2,764,686

The deferred outflows of resources are not available and, therefore, are not reported in the fund financial statements. The deferred outflows of resources are related to the following:

Pension liability	2,878,580	
OPEB obligation	<u>2,980,037</u>	5,858,617

Long-term liabilities at June 30, 2021:

Insurance claims payable	(100,492)	
Compensated absences	(81,967)	
Postemployment benefit obligation	(12,669,826)	
Net pension liability	<u>(4,518,218)</u>	(17,370,503)

The deferred inflows of resources are not available and, therefore, are not reported in the fund financial statements. The deferred inflows of resources are related to the following:

Pension liability	(808,536)	
OPEB Obligation	<u>(46,927)</u>	(855,463)

Net position at June 30, 2021 \$ 8,116,240

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

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

	General Fund
Revenues:	
Ad valorem taxes	\$ 3,229,893
Sales tax	5,174,800
Intergovernmental revenues -	
Federal grants	39,407
Coronavirus relief fund	1,061,725
State grants	409,238
State revenue sharing	324,969
State supplemental pay	446,278
Fees, charges and commissions for services -	
Civil and criminal fees	369,560
Court attendance	12,920
Feeding, keeping, and transporting prisoners	548,783
Other fees, charges and commissions	225,157
Interest income	34,228
Miscellaneous	575,970
Total revenues	12,452,928
Expenditures:	
Current -	
Public safety:	
Personal services and related benefits	5,543,244
Operating services	1,974,053
Operations and maintenance	1,304,625
Intergovernmental expenses	66,588
Travel and other charges	39,249
Capital outlay	1,641,496
Total expenditures	10,569,255
Excess of revenues over expenditures	1,883,673
Net change in fund balances	1,883,673
Fund balances, beginning	15,835,230
Fund balances, ending	\$ 17,718,903

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

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

Total net changes in fund balances for the year ended June 30, 2021 per statement of revenues, expenditures, and changes in fund balances		\$1,883,673
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on statement of revenues, expenditures and changes in fund balances	\$1,641,496	
Current period dispositions of capital assets, net of accumulated depreciation	(2,608)	
Depreciation expense for the year ended June 30, 2021	<u>(694,599)</u>	944,289
Compensated absences at June 30, 2021 not requiring the use of current economic resources and, therefore, are not recorded as a fund expenditure.		28,821
Group health insurance claims not requiring the use of current economic resources and, therefore, not recorded as a fund expenditure.		136,244
Postemployment benefit obligation at June 30, 2021 not requiring the use of current economic resources and, therefore, not recorded as a fund expenditure.		(413,495)
Pension benefit at June 30, 2021 not requiring the use of current economic resources and, therefore, not recorded as a fund expenditure.		(542,386)
Non-employer pension contributions to the Sheriffs' Pension and Relief Fund		<u>271,609</u>
Total change in net position for the year ended June 30, 2021 per statement of activities		<u>\$2,308,755</u>

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Combining Statement of Fiduciary Assets and Liabilities
Custodial Funds
For the Year Ended June 30, 2021

	Tax Collector Fund	Bond Fund	Inmate Fund	Civil Fund	Evidence Fund	Totals
ASSETS						
Cash and cash equivalents	\$ 378,347	\$ 135,171	\$ 76,149	\$ 19,107	\$ 100	\$ 608,874
Due from other governments	-	57,112	-	-	-	57,112
Total assets	<u>\$ 378,347</u>	<u>\$ 192,283</u>	<u>\$ 76,149</u>	<u>\$ 19,107</u>	<u>\$ 100</u>	<u>\$ 665,986</u>
LIABILITIES						
Due to other taxing bodies	\$ 378,347	\$ -	\$ -	\$ 19,107	\$ 100	\$ 397,554
Due to others pending court action	-	192,283	-	-	-	192,283
Due to inmates	-	-	76,149	-	-	76,149
Total liabilities	<u>378,347</u>	<u>192,283</u>	<u>76,149</u>	<u>19,107</u>	<u>100</u>	<u>665,986</u>
NET POSITION						
Restricted for individuals and other governments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

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

	Tax Collector Fund	Bond Fund	Inmate Fund	Civil Fund	Evidence Fund	Total
ADDITIONS						
Sheriff's sales	\$ -	\$ -	\$ -	\$ 320,441	\$ -	\$ 320,441
Bonds, fines, and costs	-	1,046,895	-	-	-	1,046,895
Garnishments	-	-	-	205,951	-	205,951
Inmates	-	-	292,488	-	-	292,488
Asset forfeiture	-	-	-	-	75,727	75,727
Taxes and fees paid to tax collector	32,950,075	-	-	-	-	32,950,075
Interest	202,161	-	-	-	-	202,161
Total additions	<u>33,152,236</u>	<u>1,046,895</u>	<u>292,488</u>	<u>526,392</u>	<u>75,727</u>	<u>35,093,738</u>
DEDUCTIONS						
Taxes, fees, etc. distributed to taxing bodies and others	\$32,982,878	\$ 1,046,895	\$ -	\$ -	\$ -	\$34,029,773
Settled deposits	169,358	-	292,488	526,392	75,727	1,063,965
Total deductions	<u>33,152,236</u>	<u>1,046,895</u>	<u>292,488</u>	<u>526,392</u>	<u>75,727</u>	<u>35,093,738</u>
Net increase (decrease) in fiduciary net position	-	-	-	-	-	-
Net position - beginning	-	-	-	-	-	-
Net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to Basic Financial Statements

INTRODUCTION

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

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

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

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

The accounting and reporting policies of the Acadia Parish Sheriff (Sheriff) conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, *Audits of State and Local Governmental Units*.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

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

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish council, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

B. Basis of Presentation

The accompanying basic financial statements of the Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources 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, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with professional standards.

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

Fund Financial Statements (FFS)

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

The General Fund of the Sheriff is considered to be a major fund. The funds of the Sheriff are described below:

Governmental Funds –

General Fund – This fund is the primary operating fund of the Sheriff and it accounts for the operations of the Sheriff's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and internal policy.

Fiduciary Funds -

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category are custodial funds. The custodial funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Sheriff's own programs. Fiduciary funds are presented on an economic resources' measurement focus and the modified accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

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

The amounts reflected in the 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.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

The governmental fund uses the following practices in recording revenues and expenditures:

Revenues

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

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

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Sales taxes are considered as "measurable" when in the hands of the sales tax collector and are recognized as revenue at that time.

Expenditures

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

D. Cash and Interest-Bearing Deposits

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

E. Investments

Under state law, the Sheriff may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Sheriff may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. In accordance with GASB Codification Section 150, investments meeting the criteria specified in the Statement are stated at fair value, which is quoted market prices.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

F. Capital Assets

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation). 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 \$2,500 or more for capitalizing capital assets.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	40 years
Equipment	5-20 years
Vehicles	5 years

G. Compensated Absences

Employees of the Sheriff's office earn from five to twenty days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year it is earned. A maximum of forty hours of vacation leave may be carried forward to the next year. Unused vacation leave is paid upon termination of employment. Employees earn one day of sick leave for each month worked with a maximum of ten days of sick leave earned per year. Unused sick leave may be carried forward each year; however, it is not compensable upon termination of employment. At June 30, 2021, employees have accumulated and vested \$81,967 of benefits. This amount is included in noncurrent liabilities in the statement of net position.

H. Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. At June 30, 2021, the Sheriff's deferred outflows of resources and deferred inflows of resources are attributable to pension plans and other post-employment benefit obligations.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

I. 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 borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use 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 do not meet the definition of “net investment in capital assets” or “restricted.”

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

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Sheriff, which is the highest level of decision-making authority.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Sheriff’s adopted policy, only the Sheriff may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

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

J. 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) Cash and Interest-Bearing Deposits

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

At June 30, 2021, the Sheriff has cash and interest-bearing deposits (book balances) as follows:

	Government-wide Statement of Net Position	Fiduciary Funds	Total
Noninterest-bearing deposits	\$ 165,675	\$ 212,420	\$ 378,095
Interest-bearing deposits	5,326,276	396,454	5,722,730
Total	<u>\$ 5,491,951</u>	<u>\$ 608,874</u>	<u>\$ 6,100,825</u>

Custodial credit risk is the risk that in the event of a bank failure of a depository financial institution, the Government's deposits may not be recovered or the collateral securities that are in the possession of the outside party will not be recovered. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the Sheriff or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Deposit balances (bank balances) at June 30, 2021, are secured as follows:

Bank balances	<u>\$ 6,213,654</u>
Federal deposit insurance	517,881
Pledged securities	<u>5,695,773</u>
Total	<u>\$ 6,213,654</u>

Deposits in the amount of \$5,695,773 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities pledging institution's trust department or agent, but not in the Sheriff's name. The Sheriff does not have a policy for custodial credit risk.

(3) Investments

As of June 30, 2021, the Sheriff had the following investments and maturities:

Investment Type	% of Portfolio	Fair Value	Less Than One Year	One - Five Years
Mutual Funds:				
Fixed Income	0.2%	\$ 25,227	\$ 25,227	\$ -
Total Mutual Funds		25,227	25,227	-
State Investment Pool (LAMP)	99.8%	11,421,294	11,421,294	-
Total	100%	\$ 11,446,521	\$ 11,446,521	\$ -

Interest Rate Risk – The Sheriff does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk/Concentration of Credit Risk – Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Sheriff does not have a policy for credit rate risk. The Government's investment in U.S. agency securities and corporate securities were rated AA and AAA by Moody at June 30, 2021. More than 5% of the investments above are invested in Federal Home Loan Bank, Federal Farm Credit Bank, and Federal National Mortgage Association.

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of a counterparty, the Sheriff will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Sheriff requires all investments to be in the Sheriff's name and all ownership securities to be evidenced by an acceptable safekeeping receipt issued by a third-party financial institution which is acceptable to the Sheriff. Accordingly, the Sheriff had no custodial credit risk related to its investments at June 30, 2021.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

The Sheriff participates in Louisiana Asset Management Pool (LAMP). LAMP is an investment pool established as a cooperative endeavor to enable public entities of the State of Louisiana to aggregate funds for investment. LAMP is not registered with the Securities and Exchange Commission (SEC) as an investment company. LAMP is intended to improve administrative efficiency and increase yield of participating public entities. LAMP's portfolio securities are valued at market value even though amortized cost method is permitted by Rule 2a-7 of the Investment Company Act of 1940, as amended, which governs registered money market funds. Because LAMP is not a money market fund, it has no obligation to conform to this rule.

The investment in LAMP is not exposed to credit risk and is not categorized in the three categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP has fund rating of AAA issued by Standard & Poor's. The fair value of investments is determined on a weekly basis by LAMP and the fair value of the Sheriff's investment in LAMP is the same as the value of the pool shares.

(4) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are actually billed to taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Acadia Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions. Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2021, law enforcement taxes were levied at the rate of 7.74 mills on property with net assessed valuations (after homestead exemption) totaling \$42,033,460.

Total law enforcement taxes levied during 2021 were \$3,254,468.

(5) Receivables and Due from Other Governmental Agencies

Receivables and amounts due from other governmental agencies at June 30, 2021 consist of the following:

	Governmental Activities	Fiduciary Funds
Sales taxes	\$ 884,081	\$ -
Due from other governmental agencies	179,128	57,112
Other	34,538	-
Total	\$ 1,097,747	\$ 57,112

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

(6) Capital Assets

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

	Balance 7/1/2020	Additions	Deletions	Balance 6/30/2021
Capital assets not being depreciated				
Land	\$ 35,000	\$ -	\$ -	\$ 35,000
Construction in progress	67,647	823,281	-	890,928
Depreciable assets:				
Buildings	1,290,129	32,633	-	1,322,762
Vehicles	2,361,787	580,911	156,448	2,786,250
Furniture	3,870	-	-	3,870
Equipment	1,137,177	204,671	15,191	1,326,657
Totals	<u>4,895,610</u>	<u>1,641,496</u>	<u>171,639</u>	<u>6,365,467</u>
Less: accumulated depreciation				
Buildings	1,024,414	29,149	-	1,053,563
Vehicles	1,416,653	504,273	153,840	1,767,086
Furniture	1,567	553	-	2,120
Equipment	632,579	160,624	15,191	778,012
Total accumulated depreciation	<u>3,075,213</u>	<u>694,599</u>	<u>169,031</u>	<u>3,600,781</u>
Capital assets, net	<u>\$ 1,820,397</u>	<u>\$ 946,897</u>	<u>\$ 2,608</u>	<u>\$ 2,764,686</u>

Depreciation expense in the amount of \$ 694,599 was charged to public safety.

(7) Accounts, Salaries, and Other Payables

Accounts, salaries, and other payables at June 30, 2021 consist of the following:

Accounts payable	\$ 376,833
Estimated medical payments	162,084
Retainage payable	24,029
Total	<u>\$ 562,946</u>

(8) Post Retirement Health Care and Life Insurance Benefits

Plan Description – The Acadia Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Acadia Parish Sheriff's OPEB Plan (the OPEB Plan) is a single employer defined benefit OPEB plan administered by the Louisiana Sheriff's Association Office of Group Benefits. The plan does not issue a publicly available financial report. LRS 42:8201-883 assigns the authority to establish and amend benefit provisions of the plan.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board (GASB) Statement No. 75 to pay related benefits. Benefits Provided – Medical and dental benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. The 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. Employees first eligible for the retirement system on and after January 1, 2012 are eligible for retirement (D.R.O.P. entry) as follows: age 62 and 12 years of service; or, age 60 and 20 years of service; or age 55 and 30 years of service. Medical and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree only (not for dependents) for members retiring on or before December 31, 2014 who are age 55 with at least 15 years of service or with 30 years of service at any age. For retirees retiring on and after January 1, 2015, the employer pays 50% of the medical coverage for those who are age 55 with at least 20 years of service and 100% for those with 30 years of service and with 20 years of continuous service with Acadia Parish Sheriff's Office.

Life insurance is continued to retirees and is based on a blended rate for active employees and retirees. The employer pays 100% of the cost of the retirees' life insurance after retirement. There is an age-related reduction formula after retirement (reducing to 50% of pre-retirement coverage at age 70 and the 35% at age 75). The employer cost is based on the blended active/retired rate and there is thus an additional implied subsidy.

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	53
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>103</u>
Total	<u>156</u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$12,669,826 was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

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

Inflation	2.0%
Salary increases, including inflation	3.0%
Discount rate, net of OPEB plan investment expense, including inflation	2.16%
Healthcare cost trends annually, until year 2030, then 4.5%	5.5%

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

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

The SOA RP-2014 Table without projection has been used.

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

Changes in Total OPEB Liability

Balance at June 30, 2020	<u>\$12,238,636</u>
Changes for the year:	
Service cost	46,460
Interest	270,987
Differences between expected and actual experience	435,153
Changes in assumptions	94,128
Benefit payments and net transfers	<u>(415,538)</u>
Net changes	<u>431,190</u>
Balance at June 30, 2021	<u>\$12,669,826</u>

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

	1.0% Decrease 1.16%	Current Discount Rate 2.16%	1.0% Increase 3.16%
Total OPEB liability	<u>\$14,862,627</u>	<u>\$12,669,826</u>	<u>\$10,944,538</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.50%) or 1-percentage point higher (6.50%) than the current healthcare trend rates:

	1.0% Decrease 4.50%	Current Trend 5.50%	1.0% Increase 6.50%
Total OPEB liability	<u>\$10,988,370</u>	<u>\$12,669,826</u>	<u>\$14,283,206</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

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

For the year ended June 30, 2021, the Sheriff recognized OPEB expense of \$829,032. 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
Difference between expected and actual experience	\$ 1,005,266	\$ 46,927
Change of assumptions	1,974,771	-
Total	\$ 2,980,037	\$ 46,927

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

Year Ended June 30,		
2022		\$ 511,585
2023		511,585
2024		511,585
2025		511,585
2026		511,585
Thereafter		375,185
Total		\$2,933,110

Actuarial Value of Plan Assets – There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Codification Section P50.

Turnover Rate – An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 15.5%.

Investment Return Assumption (Discount Rate) – GASB Codification Section P50 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Health Care Cost Trend Rate – The expected rate of increase in medical cost is based on a graded schedule beginning with 5.5% annually, down to an annual rate of 4.5% after the year 2030.

Mortality Rate - The SOA RP-2014 Combined Table is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

Method of Determining Value of Benefits – The "value of benefits" was assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid.

Inflation Rate - Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.00% annually.

Projected Salary Increases - This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

Post-retirement Benefit Increases - The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

At June 30, 2021, the Sheriff did not have any amounts owed to the OPEB plan.

(9) **Pension Plan**

The Sheriff participates in two cost-sharing defined benefit plans, each administered by separate public employee retirement systems. Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of all plans administered by these public employee retirement systems to the State Legislature. These plans are not closed to new entrants. Substantially all Sheriff employees participate in one of the following retirement systems:

Plan Descriptions

Louisiana Sheriffs' Pension and Relief Fund provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:2171.

State of Louisiana – Municipal Police Employees' Retirement System (MPERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:2211 and 11:2220.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

The systems' financial statements are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Interest income is recognized when earned. Ad valorem taxes and revenue sharing monies are recognized in the year collected by the tax collector.

	Lousiana Sheriff's Pension and Relief Fund	MPERS
	<u>Highest 36 months or 60 months²</u>	<u>Highest 36 months or 60 months²</u>
Final average salary		
Years of service required and/or age eligible for benefits	12 years age 55 ⁶ 12 years age 62 ^{3,6} 30 years age 55 ⁷ 20 years age 50 ^{3,7}	25 years of any age ^{1,4} 20 years age 55 ^{1,2,3} 12 years age 55 ^{1,4} 20 years any age ^{1,5} 30 years any age ^{2,5} 25 years age 55 ^{2,5} 10 years age 60 ^{2,5}
Benefit percent per years of service	3.33%	2.50 - 3.33% ⁶

¹ Membership commencing prior to January 1, 2013

² Membership commencing January 1, 2013

³ With actuarially reduced benefits

⁴ Under hazardous duty sub plan commencing January 1, 2013

⁵ Under non hazardous duty sub plan commencing January 1, 2013

⁶ Membership commencing prior to December 31, 2011

⁷ Membership commencing January 1, 2012

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Contributions:

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization for the unfunded accrued liability. Employer contributions are adopted by the Legislature annually. Contributions of employees, employers, and non-employer contributing entities effective for the year ended June 30, 2021 for the defined benefit plans in which the Sheriff is a participating employer were as follows:

Plan	Active Member Contribution Percentage	Employer Contribution Percentage	Amount from Non-employer Contributing Entities
Sheriff Pension and Relief	10.25%	12.25%	\$ 259,904
MPERS	10.00%	33.75%	11,705

Net Pension Liability

The Sheriff's net pension liability at June 30, 2021 is comprised of its proportionate share of the net pension liability relating to each of the cost-sharing plans in which the Sheriff is a participating employer. The Sheriff's net pension liability for each plan was measured as of the plan's measurement date (June 30, 2020 for both plans) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportionate share of the net pension liability for each of the plans in which it participates was based on the Sheriff's required contributions in proportion to total required contributions for all employers.

As of the most recent measurement date, the Sheriffs' proportion for each plan and the change in proportion from the prior measurement date were as follows:

Plan	Proportionate Share of Net Pension Liability	Proportionate Share (%) of Net Pension Liability	Increase/(Decrease) from Prior Measurement Date
Sheriffs' Pension and Relief	\$ 4,021,896	0.581102%	-0.012320%
MPERS	496,322	0.053701%	-0.006308%
Total	<u>\$ 4,518,218</u>		

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Since the measurement date of the net pension liability was June 30, 2020, the net pension liability is based upon fiduciary net position for each of the plans as of those dates. Detailed information about each pension plan's assets, deferred outflows, and fiduciary net position that was used in the measurement of the Sheriffs' net pension liability is available in the separately issued plan financial reports for those fiscal years. The financial report for each plan may be accessed on their website as follows:

MPERS	http://lampers.org/
Sheriffs' Pension and Relief Fund	https://www.lpsrf.com/

Actuarial Assumptions

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for each of the defined benefit plans in which the Sheriff is a participating employer:

	Sheriffs' Pension and Relief Fund	MPERS
Date of experience study on which significant assumptions are based	7/1/2014 - 6/30/2019	7/1/2014 - 6/30/2019
Actuarial cost method	Entry age normal	Entry age normal
Expected remaining service lives	6	4
Inflation Rate	2.50%	2.50%
Projected salary increases	5.50%	4.70% - 12.30%
Projected benefit changes including COLAs	None	None
Source of mortality assumptions	(1)	(2)

- (1) Pub-2010 Public Retirement Plans Mortality Table multiplied by 120% for males and 115% for females each with full generational projection using the appropriate MP2019 scale.
- (2) Pub-2010 Public Retirement Plans Mortality Table multiplied by 115% for males and 125% for females each with full generational projection using the appropriate MP2019 scale.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Cost of Living Adjustments

Pursuant to LRS 11:242(B), the power of the Board of Trustees of the statewide systems (Sheriffs' Pension and Relief Fund and MPERS), to grant a COLA is effective in calendar years that the legislature fails to grant a COLA, unless in the legislation granting a COLA, the legislature authorizes the Board of Trustees to provide an additional COLA. The authority to grant a COLA by the Board is subject to the funded status and interest earnings. The effects of the benefit changes made as a result of the COLAs is included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

Long-term Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building block method 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 rate of return by the target asset allocation percentage and adding expected inflation and an adjustment for the effect of rebalancing/diversification.

The target allocation and best estimates of arithmetic/geometric real rates of return for each major asset class are summarized for each plan in the following tables:

Asset Class	Sherrifs' Pension and Relief Fund		MPERS	
	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return
Equity Securities	62%	4.2%	48.5%	3.08%
Fixed Income	23%	0.60%	33.5%	0.54%
Alternative Investments	15%	0.70%	18%	1.02%
Total	100%		100%	

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Discount Rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net positions was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for the Sheriff's Pension and Relief Fund and MPERS was 7.00% and 6.95% respectively, for the year ended June 30, 2021.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended June 30, 2021, the Sheriff recognized a total pension expense of \$1,133,952.

	Deferred Outflows of Resources	
	Sherrifs's Pension and Relief	MPERS
Difference between expected and actual experience	\$ 967,643	\$ 59,544
Change of assumptions	988,543	11,794
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	210,294	49,196
Net differences between projected and actual earnings on plan investments	-	-
Contributions subsequent to the measurement date	531,506	60,060
Total	\$ 2,697,986	\$ 180,594
	Deferred Inflows of Resources	
	Sheriff's Pension and Relief	MPERS
Difference between expected and actual experience	\$ 470,078	\$ 19,550
Change of assumptions	-	12,247
proportionate share of contributions	261,998	44,663
Total	\$ 732,076	\$ 76,460

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

Deferred outflows of resources of \$591,566 resulting from the employer contributions subsequent to the measurement date will be recognized as pension expense during the year ending June 30, 2021.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Year Ended June 30,	Sherrifs' Pension and Relief Fund	MPERS	Total
2022	\$ 177,385	\$ 2,838	\$ 180,223
2023	385,338	5,789	391,127
2024	435,431	24,136	459,567
2025	393,496	11,309	404,805
Thereafter	574,260	60,060	634,320
Total	\$ 1,965,910	\$ 104,132	\$ 2,070,042

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

The following presents the Sheriff's proportionate shares of the net pension liabilities of the plans, calculated using their respective discount rates, as well as what the Sheriff's proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan	Current Discount Rate	Net Pension Liability		
		1.0% Decrease	Current Discount Rate	1.0% Increase
Sherrifs' Pension and Relief Fund	7.00%	\$7,305,160	\$4,021,896	\$1,283,814
MPERS	6.95%	697,280	496,322	328,330
Total		\$8,002,440	\$4,518,218	\$1,612,144

Payable to the Pension Plans:

At June 30, 2021, the Sheriff had paid all contractually required contributions to the Louisiana Sheriffs' Pension and Relief Fund and MPERS.

(10) Deferred Compensation Plan

Certain employees of the Sheriff participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of Internal Revenue Code Section 457. Complete disclosures related to the Plan are included in the separately issued audit report of the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

(11) Ex-officio Tax Collector

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

Acadia Parish Law Enforcement	\$ 3,238,141
Acadia Parish School Board	13,565,290
Acadia Parish Police Jury	3,322,285
Acadia Parish Assessor	1,577,234
Acadia Parish Gravity Drainage Districts	2,760,438
Acadia Parish Fire Districts	2,688,025
Acadia Parish Council on Aging	627,547
Acadia/St. Landry Hospital District	329,863
Mermentau River and Harbor District	97,589
Acadia Parish Road Districts	1,330,399
Department of Agriculture & Forestry	6,186
Louisiana Tax Commission	62,757
Acadia Parish Library	1,778,049
Total	<u>\$ 31,383,803</u>

For the fiscal year ended June 30, 2021, the taxes assessed and uncollected as a result of Louisiana Tax Commission decreases and movable properties were as follows:

	Change Orders	Movables
Acadia Parish Law Enforcement	\$ 7,469	\$ 7,780
Acadia Parish School Board	27,196	28,792
Acadia Parish Police Jury	7,620	8,299
Acadia Parish Assessor	3,638	3,789
Acadia Parish Gravity Drainage Districts	5,969	5,792
Acadia Parish Fire Districts	4,313	6,718
Acadia Parish Council on Aging	1,448	1,508
Acadia/St. Landry Hospital District	1,013	1,505
LA Department of Agriculture & Forestry	1	-
Mermentau River and Harbor District	(82)	12
Acadia Parish Road Districts	3,069	3,196
Louisiana Tax Commission	53	-
Acadia Parish Library	4,101	4,273
Total	<u>\$ 65,808</u>	<u>\$ 71,664</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

The amount of cash on hand at year end was \$378,347. The unsettled balances of the Tax Collector Fund at June 30, 2021 consist of the following:

Collection of current and prior year taxes, not settled	\$ 314,760
Due to general fund	53,590
Refunds and redemptions	5,727
Occupational licences	4,248
Interest	22
Total	<u>\$378,347</u>

(12) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2021, include \$215,657 of taxes paid under protest.

(13) Tax Abatement

Louisiana's State Constitution Chapter VII Section 21 authorizes the State Board of Commerce and Industry to create a ten (10) year ad valorem tax abatement program for new manufacturing establishments in the State. Under the terms of this program, qualified businesses may apply for an exemption of local ad valorem taxes on capital improvements and equipment related to manufacturing for the first ten years of its operation; after which the property will be added to the local tax roll and taxed at the value and millage in force at that time. The future value to this exempt property could be subject to significant fluctuations from today's value; however, the Sheriff could receive a substantial increase in ad valorem tax revenues once the exemption on this property expires. Because these taxes are not assessed, no adjustments have been made to the Sheriff's financial statements to record the exempt amounts. At June 30, 2021, the Sheriff's ad valorem revenues were reduced by \$46,885 as a result of these abatements.

(14) Litigation and Claims

At June 30, 2021, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits would not create a liability to the Sheriff in excess of insurance coverage.

(15) Risk Management

A. Commercial Insurance Coverage

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, group health and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Basic Financial Statements (Continued)

B. Group Self-Insurance Health Plan

The Sheriff maintains a limited risk management program for group hospitalization insurance. The Sheriff has contracted UMR to act as the third-party administrator for the program. An excess of coverage insurance policy covers individual claims in excess of \$70,000 per year and \$1,913,454 per lifetime.

The General Fund participates in the program. The claims liability of \$61,592 reported in the General Fund at June 30, 2021 is based on the loss that is probable to have been at the date of the financial statements and the amount of loss that can be reasonably estimated. The total claims liability of \$162,084 for the program includes \$100,492 for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. The Sheriff currently does not discount its claims liabilities. Changes in the claim's liabilities are as follows:

	Fiscal Year Liability	Changes in Estimates	Payments and Claims	Fiscal Year End
2018-2019	\$ 286,211	\$2,491,341	\$ 2,077,549	\$ 700,003
2019-2020	700,003	1,955,110	2,273,281	381,832
2020-2021	381,832	1,503,023	1,722,771	162,084

(16) Compensation, Benefits, and Other Payments to Agency Head

In accordance with Act 706 of the 2014 Regular Legislative Session – LA R.S. 24:513(A)(3), the schedule of compensation, benefits, and other payments to K. P. Gibson, Sheriff, for the year ended June 30, 2021 follows:

Purpose	Amount
Salary	\$ 177,956
Benefits - insurance	17,004
Benefits - retirement	60,060
Registration fees	495
Conference travel	1,022
Dues	129
Cellular phone	1,020
Total	\$257,686

(17) Uncertainties Arising During and After Financial Statement Date

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may have and may continue to impact the Sheriff's ongoing operations. The extent and severity of the potential impact on future operations is currently unknown.

REQUIRED SUPPLEMENTARY INFORMATION

ACADIA PARISH SHERIFF
Crowley, Louisiana
General Fund

Budgetary Comparison Schedule
For the Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Ad valorem taxes	\$ 3,100,000	\$ 3,225,076	\$ 3,229,893	\$ 4,817
Sales tax	3,960,000	4,709,809	5,174,800	464,991
Intergovernmental revenues -				
Federal grants	22,583	45,606	39,407	(6,199)
Coronavirus relief fund	-	1,061,725	1,061,725	-
State grants	283,256	299,869	409,238	109,369
State revenue sharing	324,951	324,969	324,969	-
State supplemental pay	420,403	439,735	446,278	6,543
Fees, charges and commissions for services -				
Civil and criminal fees	317,478	361,325	369,560	8,235
Court attendance	13,373	11,315	12,920	1,605
Feeding, keeping, and transporting prisoners	575,402	543,296	548,783	5,487
Other fees, charges and commissions	198,069	211,549	225,157	13,608
Interest income	117,506	30,487	34,228	3,741
Miscellaneous	452,769	471,488	575,970	104,482
Total revenues	<u>9,785,790</u>	<u>11,736,249</u>	<u>12,452,928</u>	<u>716,679</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	5,546,552	5,557,905	5,543,244	14,661
Operating services	2,789,634	2,722,128	1,974,053	748,075
Operations and maintenance	1,233,885	1,328,391	1,304,625	23,766
Intergovernmental expenses	-	75,000	66,588	8,412
Travel and other charges	22,978	41,057	39,249	1,808
Capital outlay	1,925,000	3,011,768	1,641,496	1,370,272
Debt service:				
Principal	92,741	-	-	-
Total expenditures	<u>11,610,790</u>	<u>12,736,249</u>	<u>10,569,255</u>	<u>2,166,994</u>
Excess (deficiency) of revenues over expenditures	<u>(1,825,000)</u>	<u>(1,000,000)</u>	<u>1,883,673</u>	<u>2,883,673</u>
Net change in fund balance	(1,825,000)	(1,000,000)	1,883,673	2,883,673
Fund balance, beginning	<u>15,835,230</u>	<u>15,835,230</u>	<u>15,835,230</u>	<u>-</u>
Fund balance, ending	<u>\$ 14,010,230</u>	<u>\$ 14,835,230</u>	<u>\$ 17,718,903</u>	<u>\$ 2,883,673</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

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

Total OPEB Liability	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 46,460	\$ 77,676	\$ 47,350	\$ 47,929
Interest	270,987	327,737	321,953	326,412
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	435,153	427,987	378,137	(56,806)
Changes of assumptions	94,128	2,474,039	146,959	-
Benefit payments	<u>(415,538)</u>	<u>(393,875)</u>	<u>(439,372)</u>	<u>(416,466)</u>
Net changes	431,190	2,913,564	455,027	(98,931)
Total OPEB liability - beginning	<u>12,238,636</u>	<u>9,325,072</u>	<u>8,870,045</u>	<u>8,968,976</u>
Net OPEB Liability	<u>\$ 12,669,826</u>	<u>\$ 12,238,636</u>	<u>\$ 9,325,072</u>	<u>\$ 8,870,045</u>
Covered employee payroll	\$ 4,559,666	\$ 4,426,860	\$ 3,857,373	\$ 3,745,022
Net OPEB liability as a percentage of covered-employee payroll	277.87%	276.46%	241.75%	236.85%

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

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

Year ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Sheriffs' Pension and Relief Fund					
2021	0.581102%	\$ 4,021,896	\$ 4,338,824	92.7%	84.73%
2020	0.593422%	2,807,022	4,280,264	65.6%	88.91%
2019	0.514663%	1,973,552	3,690,032	53.5%	90.41%
2018	0.522144%	2,261,026	3,616,627	62.5%	88.49%
2017	0.606361%	3,848,510	4,143,215	92.9%	82.10%
2016	0.624515%	2,783,786	4,127,371	67.4%	86.61%
2015	0.622848%	2,466,481	4,379,087	56.3%	87.35%
MPERS					
2021	0.537010%	\$ 496,322	\$ 177,956	278.9%	70.95%
2020	0.047393%	430,408	165,869	259.5%	77.01%

* The amounts presented have a measurement date of the previous fiscal year end.

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Schedule of Employer Contributions
For the Year Ended June 30, 2021

Year ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
Sheriffs' Pension and Relief Fund					
2021	\$ 531,506	\$ 531,506	\$ -	\$ 4,338,824	12.25%
2020	524,332	524,332	-	4,280,264	12.25%
2019	452,029	452,029	-	3,690,032	12.25%
2018	470,014	470,014	-	3,686,385	12.75%
2017	479,203	479,203	-	3,616,627	13.25%
2016	569,692	569,692	-	4,143,215	13.75%
2015	589,732	589,732	-	4,127,371	14.29%
MPERS					
2021	\$ 60,060	\$ 60,060	\$ -	\$ 177,956	33.75%
2020	53,910	53,910	-	165,869	32.50%

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. The chief financial officer prepares a proposed budget for the General Fund and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published, and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

(2) Pension Plans

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plan.

(3) Other Postemployment Benefits

- a. Changes of Assumptions – The discount rate decreased from 2.21% to 2.16% for the year ended June 30, 2021.

OTHER SUPPLEMENTARY INFORMATION

ACADIA PARISH SHERIFF
Crowley, Louisiana

Comparative Statement of Net Position
June 30, 2021 and 2020

	Governmental Activities	
	2021	2020
ASSETS		
Current assets:		
Cash and interest-bearing deposits	\$ 5,491,951	\$ 2,199,783
Investments	11,446,521	11,627,936
Receivables	1,097,747	760,410
Due from other governmental agencies - grants	62,781	1,582,252
Prepaid expenses	82,357	174,016
Total current assets	18,181,357	16,344,397
Noncurrent assets:		
Capital assets, net	2,764,686	1,820,397
TOTAL ASSETS	20,946,043	18,164,794
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	2,878,580	1,976,880
Deferred outflows related to OPEB	2,980,037	2,964,811
Total deferred outflows of resources	5,858,617	4,941,691
LIABILITIES		
Current liabilities:		
Accounts, salaries, and other payables	562,946	660,589
Due to other governments	-	85,314
Total current liabilities	562,946	745,903
Noncurrent liabilities:		
Compensated absences	81,967	110,788
Postemployment benefit obligation payable	12,669,826	12,238,636
Net pension liability	4,518,218	3,237,430
Total noncurrent liabilities	17,270,011	15,586,854
TOTAL LIABILITIES	17,832,957	16,332,757
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	808,536	916,847
Deferred inflows related to OPEB	46,927	49,396
Total deferred inflows of resources	855,463	966,243
NET POSITION		
Net investment in capital assets	2,764,686	1,820,397
Unrestricted	5,351,554	3,987,088
TOTAL NET POSITION	\$ 8,116,240	\$ 5,807,485

ACADIA PARISH SHERIFF
Crowley, Louisiana

General Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	General Fund	
	2021	2020
ASSETS		
Cash and interest-bearing deposits	\$ 5,491,951	\$ 2,199,783
Investments	11,446,521	11,627,936
Receivables	1,097,747	760,410
Due from other governmental agencies - grants	62,781	1,582,252
Prepaid expenditures	<u>82,357</u>	<u>174,016</u>
Total assets	<u>\$ 18,181,357</u>	<u>\$ 16,344,397</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 130,846	\$ 56,360
Accrued liabilities	245,987	222,397
Due to other governmental agencies	-	85,314
Retainage payable	24,029	-
Estimated medical payments	<u>61,592</u>	<u>145,096</u>
Total liabilities	<u>462,454</u>	<u>509,167</u>
Fund balances:		
Nonspendable for prepaid items	82,357	174,016
Assigned for disaster relief	2,000,000	-
Assigned for grants	-	1,347,140
Unassigned	<u>15,636,546</u>	<u>14,314,074</u>
Total fund balances	<u>17,718,903</u>	<u>15,835,230</u>
Total liabilities and fund balances	<u>\$ 18,181,357</u>	<u>\$ 16,344,397</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana
General Fund

Budgetary Comparison Schedule -
Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2021
With Comparative Actual Balances for Year Ended June 30, 2020

	2021				
	Budget		Actual	Variance with Final Budget	2020 Actual
	Original	Final		Positive (Negative)	
Revenues:					
Ad valorem taxes	\$ 3,100,000	\$ 3,225,076	\$ 3,229,893	\$ 4,817	\$ 3,138,516
Sales tax	3,960,000	4,709,809	5,174,800	464,991	4,064,053
Intergovernmental revenues -					
Federal grants	22,583	45,606	39,407	(6,199)	74,123
Coronavirus relief fund	-	1,061,725	1,061,725	-	1,347,140
State grants	283,256	299,869	409,238	109,369	379,076
State revenue sharing	324,951	324,969	324,969	-	324,951
State supplemental pay	420,403	439,735	446,278	6,543	419,518
Fees, charges and commissions for services -					
Civil and criminal fees	317,478	361,325	369,560	8,235	238,880
Court attendance	13,373	11,315	12,920	1,605	11,084
Feeding, keeping and transporting prisoners	575,402	543,296	548,783	5,487	566,622
Other fees, charges & commissions	198,069	211,549	225,157	13,608	193,808
Interest income	117,506	30,487	34,228	3,741	191,674
Miscellaneous	452,769	471,488	575,970	104,482	449,566
Total revenues	<u>9,785,790</u>	<u>11,736,249</u>	<u>12,452,928</u>	<u>716,679</u>	<u>11,399,011</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	5,546,552	5,557,905	5,543,244	14,661	5,506,318
Operating services	2,789,634	2,722,128	1,974,053	748,075	2,536,866
Operations and maintenance	1,233,885	1,328,391	1,304,625	23,766	1,253,999
Intergovernmental expenses	-	75,000	66,588	8,412	85,314
Travel and other charges	22,978	41,057	39,249	1,808	55,723
Capital outlay	1,925,000	3,011,768	1,641,496	1,370,272	1,093,006
Debt service:					
Principal	92,741	-	-	-	-
Total expenditures	<u>11,610,790</u>	<u>12,736,249</u>	<u>10,569,255</u>	<u>2,166,994</u>	<u>10,531,226</u>
Excess (deficiency) of revenues over expenditures	<u>(1,825,000)</u>	<u>(1,000,000)</u>	<u>1,883,673</u>	<u>2,883,673</u>	<u>867,785</u>
Other financing sources:					
Sale of capital assets	-	-	-	-	50,787
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,787</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>(1,825,000)</u>	<u>(1,000,000)</u>	<u>1,883,673</u>	<u>2,883,673</u>	<u>918,572</u>
Fund balance, beginning	<u>15,835,230</u>	<u>15,835,230</u>	<u>15,835,230</u>	<u>-</u>	<u>14,916,658</u>
Fund balance, ending	<u>\$ 14,010,230</u>	<u>\$ 14,835,230</u>	<u>\$ 17,718,903</u>	<u>\$ 2,883,673</u>	<u>\$ 15,835,230</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana
General Fund

Budgetary Comparison Schedule - Expenditures
For the Year Ended June 30, 2021
With Comparative Actual Balances for the Year Ended June 30, 2020

	2021			Variance with Final Budget Positive (Negative)	2020 Actual
	Budget		Actual		
	Original	Final			
Current:					
Public safety -					
Personal services and related benefits:					
Sheriff's salary	\$ 177,480	\$ 177,956	\$ 177,956	\$ -	\$ 165,869
Deputies salaries	4,687,948	4,711,052	4,700,577	10,475	4,678,889
Pension and payroll taxes	681,124	668,897	664,711	4,186	661,560
Total personal services and related benefits	<u>5,546,552</u>	<u>5,557,905</u>	<u>5,543,244</u>	<u>14,661</u>	<u>5,506,318</u>
Operating services:					
Hospitalization insurance	2,574,465	2,484,284	1,737,679	746,605	2,330,898
Auto insurance	99,463	130,341	130,463	(122)	98,798
Other liability insurance	115,706	107,503	105,911	1,592	107,170
Total operating services	<u>2,789,634</u>	<u>2,722,128</u>	<u>1,974,053</u>	<u>748,075</u>	<u>2,536,866</u>
Operations and maintenance:					
Auto fuel and oil	159,629	160,239	174,652	(14,413)	161,889
Auto maintenance	119,271	107,813	129,021	(21,208)	154,428
Deputy uniforms, supplies, etc.	140,427	146,236	127,001	19,235	148,355
Office supplies and expenses	292,211	402,194	354,249	47,945	261,299
Telephone	103,515	112,255	108,257	3,998	100,750
Maintenance contracts and rentals	4,977	3,435	3,636	(201)	4,955
Prisoner feeding and maintenance	323,540	296,547	312,567	(16,020)	334,251
Professional fees	59,740	76,255	76,255	-	59,740
Criminal investigation expense	30,575	23,417	18,987	4,430	28,332
Total operations and maintenance	<u>1,233,885</u>	<u>1,328,391</u>	<u>1,304,625</u>	<u>23,766</u>	<u>1,253,999</u>
Intergovernmental expenses	-	75,000	66,588	8,412	85,314
Other charges	22,978	41,057	39,249	1,808	55,723
Capital outlay	<u>1,925,000</u>	<u>3,011,768</u>	<u>1,641,496</u>	<u>1,370,272</u>	<u>1,093,006</u>
Debt service:					
Principal	92,741	-	-	-	-
Total debt service	<u>92,741</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 11,610,790</u>	<u>\$ 12,736,249</u>	<u>\$ 10,569,255</u>	<u>\$ 2,166,994</u>	<u>\$ 10,531,226</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Justice System Funding Schedule - Receiving Entity
Year Ended June 30, 2021

Cash Basis Presentation	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 6/30/2021
Receipts from:		
Asset Forfeiture/Sale		
15th Judicial District Court - Asset Forfeiture	\$ 5,196	\$ 6,827
Civil Fees		
Acadia Parish Clerk of Court	14,520	50,913
Lafayette Parish Clerk of Court	<u>5,838</u>	<u>5,698</u>
 Total Receipts	 <u>\$ 25,554</u>	 <u>\$ 63,438</u>

ACADIA PARISH SHERIFF
Crowley, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended June 30, 2021

	First Six Month Period Ended <u>12/31/2020</u>	Second Six Month Period Ended <u>6/30/2021</u>
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ 144,411	\$ 129,522
Add: Collections		
Civil Fees	244,171	282,221
Bond Fees	135,035	212,180
Asset Forfeiture/Sale	18,000	57,727
Criminal Court Costs/Fees	196,244	255,397
Criminal Fines - other	<u>113,046</u>	<u>176,713</u>
Subtotal Collections	<u>706,496</u>	<u>984,238</u>
Less: Disbursements to Governments and Nonprofits		
Asset Forfeiture/Sale -		
15th Judicial District Court	15,561	60,166
Bond Fees -		
15th Judicial District Court	34,241	40,467
15th Judicial District Court (Indigent Defender Office Fund)	34,241	40,467
15th Judicial District Court (Judicial Fund)	34,241	40,467
Civil Fees -		
Acadia Parish Clerk of Court	10,052	22,051
Caddo Parish Sheriff	-	304
Calcasieu Parish Sheriff	-	108
East Baton Rouge Parish Sheriff	30	111
Evangeline Parish Clerk of Court	47	-
Jefferson Davis Parish Sheriff	-	60
Jefferson Parish Sheriff	-	120
Lafayette Parish Sheriff	74	30
Orleans Parish Sheriff	30	60
Ouachita Parish Sheriff	-	96
St. Landry Parish Sheriff	-	85
Vermilion Parish Sheriff	192	36
Webster Parish Sheriff	120	-
Criminal Court Costs/Fees		
15th Judicial District Court	22,892	30,721
15th Judicial District Court (Indigent Defender Office Fund)	40,916	55,559
15th Judicial District Court (Judicial Fund)	4,441	6,252
Acadia Parish Clerk of Court	21,737	30,156
Acadiana Criminalistics Laboratory Commission	35,764	49,771

(continued)

ACADIA PARISH SHERIFF
Crowley, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
Year Ended June 30, 2021

	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 6/30/2021
Crimestoppers of Acadia Parish	1,728	2,386
Louisiana Commission on Law Enforcement	4,493	6,152
Louisiana Department of Treasury (Littering)	150	350
Louisiana Department of Wildlife and Fisheries	170	503
Louisiana Supreme Court (CMIS)	2,589	3,577
Louisiana Supreme Court (Judicial College Fund)	425	588
Louisiana Dept of Health and Hospitals	2,533	3,032
Louisiana State Police	1,307	1,382
Acadia Parish Police Jury	26,427	36,750
Criminal Fines - Other		
15th Judicial District Court	14,099	21,682
Acadia Parish Police Jury	<u>89,291</u>	<u>137,321</u>
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency -		
Civil Fees (Fixed)	60,701	71,693
Civil Fees (Percentage)	37,907	31,208
Bond Fees (Percentage)	34,241	40,467
Criminal Court Costs/Fees	27,613	33,823
Criminal Fines - Other	<u>14,099</u>	<u>21,682</u>
Less: Disbursements to Individuals/3rd Party Collection or		
Bond Fee Refunds	10,901	10,053
Payments to 3rd Party Collection/Processing Agencies	<u>138,132</u>	<u>160,147</u>
Subtotal Disbursements/Retainage	<u>721,385</u>	<u>959,883</u>
Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 129,522</u>	<u>\$ 153,877</u>

STATE OF LOUISIANA, PARISH OF ACADIA

AFFIDAVIT

K. P. Gibson, Sheriff of Acadia

BEFORE ME, the undersigned authority, personally came and appeared, K. P. Gibson, the Sheriff of Acadia Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$378,347 is the amount of cash on hand in the tax collector account on June 30, 2021;

He further deposed and said:

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

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

K.P.G.

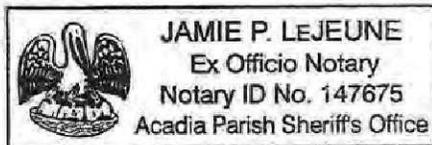
Sheriff of Acadia

SWORN to and subscribed before me, Notary, this 29th day of October 2021, in my office in Crowley, Louisiana.

Jamie P. LeJeune (Signature)

Jamie P. LeJeune (Print), # 147675
Notary Public

(Commission)



INTERNAL CONTROL, COMPLIANCE, AND OTHER MATTERS

KOLDER, SLAVEN & COMPANY, LLC

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Brad E. Kolder, CPA, JD*
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Victor R. Slaven, CPA* - retired 2020

* A Professional Accounting Corporation

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

The Honorable K. P. Gibson
Acadia Parish Sheriff
Crowley, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Acadia Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 7, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we 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 our opinions on the financial statements, but not for the purpose of expressing an opinion of the effectiveness of the Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44:6.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
December 7, 2021

KOLDER, SLAVEN & COMPANY, LLC

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

The Honorable K.P. Gibson
Acadia Parish Sheriff
Crowley, Louisiana

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on the Major Program

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

Report on Internal Control over Compliance

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

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

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

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

Kolder, Slaven & Company, LLC

Certified Public Accountants

Lafayette, Louisiana
December 7, 2021

ACADIA PARISH SHERIFF
Crowley, Louisiana

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

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-through Entity Identifying Number	CFDA Number	Expenditures	Amounts Provided to Subrecipients
Direct Programs:				
U.S. Department of Homeland Security Passed through Louisiana Governor's Office of Homeland Security and Emergency Preparedness				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	N/A	97.036	\$ 23,809	\$ -
U.S. Department of Justice				
COVID-19- Coronavirus Emergency Supplemental Funding Program	N/A	16.034	<u>10,495</u>	<u>-</u>
Bullet Proof Vest Partnership Program	N/A	16.607	<u>5,103</u>	<u>-</u>
Total U.S. Department of Justice Federal Awards			<u>15,598</u>	<u>-</u>
U.S. Department of Treasury *				
Passed through Louisiana Department of Administration				
COVID-19-Coronavirus Relief Fund	N/A	21.019	<u>1,061,725</u>	<u>66,588</u>
TOTAL FEDERAL AWARDS			<u>\$ 1,101,132</u>	<u>\$ 66,588</u>

* Indicates major program.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

(1) General

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

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Sheriff's basic financial statements for the year ended June 30, 2021. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate

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

ACADIA PARISH SHERIFF
Crowley, Louisiana

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

Part I. Summary of Auditor's Results:

1. The auditor's report expresses an unmodified opinion on whether the financial statements of the Sheriff were prepared in accordance with GAAP.
2. No material weaknesses were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the Sheriff, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses in internal control over the major federal program were disclosed during the audit.
5. The auditor's report on compliance for the major federal award program for the Sheriff expresses an unmodified opinion on the major federal program.
6. There are no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.
7. The following program is considered to be a major program: Coronavirus Relief Fund (21.019).
8. The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
9. The Sheriff was determined to not be a low-risk auditee.

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

Compliance Findings –

There were no compliance findings noted for the year ended June 30, 2021.

Internal Control Findings –

There were no internal control findings noted for the year ended June 30, 2021.

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in 2 CFR section 200 of the Uniform Guidance:

Compliance Findings –

There were no compliance findings noted for the year ended June 30, 2021.

Internal Control Findings –

There were no internal control findings noted for the year ended June 30, 2021.

ACADIA PARISH SHERIFF
Crowley, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
And Management's Corrective Action Plan
Year Ended June 30, 2021

Part I. Current Year Findings and Management's Corrective Action Plan

A. Internal Control Findings –

There are no findings to report under this section.

B. Compliance Findings –

There are no findings to report under this section.

Part II. Prior Year Findings

A. Internal Control Findings –

2020-001: Inadequate segregation of duties in the accounting system.

Fiscal year finding initially occurred: Unknown.

CONDITION: The Sheriff does not have adequate segregation of duties in the accounting system.

RECOMMENDATION: The Sheriff should establish and monitor mitigating controls over functions that are not completely segregated.

CURRENT STATUS: Resolved.

B. Compliance Findings –

There are no findings to report under this section.