



**ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2021**



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**Rozier McKay  
& Willis** | CERTIFIED PUBLIC  
ACCOUNTANTS |

December 9, 2021

Independent Auditors' Report

The Honorable Steven McCain  
Grant Parish Sheriff

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 Grant Parish Sheriff, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Grant Parish Sheriff's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITOR'S RESPONSIBILITY

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



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**OTHER MATTERS**

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require the information listed below to supplement the basic financial statements.

- Management's Discussion and Analysis
- Statements of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
- Schedule of Changes in Net OPEB Liability – Retiree Healthcare Plan
- Schedule of Net Pension Liability Data – Cost Sharing Retirement Systems
- Schedule of Employer Contributions – Cost Sharing Retirement Systems

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Supplemental Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Grant Parish Sheriff's basic financial statements. The other supplemental information listed below is presented for purposes of additional analysis and are not a required part of the basic financial statements.

- Combining Schedules – Non Major Governmental Funds
- Combining Schedules – Custodial Funds
- Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
- Justice System Funding Schedule – Collecting / Disbursing Entity

The other supplemental information is the responsibility of management and was 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, other supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

**OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARD**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2021, on our consideration of the Grant Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Grant Parish Sheriff's internal control over financial reporting and compliance.



Rozier, McKay & Willis  
Certified Public Accountants

# **GRANT PARISH SHERIFF**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2021**

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This section of the annual financial report presents our discussion and analysis of the Grant Parish Sheriff's financial performance during the fiscal year ended June 30, 2021.

### **OVERVIEW OF FINANCIAL STATEMENTS**

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Grant Parish Sheriff's financial position and results of operations from differing perspectives which are described as follows:

#### **Government –Wide Financial Statements**

The government-wide financial statements report information about the Grant Parish Sheriff as a whole using accounting methods similar to those used by private-sector companies. The government-wide financial statements report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Grant Parish Sheriff's assets and all liabilities. All of the Sheriff's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by property taxes, sales taxes and grants.

#### **Fund Financial Statements**

Fund financial statements provide detailed information regarding the Grant Parish Sheriff's most significant activities and are not intended to provide information for the Sheriff's Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Grant Parish Sheriff's funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Grant Parish Sheriff's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

### **FINANCIAL ANALYSIS OF THE GRANT PARISH SHERIFF AS A WHOLE**

An analysis of the government-wide Statement of Net Position is presented as follows:

	<b>June 30,</b>	
	<b>2021</b>	<b>2020</b>
<b><u>Assets:</u></b>		
Cash and Cash Equivalents	\$ 4,799,162	\$ 3,522,532
Receivables	291,795	1,139,051
Due from Fiduciary Funds	179,452	156,762
Capital Assets – Land	53,454	53,454
Capital Assets	3,805,667	3,389,978
<b>Total Assets</b>	<b>9,129,530</b>	<b>8,261,777</b>
<b>Deferred Outflow of Resources</b>	<b>2,062,872</b>	<b>1,440,180</b>
<b><u>Liabilities:</u></b>		
Accounts Payable and Other Payables	71,273	25,880
Long Term Debt		
Compensated Absences	63,836	69,576
Net Other Post-Employment Benefits	6,147,014	3,891,843
Net Pension Liability	2,675,607	1,894,565
Capital Lease Obligation	338,626	91,702
<b>Total Liabilities</b>	<b>9,296,356</b>	<b>5,973,566</b>
<b>Deferred Inflow of Resources</b>	<b>364,763</b>	<b>370,077</b>
<b><u>Net Position:</u></b>		
Invested in Capital Assets	3,520,495	3,351,730
Restricted	641,726	572,275
Unrestricted	(2,630,938)	(565,691)
<b>Total Net Position</b>	<b>\$ 1,531,283</b>	<b>\$ 3,358,314</b>

# **GRANT PARISH SHERIFF**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2021**

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As the presentation appearing above demonstrates, a portion of the net position is restricted for particular activities. The remaining net position is invested in capital assets that are used to conduct public safety operations. Recognizing long-term liabilities associated with providing retirement benefits and post-retirement healthcare benefits has eliminated the unrestricted net position. Despite the absence of unrestricted net position, sufficient resources are available to meet these obligations for the foreseeable future.

An analysis of the government-wide Statement of Activities is presented as follows:

	<b>For the Year Ended June 30,</b>	
	<b>2021</b>	<b>2020</b>
<b><u>Revenues:</u></b>		
Program Revenue:		
Charges for Services	\$ 1,545,855	\$ 1,648,157
Operating Grants and Contributions	1,057,841	1,247,031
Capital Grants and Contributions	----	----
General Revenue:		
Property Taxes	2,839,868	2,637,639
Sales Taxes	1,773,975	1,398,276
Revenue Sharing	116,581	114,944
Other	198,683	83,271
Total Revenue	<u>7,532,803</u>	<u>7,129,318</u>
<b><u>Program Expenses:</u></b>		
Public Safety	9,336,621	7,239,571
Interest on Long-Term Debt	23,213	2,241
Total Program Expenses	<u>9,359,834</u>	<u>7,241,812</u>
Change in Net Position	(1,827,031)	(112,494)
Net Position Beginning	<u>3,358,314</u>	<u>3,470,808</u>
Net Position Ending	<u>\$ 1,531,283</u>	<u>\$ 3,358,314</u>

As the accompanying presentation demonstrates, recording actuarially determined liabilities associated with providing benefits to retirees has consumed a portion of the net position. Net position has decreased by \$1,827,031 representing a change of 54.4% over the net asset balance for the previous year.

### **FINANCIAL ANALYSIS OF THE GRANT PARISH SHERIFF'S FUNDS**

For the year ended June 30, 2021, governmental fund balances increased by \$406,671. Differences between the decrease in fund balances and the decrease in government-wide net position are attributable to including capital assets, debts and costs associated benefits that employees have earned in the government wide presentation. These items do not meet the criteria for being reported in the fund financial statements.

### **BUDGET HIGHLIGHTS**

Budgets for the General Fund and the Major Special Revenue Funds have been amended to respond to circumstances, make minor changes to revenue projections and make other modifications to address matters that were not anticipated when the initial budget was prepared.

### **CAPITAL ASSET ADMINISTRATION**

For the year ended June 30, 2021, capital asset acquisitions included replacing existing equipment that has reached the end of its useful life and depreciating existing assets.

### **DEBT ADMINISTRATION**

Debt is limited to long-term lease agreements that were executed to acquire new vehicles.

# **GRANT PARISH SHERIFF**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2021**

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### **FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS**

At the present time, management is not aware of factors that are expected to affect future operations.

# **Grant Parish Sheriff**

## **Statement of Net Position**

**June 30, 2021**

	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$ 4,799,162
Receivables (net)	291,795
Due From Fiduciary Funds	179,452
Capital Assets - Land	53,454
Capital Assets - Depreciable	<u>3,805,667</u>
<b>Total Assets</b>	<u>9,129,530</u>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	
Pension Funding Deferrals	<u>2,062,872</u>
<b><u>LIABILITIES</u></b>	
Accounts Payable and Other Payables	71,273
Long-Term Liabilities	
Compensated Absences	63,836
Net Other Post Employment Benefits	6,147,014
Net Pension Liability	2,675,607
Lease Obligations	
Due within one year	102,026
Due in more than one year	<u>236,600</u>
<b>Total Liabilities</b>	<u>9,296,356</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	
Pension Funding Deferrals	<u>364,763</u>
<b><u>NET POSITION</u></b>	
Invested in Capital Assets, Net of Related Debt	3,520,495
Restricted	641,726
Unrestricted	<u>(2,630,938)</u>
<b>Total Net Position (deficit)</b>	<u><u>\$ 1,531,283</u></u>

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



# **Grant Parish Sheriff**

## **Statement of Activities**

**For the Year Ended June 30, 2021**

	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expenses) Revenue and Changes in Net Position</u>	
		<u>Charges For Services</u>	<u>Operating Grants and Contributions</u>		<u>Capital Grants and Contributions</u>
<u>Governmental Activities</u>					
Public Safety					
Law Enforcement	\$ 9,336,621	\$ 1,545,855	\$ 1,057,841	\$ -	\$ (6,732,925)
Interest on Long-Term Debt	<u>23,213</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,213)</u>
Total Governmental Activities	<u>9,359,834</u>	<u>1,545,855</u>	<u>1,057,841</u>	<u>-</u>	<u>(6,756,138)</u>
<u>General Revenues</u>					
Taxes					
					2,839,868
					1,773,975
					116,581
					198,683
					<u>4,929,107</u>
					(1,827,031)
					<u>3,358,314</u>
					<u>\$ 1,531,283</u>

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

# **Grant Parish Sheriff**

## **Balance Sheet - Governmental Funds**

**June 30, 2021**

	General	Emergency 911 Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 4,173,830	\$ 568,330	\$ 57,002	\$ 4,799,162
Receivables	260,629	31,166	-	291,795
Due From Fiduciary Funds	179,452	-	-	179,452
Due From Other Funds	2,286	-	-	2,286
<b>Total assets</b>	<b>\$ 4,616,197</b>	<b>\$ 599,496</b>	<b>\$ 57,002</b>	<b>\$ 5,272,695</b>
<b>Liabilities and Fund Balance</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 58,787	\$ -	\$ 12,486	\$ 71,273
Due to Other Funds	-	-	2,286	2,286
<b>Total liabilities</b>	<b>58,787</b>	<b>-</b>	<b>14,772</b>	<b>73,559</b>
<b>Fund Balance</b>				
Restricted For:				
Emergency Communications	-	599,496	-	599,496
Youth Programs	-	-	30,772	30,772
Chappel Operations and Maintenance	-	-	11,458	11,458
Unassigned	4,557,410	-	-	4,557,410
<b>Total Fund Balances</b>	<b>4,557,410</b>	<b>599,496</b>	<b>42,230</b>	<b>5,199,136</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,616,197</b>	<b>\$ 599,496</b>	<b>\$ 57,002</b>	<b>\$ 5,272,695</b>

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

# **Grant Parish Sheriff**

## **Reconciliation of the Governmental Funds Balance**

### **Sheets to the Statement of Net Position**

**June 30, 2021**

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Total Fund Balances - Governmental Funds	\$ 5,199,136
Amounts reported for governmental activities in the statement of net position are different because:	
Long term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet	(9,225,083)
Deferred inflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet	(364,763)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	3,859,121
Deferred outflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet	<u>2,062,872</u>
Net Position of Governmental Activities	<u><u>\$ 1,531,283</u></u>

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

# **Grant Parish Sheriff**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Governmental Funds For the Year Ended June 30, 2021**

	<u>General</u>	<u>Emergency 911 Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b><u>Revenues:</u></b>				
Taxes				
Property Taxes	\$ 2,839,868	\$ -	\$ -	\$ 2,839,868
Sales Taxes	1,773,975	-	-	1,773,975
Intergovernmental	1,164,789	-	-	1,164,789
Fees, Charges, Fines and Forfeitures	1,224,130	300,453	17,322	1,541,905
Other	184,458	2,826	24,982	212,266
Total revenues	<u>7,187,220</u>	<u>303,279</u>	<u>42,304</u>	<u>7,532,803</u>
<b><u>Expenditures:</u></b>				
Current				
Public Safety				
Personnel Services	4,554,399	-	-	4,554,399
Operating Services	1,140,456	-	-	1,140,456
Materials and Supplies	615,288	-	8,810	624,098
Other Expenses	156,763	-	-	156,763
Capital Expenditures	874,115	-	-	874,115
Debt Service	138,369	-	-	138,369
Total expenditures	<u>7,479,390</u>	<u>-</u>	<u>8,810</u>	<u>7,488,200</u>
Excess (Deficiency) of Revenues Over Expenditures	(292,170)	303,279	33,494	44,603
<b><u>Other Financing Sources (Uses)</u></b>				
Proceeds from Leasing Transactions	362,068	-	-	362,068
Transfers In	267,322	-	-	267,322
Transfers Out	-	(250,000)	(17,322)	(267,322)
<b>Net Change in Fund Balances</b>	<u>337,220</u>	<u>53,279</u>	<u>16,172</u>	<u>406,671</u>
<b>Fund balance - Beginning of Year</b>	<u>4,220,190</u>	<u>546,217</u>	<u>26,058</u>	<u>4,792,465</u>
<b>Fund balance - End of Year</b>	<u>\$ 4,557,410</u>	<u>\$ 599,496</u>	<u>\$ 42,230</u>	<u>\$ 5,199,136</u>

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

# **Grant Parish Sheriff**

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

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Change in Fund Balances - Governmental Funds		S	406,671
Some transactions reported in the statement of activities do not require the use of current financial resources. Accordingly, a timing difference exist between when transactions affect the governmental funds and government-wide activities.			(2,402,467)
Governmental funds report debt proceeds as income and repayment of debt as an expenditure; however, these transactions increase and decrease liabilities reported in the statement of net position. The effect of debt proceeds and repayment are presented as follows:			
Debt proceeds	(362,080)		
Repayment of debt principal	<u>115,156</u>		(246,924)
Capital outlays are reported in Governmental Funds as expenditures; however, in the Government-Wide Statement of Activities, the cost is reported as an asset and allocated over estimated useful lives as depreciation expense. Amounts reported as capital expenditures and depreciation expense are provided as follows:			
Capital expenditures reported by Governmental Funds	874,115		
Depreciation expense reported on a government-wide basis	<u>(458,426)</u>		<u>415,689</u>
Change in Net Position - Government-Wide Statement of Activities		S	<u>(1,827,031)</u>

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

# **Grant Parish Sheriff**

## **Statement of Fiduciary Net Position June 30, 2021**

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	<u>Custodial Funds</u>
<b><u>Assets</u></b>	
Cash and Cash Equivalents	\$ 819,145
Receivables	<u>1,825</u>
Total Assets	<u>\$ 820,970</u>
<b><u>Liabilities</u></b>	
Due to Taxing Bodies and Others	\$ 641,518
Due to Other Funds	<u>179,452</u>
Total Liabilities	<u>820,970</u>
<b><u>Net Position</u></b>	
Restricted For:	
Individuals, Organizations, and Other Governments	<u>-</u>
Total Net Position	<u>\$ -</u>

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

# **Grant Parish Sheriff**

## **Statement of Changes in Fiduciary Net Position - Custodial Funds**

**For the Year Ended June 30, 2021**

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	<u>Custodial Funds</u>
<b><u>Additions</u></b>	
Bonds and Fines	\$ 848,847
Civil Collections	387,718
Property Taxes and Related Receipts	9,549,845
Revenue Sharing	450,437
Sales Taxes	7,875,759
Other	<u>103,460</u>
Total Additions	<u>19,216,066</u>
<b><u>Deductions</u></b>	
Completed and Pending Distributions	
Refunds to Defendants	114,342
Distribution of Fines	224,950
Distribution of Court Cost and Fees	514,311
Refunds to Litigants	298,751
Distribution to Taxing Bodies	17,428,764
Distribution to Pension Plans	282,598
Administrative Expenses	<u>352,350</u>
Total Deductions	<u>19,216,066</u>
Net Increase (Decrease) in Fiduciary Net Position	-
Fiduciary Net Position - Beginning	<u>-</u>
Fiduciary Net Position - Ending	<u>\$ -</u>

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff 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, sales taxes, state revenue sharing funds, fines, costs, and bond forfeitures imposed by the district court.

The accompanying policies conform to generally accepted accounting principles for governmental units.

#### **Financial Reporting Entity**

The Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

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



# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

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Based on the previous criteria, the Grant Parish Sheriff's Office is considered a primary government. Furthermore, based on application of the criteria presented above, the Sheriff's Office has no component units.

### **Basic Financial Statements**

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Grant Parish Sheriff's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Grant Parish Sheriff's financial position and results of operations from differing perspectives which are described as follows:

#### **Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about the Grant Parish Sheriff as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services and most grants.

#### **Fund Financial Statements**

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. The Sheriff's funds include governmental funds and fiduciary funds described as follows:

##### **Governmental Funds**

Major individual funds are reported as separate columns in the fund financial statements. Sheriff's major funds are described as follows:

General Fund – The general fund is the primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Emergency 911 Fund – This fund is used to account for funds dedicated to the providing emergency communications.

##### **Fiduciary Funds**

Fiduciary funds utilized by the Sheriff's Office are limited to agency funds that account for assets held as an agent on behalf of individuals and organizations. The agency funds are custodial in nature and does not measure of results of operations.

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

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### **Basis of Accounting and Measurement Focus**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<b><u>Financial Statement Presentation</u></b>	<b><u>Basis of Accounting</u></b>	<b><u>Measurement Focus</u></b>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is generally considered available if it is collected within 60 days of year end or may otherwise be available to finance current expenditures. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported other financing sources and repayment of long-term debt is reported as an expenditure of funds.

### **Use of Estimates**

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### **Budget Practices**

Budgets are adopted on the modified accrual basis of accounting, as discussed in the Governmental Funds. Annual appropriated budgets are usually adopted for the General and Special Revenue Funds. All annual appropriations lapse at the end of the fiscal year. Budgets for capital projects are adopted on a project-length basis. Because these non-operating budgets primarily serve as a management control function, no comparison between budgeted and actual amounts for funds budgeted on this basis is provided in this document.

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

- The Sheriff prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
- A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, the date of the public hearing is published.
- A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

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- After the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- All budgets are controlled at the fund level, and are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the Sheriff.

### **Capital Assets**

Capital assets include buildings, equipment and vehicles that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. Useful lives range from 3 to 40 years depending on the nature of the capital asset.

### **Cash**

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Highly liquid investments include amounts held in investment pools that hold highly liquid securities.

### **Accrued Leave**

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure of funds and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are not reported in the Fund Financial Statements. The full liability and related costs are reported in the Government-Wide Financial Statements. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

### **Internal Activity**

Resources belonging to particular funds are commonly shared with other funds that need access to additional resources. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded. In preparing the government-wide financial statements, internal activity is eliminated.

### **Prepaid Items**

The unused portion of insurance premiums and other expenses that are paid in advance are reported as prepaid items in the government-wide and fund financial statements.

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

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### **Delayed Revenues**

Certain grant funds have been collected but are not earned until qualified purchases have been completed. These amounts are reported as delayed revenues.

### **Supplemental Wages**

Certain employees receive supplemental wages from the State of Louisiana. These supplemental wages are recognized as intergovernmental revenues and salaries and related benefits.

### **NOTE 2 – TAXES**

Operations of the Sheriff's Office are supported by both property and sales taxes. Details regarding both sources are presented as follows:

#### **Property Taxes**

Property taxes are assessed based on values determined by the Grant Parish Tax Assessor. These taxes are billed and collected by the Sheriff's civil office. For the year ended June 30, 2021, the Sheriff has levied property taxes as follows:

	<u>Millage</u>	<u>Expiration</u>
Millage for general operations authorized by Louisiana Revised Statutes.	27.79	N/A
Millage for the purpose of constructing, improving, maintaining and operating jail facilities	19.02	2040

Ad valorem taxes are assessed on a calendar year basis and are due on or before December 31 in the year the tax is levied. Revenues from ad valorem taxes are recognized as revenue in the year billed.

#### **Sales Taxes**

The Sheriff's Office levies a 1% sales tax for general operations including the following matters:

- Paying salaries and related benefits.
- Acquiring, leasing, operating and maintaining vehicles, furniture, fixtures and equipment.

### **NOTE 3 - CASH AND CASH EQUIVALENTS**

The Grant Parish Sheriff's cash balances at June 30, 2021 are summaries as follows:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

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	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash on Hand	\$ 1,100	\$ ----	\$ 1,100
Deposits in Financial Institutions	4,068,906	819,145	4,888,051
Cash Equivalents	729,156	----	729,156
Total	<u>\$ 4,799,162</u>	<u>\$ 819,145</u>	<u>\$ 5,618,307</u>

### **Deposits in Financial Institutions**

Deposits include demand deposits and certificates of deposit as presented below:

Demand Deposits	\$ 2,183,952	\$ 819,145	\$ 3,003,097
Certificates of Deposit	1,884,954	----	1,884,954
Total	<u>\$ 4,068,906</u>	<u>\$ 819,145</u>	<u>\$ 4,888,051</u>

Deposits in financial institutions totaled \$4,262,869 (collected bank balance). These deposits are secured from risk by \$1,524,672 in Federal Deposit Insurance, pledged securities with a market value of \$2,272,578, and an irrevocable standby letter of credit from the Federal Home Loan Bank of Dallas in the amount of \$3,500,000. The pledged securities are held by a custodial bank in the name of the pledging institution (fiscal agent). However, State Law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

The Grant Parish Sheriff limits credit risk by requiring pledged securities in the manner described above. In addition, interest rate risk is minimized by acquiring only those certificates of deposit that have an original maturity of two years or less.

### **Cash Equivalents**

Cash equivalents consist entirely of amounts invested in the Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

Generally accepted accounting principles require disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

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LAMP is an external investment pool that, to the extent practical, invest in a manner consistent with Generally Accepted Accounting Principles for investment pools. The following facts are relevant for investment pools:

- Credit risk: LAMP is rated AAA by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is (NUMBER- days) (from LAMP's monthly Portfolio Holdings) as of (DATE – month-end).
- Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

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

### **NOTE 4 - RECEIVABLES**

Receivables at year end are summarized as follows:

	<u>General Fund</u>	<u>Emergency 911 Fund</u>	<u>Total</u>
<u>Accounts Receivable</u>			
Sales Taxes	\$ 179,735	\$ ----	\$ 179,735
Other	34,640	31,166	65,806
Total	<u>214,375</u>	<u>31,166</u>	<u>245,541</u>

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

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	<u>General Fund</u>	<u>Emergency 911 Fund</u>	<u>Total</u>
<u>Due From Governments</u>			
Feeding and Housing Prisoners	36,979	----	36,979
Mowing Fees	9,275	----	9,275
Total	<u>46,254</u>	<u>----</u>	<u>46,254</u>
Total Receivables	<u>\$ 260,629</u>	<u>\$ 31,166</u>	<u>\$ 291,795</u>

### **NOTE 5 – CAPITAL ASSETS**

A summary of the Grant Parish Sheriff's capital assets is provided as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Land	\$ 53,454	\$ ----	\$ ----	\$ 53,454
<u>Capital Assets Being Depreciated:</u>				
Buildings and Improvements	4,457,000	----	54,547	4,402,453
Equipment	1,292,702	187,456	160,183	1,319,975
Vehicles	1,209,681	686,659	23,582	1,872,758
Less Accumulated Depreciation	<u>(3,569,405)</u>	<u>(458,280)</u>	<u>(238,166)</u>	<u>(3,789,519)</u>
Total Subject to Depreciation	<u>3,389,978</u>	<u>415,835</u>	<u>146</u>	<u>3,805,667</u>
Total Net of Depreciation	<u>\$ 3,443,432</u>	<u>\$ 415,835</u>	<u>\$ 146</u>	<u>\$ 3,859,121</u>

### **NOTE 6 – PAYABLES**

Accounts payable at year end are summarized as follows:

	<u>General Fund</u>	<u>Emergency 911 Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Payable to Venders	\$ 58,787	\$ ----	\$ ----	\$ 58,787
Miscellaneous	----	----	12,486	12,486
Total Payables	<u>\$ 58,787</u>	<u>\$ ----</u>	<u>\$ 12,486</u>	<u>\$ 71,273</u>

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

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### **NOTE 7 – ACCRUED LEAVE**

The obligation to provide vacation leave to employees is referred to as accrued leave. Resources provided by the general fund are used to liquidate the accrued leave balances. Accrued leave balances and activity are presented as follows:

Beginning Balance	\$ 69,576
Net Increase (Decrease)	<u>5,740</u>
Ending Balance	<u>\$ 63,836</u>

### **NOTE 8 - RISK MANAGEMENT**

The Grant Parish Sheriff is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Grant Parish Sheriff insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

### **NOTE 9 – RETIREMENT PLAN**

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

Eligible employees are entitled to benefits upon retirement amounting to 3⅓% of average final compensation for each year of creditable service. Eligibility is based on hire dates and lengths of service. Retirement benefit cannot exceed 100% of their final-average salary. The System also provides death and disability benefits. Benefits are established or amended by state statute.

**Funding Policy** - Plan members are required by state statute to contribute 10.25% of their annual covered salary and the Grant Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.75% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Grant Parish Sheriff are established and may be amended by state statute. The Grant Parish Sheriff's contributions to the System for the previous three years were equal to the required contributions for each year.

**Financial Summary** – The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details, the System issues an annual publicly available stand-alone financial report. The financial report includes information about the plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position. The report can be obtained on the internet at [la.state.la.us](http://la.state.la.us). The plan's fiduciary net



# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

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position and net pension liability was determined at June 30, 2020 (measurement date and actuarial valuation date) and details are provided as follows:

Total Pension Liability	\$ 4,532,186.041
Plan Fiduciary Net Position	<u>3,840,070.735</u>
Net Pension Liability	692,115,306
Sheriff's Office's Proportionate Share (Percentage)	0.386584%
Sheriff's Office's Proportionate Share (Amount)	<u>\$ 2,675.607</u>

The Sheriff's Office's share of the net pension liability was determined based on its proportionate share of employer contributions. The net pension liability presented above was not affected by any special funding situations. Changes in the Sheriff's Office's proportionate share of Plan's net pension liability during the measurement period ending June 30, 2020 are provided as follows:

Beginning Net Pension Liability	\$ 1,894,565
Employer Contributions	(522,428)
Pension Expense	696,036
Change in Deferred Outflows of Resources	602,120
Change in Deferred Inflows of Resources	<u>5,314</u>
Ending Net Pension Liability	<u>\$ 2,675,607</u>

There were no changes between June 30, 2021 and the Plan's measurement date that are expected to have a significant effect on the Sheriff's Office's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Total (Net)</b>
Differences Between Expected and Actual Experience	\$ ----	\$ 312,724	\$ (312,724)
Net Difference Between Projected and Actual			
Investment Earnings on Pension Plan Investments	643,734	----	643,734
Changes of Assumptions	657,638	----	657,638
Changes in Proportion	98,795	52,039	46,756
Employer Contributions Made After the Measurement Date	<u>662,705</u>	----	<u>662,705</u>
Total Deferrals	2,062,872	364,763	1,698,109
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	<u>(662,705)</u>	----	<u>(662,705)</u>
Deferrals Subject to Amortization	<u>\$ 1,400,167</u>	<u>\$ 364,763</u>	<u>\$ 1,035,404</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

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For the Year Ending:

June 30, 2021	\$ 164,793
June 30, 2022	303,136
June 30, 2023	312,808
June 30, 2024	230,073
June 30, 2025	<u>24,594</u>
Total	<u>\$ 1,035,404</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

Valuation Date	June 30, 2020
Actuarial Cost Method	Individual Entry Age Normal
Investment Rate of Return	7.00% net of investment expense
Projected Salary Increases	5.0% (2.50% Inflation, 2.50% Merit)
Expected Remaining Service Lives	6-7 Years
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.  Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.  Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Estimates of arithmetic real rates of return for each major asset class based on target asset allocation are presented as follows:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

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

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

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

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

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 6.0% Discount Rate	Current Discount Rate 7.0%	1% Increase 8.0% Discount
Net Pension Liability	\$ 4,859,832	\$ 2,675,607	\$ 854,071

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

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### **NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS**

Details regarding other post-employment benefits (OPEB) that the Sheriff's Office provides for its workforce are provided as follows:

#### **Plan Description**

The Sheriff's Office's established policies and procedures include providing certain healthcare benefits for retirees. This policy amounts to a single-employer defined benefit healthcare plan (the Plan) administered by the Sheriff's Office. The Plan provides medical benefits through the Sheriff's group health insurance plan which covers both active and retired members. Benefits under the plan are made available to employees upon actual retirement. The Plan does not issue a publicly available financial report. Plan participants are typically eligible for healthcare benefits when they become eligible for benefits from the Louisiana Sheriffs Pension and Relief Fund.

#### **Funding Policy**

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The Sheriff's Office has not established a trust fund to finance the cost of benefits and the Plan has no assets.

#### **Net Other Post Employment Liability**

The liability has been determined using the Alternative Measurement Method permitted by Generally Accepted Accounting Standards in place of an actuarial valuation. The measurement date for the alternative measurement method calculation is June 30, 2021. Changes in the liability are presented as follows:

	<u>Total OPEB Liability</u>	<u>Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Service Cost	\$ 252,102	\$ ----	\$ 252,102
Interest	114,728		114,728
Economic / Demographic Gains or Losses	1,222,170		1,222,170
Assumption or Input Changes	759,846	----	759,846
OPEB Expense	2,348,846	----	2,348,846
Employer Contributions	----	93,675	(93,675)
Benefit Payments	(93,675)	(93,675)	----
Net Change	2,255,171	----	2,255,171
Beginning Balance	3,891,843	----	3,891,843
Ending Balance	<u>\$ 6,147,014</u>	<u>\$ ----</u>	<u>\$ 6,147,014</u>

Covered employees consist of 68 active subscribers and 15 inactive subscribers. All eligible inactive subscribers are currently receiving benefits.

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

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### **Valuation Methods and Assumptions**

Significant assumptions and other inputs used to measure the total OPEB liability are summarized as follows:

<b>Title</b>	<b>Description</b>
Age Adjustment Factor	2.214456
Average Retirement Age	62
Employer Future Premium Contribution	Remain a level % of the total cost over time.
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll
Plan Asset Return	N/A
Bond Yield	2.00%
Discount Rate	2.00%
Measurement Date	6/30/2020
Prior Measurement Date	6/30/2020
Prior Discount Rate	2.800%
Projected Salary Increases	3.00%
Amortization Period	20
Percentage Participation	100%
Net OPEB Liability and Actuarially Determined Contribution	Calculated using the Alternative Measurement Method in accordance with GASB methodology
Mortality Table	Pub-2010 Public Retirement Plans Mortality Tables, with mortality improvement projected for 10 years. Derived from data maintained by the U.S. Office of Personnel Management regarding the most recent experience of the employee group covered by the Federal Employees Retirement system.
Turnover Assumption	
Medical Cost Trend Rates	Ranging from 4.9% in the initial year down to 4.3% beginning in year 8.
Pharmacy Trend Cost Rates	Ranging from 5.9% in the initial year down to 4.3% beginning in year 8.
Dental	Ranging from 3.5% in the initial year down to 3.0% beginning in year 3.
Vision Cost Trend Rates	3.0%

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

### **Sensitivity to Rates**

Net OPEB liability calculations are impacted by various rate assumptions. An analysis of how the liability would be effected by changes in various rate assumptions is presented as follows:

	<b>Healthcare Cost Trend Rate</b>		
	<b>Baseline Trend Less 1%</b>	<b>Baseline Trend</b>	<b>Baseline Trend Plus 1%</b>
Net OPEB Liability	\$ 5,938,037	\$ 6,147,014	\$ 6,406,762

	<b>Discount Rate</b>		
	<b>Baseline Less 1% 1.00%</b>	<b>Baseline 2.00%</b>	<b>Baseline Plus 1% 3.00%</b>
Net OPEB Liability	\$ 7,344,669	\$ 6,147,014	\$ 1,500,408

### **NOTE 11 – INTERNAL BALANCES**

Internal balances include interfund receivables and payables as well as operating transfers. These various types of internal balances are presented as follows:

#### **Interfund Receivables and Payables**

In the ordinary course of business funds engage in transactions on behalf of other funds resulting in various interfund obligations that are summarized as follows:

	<b>Governmental Funds</b>				<b>Fiduciary Funds</b>	<b>Total</b>
	<b>General Fund</b>	<b>Emergency 911 Fund</b>	<b>Non-Major Funds</b>	<b>Total</b>		
<b><u>Interfund Receivables</u></b>						
The General Fund is legally entitled to resources held by various special revenue funds	\$ 2,286	\$ ----	\$ ----	\$ 2,286	\$ ----	\$ 2,286
Certain resources held by fiduciary funds were collected on behalf of the general fund	179,452	----	----	179,452	----	179,452
<b>Total</b>	<b>\$ 181,738</b>	<b>\$ ----</b>	<b>\$ ----</b>	<b>\$ 181,738</b>	<b>\$ ----</b>	<b>\$ 181,738</b>
<b><u>Interfund Payables</u></b>						
These funds currently hold resources that the general fund is legally entitled to receive.	\$ ----	\$ ----	\$ 2,286	\$ 2,286	\$ ----	\$ 2,286
Certain resources held by fiduciary funds were collected on behalf of the general fund	----	----	----	----	179,452	179,452
<b>Total</b>	<b>\$ ----</b>	<b>\$ ----</b>	<b>\$ 2,286</b>	<b>\$ 2,286</b>	<b>\$ 179,452</b>	<b>\$ 181,738</b>

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

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### **Operating Transfers**

In the ordinary course of business, resources are transferred between funds for various reasons. A description of the transfers and the purpose for the transfers is presented as follows:

	<u>General Fund</u>	<u>Emergency 911 Fund</u>	<u>Non-Major Funds</u>	<u>Total</u>
<b><u>Transfers In</u></b>				
The Emergency 911 Fund has transferred resources to the general fund in order to offset cost incurred by the General Fund that benefit 911 operations	\$ 250,000	\$ ----	\$ ----	\$ 250,000
Excess Funds remaining in the inmate fund were transferred to the General Fund	17,322	----	----	17,322
Total Transfers In	<u>\$ 267,322</u>	<u>\$ ----</u>	<u>\$ ----</u>	<u>\$ 267,322</u>
<b><u>Transfers Out</u></b>				
The Emergency 911 Fund has transferred resources to the general fund in order to offset cost incurred by the General Fund that benefit 911 operations	\$ ----	\$ 250,000	\$ ----	\$ 250,000
Excess Funds remaining in the inmate fund were transferred to the General Fund	----	----	17,322	17,322
Total Transfers Out	<u>\$ ----</u>	<u>\$ 250,000</u>	<u>\$ 17,322</u>	<u>\$ 267,322</u>

### **NOTE 12 – CONTINGENCIES:**

Existing conditions that may have financial consequences are referred to as contingencies. Contingencies existing at June 30, 2021 are described as follows:

#### **Litigation:**

Like most governmental units with extensive and diverse operations, the Sheriff's Office is occasionally named as a defendant in litigation. The Sheriff's Office has insurance to protect against the possibility of unfavorable judgments and at year end management does not expect any financial exposure related to litigation.

#### **Grant Compliance:**

The Sheriff's Office receives state and federal assistance through various grant programs. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

### **NOTE 13 – EX-OFFICIO TAX COLLECTOR (AD VALOREM TAX COLLECTIONS AND DISTRIBUTIONS)**

Disclosures related to the Sheriff's function as ex officio tax collector required by Louisiana Law are presented as follows:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

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- The amount of cash on hand in the tax collector account at June 30, 2021 was \$33,776.
- Taxes collected and taxes assessed that remain uncollected are provided below:

<b>Taxing Authority</b>	<b>Taxes Collected</b>	<b>Taxes Assessed and Uncollected</b>
Grant Parish Police Jury	\$ 1,709,561	\$ ----
Grant Parish School Board	3,310,557	----
Grant Parish Assessor	444,002	----
Grant Parish Sheriff	2,827,728	----
Red River Waterway Commission	137,378	----
Nineteenth Louisiana Levee District	72,607	----
Grant Parish Hospital District Number 1	56,170	----
Grant Parish Hospital District Number 7	16,786	----
Grant Parish Recreational District Number 2	26,141	----
Louisiana Department of Agriculture and Forestry	14,716	----
Grant Parish Fire District Number 1	253,891	----
Grant Parish Fire District Number 2	39,162	----
Grant Parish Fire District Number 3	89,423	----
Grant Parish Fire District Number 4	26,604	----
Grant Parish Fire District Number 5	258,896	----
Grant Parish Fire District Number 6	136,371	----
Grant Parish Fire District Number 7	18,442	----
Louisiana Tax Commission	8,535	----
	<u>\$ 9,446,970</u>	<u>\$ ----</u>

### **NOTE 14 – OTHER TAX COLLECTIONS AND DISTRIBUTIONS)**

In addition to the ad valorem taxes described in the preceding note, the Grant Parish Sheriff's Office collects various taxes on behalf of an assortment of taxing authorities. An analysis of collections and distributions attributable to these taxes is presented as follows:



# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

	<u>Total Collections</u>	<u>Collection Cost</u>	<u>Refunds</u>	<u>Final Distribution</u>
<b><u>Sales Taxes:</u></b>				
Grant Parish School Board	\$ 1,764,268	\$ 39,032	\$ 718	\$ 1,724,518
GPSB Transportation	1,764,268	39,032	718	1,724,518
Town of Colfax	431,514	9,547	176	421,791
Town of Pollock	118,258	2,616	48	115,594
Village of Georgetown	27,042	598	11	26,433
Village of Georgetown – Sewer	27,042	598	11	26,433
Village of Creola	59,969	1,327	24	58,618
Town of Montgomery	68,855	1,523	28	67,304
Grant Parish Police Jury	1,766,772	39,088	719	1,726,965
Village of Dry Prong	82,908	1,835	33	81,040
<b>Total Sales Taxes</b>	<b>\$ 6,110,896</b>	<b>\$ 135,196</b>	<b>\$ 2,486</b>	<b>\$ 5,973,214</b>
<b><u>Hotel / Motel Tax</u></b>				
Grant Parish Police Jury	\$ 4,735	\$ ----	\$ ----	\$ 4,735

### **NOTE 15 – FUND EQUITY**

Subdivisions of fund equity are limited to resources accumulated from sources restricted for emergency communications and chapel activities. Restricted resources are typically utilized whenever expenditures are incurred and both restricted and unrestricted resources are available.

### **NOTE 16 – LEASE OBLIGATIONS**

The Sheriff's Office has entered into various leasing arrangements to acquire vehicles and equipment necessary to conduct operations. Under the terms of the agreements, the Sheriff's Office is obligated to make fixed payments over periods ranging from 3 to 5 years. Details regarding the lease obligations are presented as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>	<u>Long- Term Portion</u>
Lease Obligations	\$ 91,702	\$ 362,068	\$ 115,144	\$ 338,626	\$ 102,026	\$ 236,600

Principal and interest requirements associated with the underlying lease obligation are presented as follows:

# **GRANT PARISH SHERIFF**

## **NOTES TO FINANCIAL STATEMENTS**

**June 30, 2021**

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	Payment	Principle	Interest
2022	\$ 115,643	\$ 102,026	\$ 13,617
2023	106,639	97,318	9,321
2024	82,631	77,522	5,109
2025	47,803	45,820	1,983
2026	16,087	15,940	147
	<u>          </u>	<u>          </u>	<u>          </u>
Total Lease Obligation	<u>\$ 368,803</u>	<u>\$ 338,626</u>	<u>\$ 30,177</u>

At the conclusion of the initial ten year term, the Planning Commission has a right of first refusal to renew the lease agreement for a subsequent ten year term. Monthly payments for the subsequent term are subject to negotiation at the time of renewal.

The vehicles and equipment acquired under the leasing arrangements are included in the capital assets described in Note 5. The leased assets are recorded at the present value of the lease obligation and depreciated on a straight-line basis over lives that are identical to the lease terms.

### **NOTE 17 - GRANT CONTINGENCIES**

The Sheriff's Office receives grant funding to support a variety of activities. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

# **Grant Parish Sheriff**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **General Fund**

**For the Year Ended June 30, 2021**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>				
Taxes	\$ 4,100,000	\$ 4,799,843	\$ 4,613,843	\$ (186,000)
Intergovernmental	350,000	1,434,981	1,164,789	(270,192)
Fees, Charges, Fines and Forfeitures	1,250,000	725,804	1,224,130	498,326
Other	90,000	163,572	184,458	20,886
Total revenues	<u>5,790,000</u>	<u>7,124,200</u>	<u>7,187,220</u>	<u>63,020</u>
<b><u>Expenditures:</u></b>				
Current				
Public Safety				
Grant Parish				
Personnel Services	3,900,000	4,667,698	4,554,399	113,299
Operating Services	1,015,000	1,136,677	1,140,456	(3,779)
Materials and Supplies	487,000	405,977	615,288	(209,311)
Other Expenses	95,000	313,523	156,763	156,760
Capital Expenditures	290,000	540,829	874,115	(333,286)
Debt Service	250	236	138,369	(138,133)
Total expenditures	<u>5,787,250</u>	<u>7,064,940</u>	<u>7,479,390</u>	<u>(414,450)</u>
Excess (Deficiency) of Revenues Over Expenditures	2,750	59,260	(292,170)	(351,430)
<b><u>Other Financing Sources (Uses)</u></b>				
Proceeds form Leasing Transactions	-	-	362,068	362,068
Transfers In	-	-	267,322	267,322
<b>Net Change in Fund Balances</b>	<u>\$ 2,750</u>	<u>\$ 59,260</u>	<u>\$ 337,220</u>	<u>\$ 277,960</u>

# **Grant Parish Sheriff**

## **Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual**

### **Major Special Revenue Funds**

**For the Year Ended June 30, 2021**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Emergency 911 Fund</u></b>				
<u>Revenues:</u>				
Fees, Charges, Fines and Forfeitures	\$ 316,131	\$ 225,464	\$ 300,453	\$ 74,989
Other	6,000	6,000	2,826	(3,174)
Total revenues	<u>322,131</u>	<u>231,464</u>	<u>303,279</u>	<u>71,815</u>
<u>Expenditures:</u>				
Public Safety				
Operating Services	1,200	1,200	-	1,200
Capital Expenditures	-	-	-	-
Total expenditures	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>
Excess (Deficiency) of Revenues Over Expenditures	320,931	230,264	303,279	73,015
<u>Other Financing Sources (Uses)</u>				
Transfers Out	(250,000)	(250,000)	(250,000)	-
Net Change in Fund Balances	<u>\$ 70,931</u>	<u>\$ (19,736)</u>	<u>\$ 53,279</u>	<u>\$ 73,015</u>

# **Grant Parish Sheriff**

## **Schedule of Changes in Net OPEB Liability Retiree Healthcare Plan**

	For the Year Ended June 30, 2021	For the Year Ended June 30, 2020	For the Year Ended June 30, 2019	For the Year Ended June 30, 2018
<b><u>Total OPEB Liability</u></b>				
Beginning Balance	\$ 3,891,818	\$ 3,185,418	\$ 2,426,992	\$ 2,193,411
Service Cost	252,102	206,612	161,068	226,354
Interest	114,728	93,675	102,016	78,417
Economic and Demographic Gains or Losses	1,222,195	499,788	43,055	-
Changes in Assumptions or Inputs	759,846	-	528,354	-
Benefit Payments	<u>(93,675)</u>	<u>(93,675)</u>	<u>(76,067)</u>	<u>(71,190)</u>
Ending Balance	<u>6,147,014</u>	<u>3,891,818</u>	<u>3,185,418</u>	<u>2,426,992</u>
<b><u>Fiduciary Net Position</u></b>				
Beginning Balance	-	-	-	-
Employer Contributions	93,675	93,675	76,067	71,190
Benefit Payments	<u>(93,675)</u>	<u>(93,675)</u>	<u>(76,067)</u>	<u>(71,190)</u>
Ending Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net OPEB Liability</b>	<b>\$ 6,147,014</b>	<b>\$ 3,891,818</b>	<b>\$ 3,185,418</b>	<b>\$ 2,426,992</b>
Fiduciary Net Position as a Percentage of the Total OPEB Liability				
	0.0%	0.0%	0.0%	0.0%
Covered Payroll	2,945,353	2,853,925	2,798,789	2,791,943
Net OPEB Liability as a Percentage of Covered Payroll				
	208.7%	136.4%	113.8%	86.9%

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

There are no assets accumulated in a trust that meets criteria established by Governmental Accounting Standards to pay related benefits. In addition, there are no known factors that can be expected to significantly effect the amounts reported.

# **Grant Parish Sheriff**

## ***Schedule of Net Pension Liability Data Cost Sharing Retirement Systems***

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Retirement System / Measurement Date	Share of Collective		Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Pension Plans Fiduciary Net Position as a Percentage of Total Pension Liability
	Net Pension Liability				
	Percent	Amount			
Louisiana Sheriffs Pension and Relief Fund					
June 30, 2014	0.34%	1,336,027	2,115,656	63.1%	87.3%
June 30, 2015	0.35%	1,579,013	2,169,207	72.8%	86.6%
June 30, 2016	0.37%	2,371,282	2,525,062	93.9%	82.1%
June 30, 2017	0.37%	1,606,848	2,571,626	62.5%	88.5%
June 30, 2018	0.39%	1,494,968	2,679,304	55.8%	90.4%
June 30, 2019	0.40%	1,894,565	2,853,925	66.4%	88.9%
June 30, 2020	0.39%	2,675,607	2,945,353	90.8%	84.7%

Notes to Schedule:

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

# **Grant Parish Sheriff**

## **Schedule of Employer Contributions Cost Sharing Retirement Systems**

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Retirement System / Measurement Date	Statutorily	Contributions	Difference	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
	Required Employer Contributions	Recognized By the Pension Plan	Between Required and Recognized Contributions		
Louisiana Sheriffs Pension and Relief Fund					
June 30, 2014	301,481	301,481	-	2,115,656	14.25%
June 30, 2015	301,481	334,741	(33,260)	2,192,589	15.27%
June 30, 2016	347,196	351,182	(3,986)	2,525,060	13.91%
June 30, 2017	340,741	340,490	251	2,571,626	13.24%
June 30, 2018	341,611	342,413	(802)	2,679,304	12.78%
June 30, 2019	349,606	342,852	6,754	2,853,925	12.01%
June 30, 2020	360,806	349,965	10,841	2,945,353	11.88%

**Notes to Schedule:**

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

# **Grant Parish Sheriff**

## **Combining Balance Sheet - Non-Major Governmental Funds**

**June 30, 2021**

	Inmate Fund	Toys For Kids	Chapel Fund	Total Other Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 14,772	\$ 30,772	\$ 11,458	\$ 57,002
Receivables	-	-	-	-
Due From Fiduciary Funds	-	-	-	-
Due From Other Funds	-	-	-	-
<b>Total assets</b>	<u>\$ 14,772</u>	<u>\$ 30,772</u>	<u>\$ 11,458</u>	<u>\$ 57,002</u>
<b>Liabilities and Fund Balance</b>				
<b><u>Liabilities</u></b>				
Accounts Payable	\$ 12,486	\$ -	\$ -	\$ 12,486
Due to Other Funds	2,286	-	-	2,286
<b>Total liabilities</b>	<u>14,772</u>	<u>-</u>	<u>-</u>	<u>14,772</u>
<b><u>Fund Balance</u></b>				
Restricted For:				
Youth Programs	-	30,772	-	30,772
Chappel Operation and Maintenance	-	-	11,458	11,458
<b>Total Fund Balances</b>	<u>-</u>	<u>30,772</u>	<u>11,458</u>	<u>42,230</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 14,772</u>	<u>\$ 30,772</u>	<u>\$ 11,458</u>	<u>\$ 57,002</u>



# **Grant Parish Sheriff**

## **Combining Statement of Revenue, Expenditures and Changes in Fund Balance - Non-Major Governmental Funds For the Year Ended June 30, 2021**

	Inmate Fund	Toys For Kids	Chapel Fund	Total Other Governmental Funds
<b><u>Revenues:</u></b>				
Fees, Charges, Fines and Forfeitures	\$ 17,322	\$ -	\$ -	\$ 17,322
Other	-	24,882	100	24,982
Total revenues	<u>17,322</u>	<u>24,882</u>	<u>100</u>	<u>42,304</u>
<b><u>Expenditures:</u></b>				
Current				
Public Safety				
Materials and Supplies	-	8,628	182	8,810
Capital Expenditures	-	-	-	-
Total expenditures	<u>-</u>	<u>8,628</u>	<u>182</u>	<u>8,810</u>
Excess (Deficiency) of Revenues Over Expenditures	17,322	16,254	(82)	33,494
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	-	-	-	-
Transfers Out	<u>(17,322)</u>	<u>-</u>	<u>-</u>	<u>(17,322)</u>
Net Change in Fund Balances	-	16,254	(82)	16,172
Fund balance - Beginning of Year	-	14,518	11,540	26,058
Fund balance - End of Year	<u>\$ -</u>	<u>\$ 30,772</u>	<u>\$ 11,458</u>	<u>\$ 42,230</u>

# **Grant Parish Sheriff**

## **Combining Statement of Fiduciary Net Position - Custodial Funds**

**June 30, 2021**

	<u>Bonds and Fines Fund</u>	<u>Cash Bonds Fund</u>	<u>Civil Fund</u>	<u>Property Tax Collections</u>	<u>Sales Tax Collections</u>	<u>Total Custodial Funds</u>
<b><u>Assets</u></b>						
Cash and Cash Equivalents	\$ 63,195	\$ 39,941	\$ 47,502	\$ 33,776	\$ 634,731	\$ 819,145
Receivables	331	-	-	1,494	-	1,825
Total Assets	<u>\$ 63,526</u>	<u>\$ 39,941</u>	<u>\$ 47,502</u>	<u>\$ 35,270</u>	<u>\$ 634,731</u>	<u>\$ 820,970</u>
<b><u>Liabilities</u></b>						
Due to Taxing Bodies and Others	\$ 53,180	\$ 36,305	\$ 44,564	\$ 27,544	\$ 479,925	\$ 641,518
Due to Other Funds	10,346	3,636	2,938	7,726	154,806	179,452
Total Liabilities	<u>63,526</u>	<u>39,941</u>	<u>47,502</u>	<u>35,270</u>	<u>634,731</u>	<u>820,970</u>
<b><u>Net Position</u></b>						
Restricted For:						
Individuals, Organizations and Other Governments	-	-	-	-	-	-
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **Grant Parish Sheriff**

## **Combining Statement of Changes in Fiduciary Net Position - Custodial Funds**

**For the Year Ended June 30, 2021**

	Bonds and Fines Fund	Cash Bonds Fund	Civil Fund	Property Tax Collections	Sales Tax Collections	Total Custodial Funds
<b><u>Additions</u></b>						
Bonds and Fines	\$ 689,925	\$ 158,922	\$ -	\$ -	\$ -	\$ 848,847
Civil Collections	-	-	387,718	-	-	387,718
Property Taxes and Related Receipts	-	-	-	9,549,845	-	9,549,845
Revenue Sharing	-	-	-	450,437	-	450,437
Sales Taxes	-	-	-	-	7,875,759	7,875,759
Other	188	4,568	239	98,465	-	103,460
Total Additions	<u>690,113</u>	<u>163,490</u>	<u>387,957</u>	<u>10,098,747</u>	<u>7,875,759</u>	<u>19,216,066</u>
<b><u>Deductions</u></b>						
Completed and Pending Distributions						
Refunds to Defendants	-	114,342	-	-	-	114,342
Distribution of Fines	175,802	49,148	-	-	-	224,950
Distribution of Court Cost and Fees	514,311	-	-	-	-	514,311
Refunds to Litigants	-	-	298,751	-	-	298,751
Distribution to Taxing Bodies	-	-	-	9,695,081	7,733,683	17,428,764
Distribution to Pension Plans	-	-	-	282,598	-	282,598
Administrative Expenses	-	-	89,206	121,068	142,076	352,350
Total Deductions	<u>690,113</u>	<u>163,490</u>	<u>387,957</u>	<u>10,098,747</u>	<u>7,875,759</u>	<u>19,216,066</u>
Net Increase (Decrease) in Fiduciary Net Position						
	-	-	-	-	-	-
Fiduciary Net Position - Beginning	-	-	-	-	-	-
Fiduciary Net Position - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Grant Parish Sheriff**

***Schedule of Compensation, Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the year ended June 30, 2021***

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**Agency Head (Sheriff) - Steven McCain**

<b>Purpose:</b>	
Compensation	<u>\$ 173,721</u>
<u>Benefits</u>	
Health Insurance	<u>6,757</u>
Retirement	<u>17,612</u>
Travel Reimbursements	<u>344</u>

# **Grant Parish Sheriff**

**Justice System Funding Schedule - Collecting Disbursing Entity as  
Required by Act 87 of the 2020 Regular Legislative Session  
For the year ended June 30, 2021**

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended December 31, 2020</b>	<b>Second Six Month Period Ended June 30, 2021</b>
Beginning Balance of Amounts Collected	\$ 205,931	\$ 179,374
Add: Collections		
Criminal Court Costs/Fees	213,206	303,492
Criminal Fines - Other	72,421	100,805
Bond Fees	119,604	39,318
Interest Earned on Collected Balances	79	110
Other	1,250	3,317
<b>Subtotal Collections</b>	<b>406,560</b>	<b>447,042</b>
Less: Disbursements to Governments & Nonprofits		
Criminal Court Cost / Fees		
Central Louisiana Juvenile Detention	5,009	5,649
Clerk of Court (35th Judicial District)	18,122	21,413
State of Louisiana - CMIS	2,005	2,252
Drug Abuse Resistance Education	3,365	6,381
District Attorney (35th Judicial District)	39,618	57,613
Judge's Office (35th Judicial District)	18,522	28,238
Louisiana Department of Health and Hospitals	1,615	2,019
Louisiana Supreme Court	323	355
Louisiana Commission on Law Enforcement	4,240	5,140
North Louisiana Crime Lab	25,769	29,353
Other	1,725	2,543
Police Jury (Grant Parish)	20,082	11,450
Public Defender (35th Judicial District)	38,831	51,606
Grant Parish Criminal Court Fund, Criminal Fines - Other		
Criminal Court Fund (35th Judicial District)	72,140	100,409
Village of Creola	281	396
Bond Fees		
District Attorney (35th Judicial District)	60	-
Louisiana Wildlife and Fisheries	3,624	-
Less: Amounts Retained by the Sheriff's Office		
Criminal Court Cost / Fees	45,568	64,720
Bond Fees	8,073	122,641
Less: Disbursements to Individuals /3rd Party Collection		
Bond Fee Refunds	124,145	11,103
<b>Subtotal Disbursements / Retainage</b>	<b>433,117</b>	<b>523,281</b>
<b>Ending Balance of Amounts Collected but not Disbursed</b>	<b>\$ 179,374</b>	<b>\$ 103,135</b>



December 9, 2021

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 Steven McCain  
Grant Parish Sheriff

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Grant Parish Sheriff's Office, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Grant Parish Sheriff's basic financial statements, and have issued our report thereon dated December 9, 2021.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

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



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

**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.



Rozier, McKay & Willis  
Certified Public Accountants

# **GRANT PARISH SHERIFF**

## **SCHEDULE OF FINDINGS**

***For the Year Ended June 30, 2021***

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### **Part I** **Summary of Auditor's Results**

#### **Financial Statements**

- The Independent Auditor's Report on the financial statements for the Grant Parish Sheriff as of June 30, 2021 and for the year then ended expressed an unmodified opinion.
- No deficiencies in internal control over financial reporting were reported in connection with the audit.
- No instances of noncompliance material to the financial statements were detected.

### **Part II** **Findings Relating to the Financial Statements Which are Required to be** **Reported in Accordance with Generally Accepted Governmental Auditing Standards:**

None

### **Part III** **Findings and Questioned Costs for Federal Awards Which** **Shall Include Audit Findings as Defined by the Uniform Guidance:**

None



# **GRANT PARISH SHERIFF**

## **MANAGEMENT'S CORRECTIVE ACTION PLAN**

**For the Year Ended June 30, 2021**

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<b>SECTION I</b> <b>Internal Control And Compliance Material To The Financial Statements.</b>	
No findings were reported in the schedule of findings.	Response – N/A
<b>SECTION II</b> <b>Internal Control and Compliance Material to Federal Awards</b>	
No findings were reported in the schedule of findings.	Response – N/A
<b>SECTION III</b> <b>Management Letter</b>	
No management letter was issued with this report.	Response – N/A

# **GRANT PARISH SHERIFF**

## **SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES**

<b>SECTION I</b> <b>Internal Control And Compliance Material To The Financial Statements.</b>	
<b><u>2020-001: BUDGET VARIANCES</u></b> State law requires unfavorable budget variances to be within certain limits. For the year ended June 30, 2020 unfavorable variances exceeded the prescribed limit. In the future, we suggest evaluating expenditures near year end and adopting further amendments if necessary.	<b><u>RESOLVED</u></b> After adjusting for capital expenditures resulting from executing lease agreements, expenditures were within limits imposed by State Law. Excluding lease purchases from consideration was appropriate because these transactions were not part of the Office's budgeting process.
<b>SECTION II</b> <b>Internal Control and Compliance Material to Federal Awards</b>	
No findings were reported in the schedule of findings.	Response – N/A
<b>SECTION III</b> <b>Management Letter</b>	
No management letter was issued with this report.	Response – N/A

# APPENDIX A

Information Required By Louisiana Revised Statute 24:513B(1)

STATE OF LOUISIANA, PARISH OF GRANT

AFFIDAVIT

Steven McCain, Sheriff of Grant Parish

BEFORE ME, the undersigned authority, personally came and appeared, Steven McCain, the Sheriff of Grant Parish, State of Louisiana, who after being duly sworn, deposed and said:

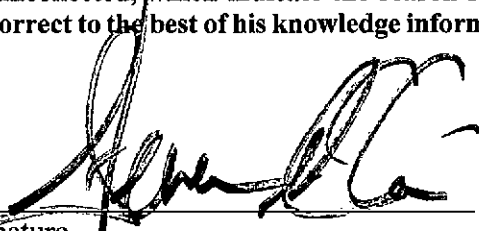
The following information is true and correct, to the best of his knowledge, information and belief:

\$33,776 is the amount of cash on hand in the tax collector account on June 30, 2021.

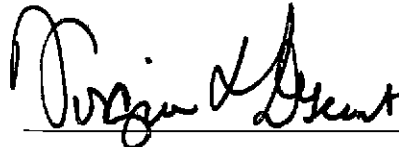
He further deposed and said:

All itemized statements of the amount of taxes collected for the tax year 2020, by taxing authority are true and correct, to the best of his knowledge, information and belief.

All itemized statements of all taxes assessed and uncollected, which indicate the reason for the failure to collect, by taxing authority are true and correct to the best of his knowledge information and belief.

  
Signature  
Sheriff of Grant Parish

Sworn to and subscribed before me, Notary this 15 day of December, 2021, in my office in Colfax, Louisiana.

 (Signature)

Virginia R Descant Print # 60343

Grant Parish, LA (Commission)

