

**BIENVILLE PARISH SHERIFF**  
**Arcadia, Louisiana**

**Annual Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Year Ended**  
**June 30, 2020**  
**With Supplemental Information Schedules**

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana

Annual Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended June 30, 2020  
With Supplemental Information Schedules

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Practice Limited to  
Governmental Accounting,  
Auditing and  
Financial Reporting

## **Independent Auditor's Report**

**BIENVILLE PARISH SHERIFF**  
Arcadia, Louisiana

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

I have audited the accompanying financial statements of the governmental activities, the major fund, and the fiduciary funds, of the Bienville Parish Sheriff, a component unit of the Bienville Parish Police Jury, as of June 30, 2020, and for the year then ended, 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***

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

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

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

### ***Opinions***

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

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana  
Independent Auditor's Report,  
June 30, 2020

Bienville Parish Sheriff as of June 30, 2020, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

***Emphasis of a Matter***

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

***Other Matters***

***Required Supplementary Information***

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

***Other Information***

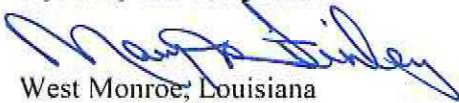
My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Bienville Parish Sheriff's office basic financial statements. The accompanying general fund - schedule of expenditures by department on page 55, the schedule of compensation, benefits and other payments to agency head on page 53 and the Sheriff's sworn affidavit presented on page 52 are presented for the purpose of additional analysis and are not a required part of the financial statements.

These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of compensation, benefits and other payments and the Sheriff's sworn affidavit are fairly stated, in all material respects, in relation to the basic financial statements.

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana  
Independent Auditor's Report,  
June 30, 2020

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued a report dated January 11, 2021, on my consideration of the Bienville Parish Sheriff's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Bienville Parish Sheriff's internal control over financial reporting and compliance.



West Monroe, Louisiana  
January 11, 2021

**REQUIRED SUPPLEMENTARY INFORMATION  
PART I**

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana  
**Management's Discussion and Analysis**  
June 30, 2020

As management of the Bienville Parish Sheriff, I offer readers of the Bienville Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Bienville Parish Sheriff for the fiscal year ended June 30, 2020. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

**Overview of the Financial Statements**

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

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

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

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

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

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



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

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

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

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

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

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

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

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Bienville Parish Sheriff exceeded liabilities by \$8,611,068. Approximately 5% of the Bienville Parish Sheriff's net position reflects its investment in capital assets (equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

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

## STATEMENT OF NET POSITION

|  | <u>2020</u>               | <u>2019</u>               |
|--|---------------------------|---------------------------|
| <b>ASSETS</b>                                    |                           |                           |
| Cash and cash equivalents                        | \$15,536,339              | \$15,772,228              |
| Receivables                                      | 239,512                   | 340,610                   |
| Prepaid assets                                   | 91,217                    | 68,021                    |
| Capital assets (net of accumulated depreciation) | <u>403,794</u>            | <u>461,175</u>            |
| <b>TOTAL ASSETS</b>                              | <b><u>16,270,862</u></b>  | <b><u>16,642,034</u></b>  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>            |                           |                           |
| Pension related                                  | <u>2,365,683</u>          | <u>1,980,239</u>          |
| <b>TOTAL ASSETS</b>                              | <b><u>18,636,545</u></b>  | <b><u>18,622,273</u></b>  |
| <b>LIABILITIES</b>                               |                           |                           |
| Accounts payable                                 | 38,488                    | 39,790                    |
| Salaries payable                                 | 128,675                   | 90,949                    |
| Withholdings payable                             | 165,184                   | 5,905                     |
| Net pension liability                            | 3,291,128                 | 2,731,501                 |
| Net OPEB obligation                              | <u>5,566,985</u>          | <u>5,151,722</u>          |
| <b>TOTAL LIABILITIES</b>                         | <b><u>9,190,460</u></b>   | <b><u>8,019,867</u></b>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>             |                           |                           |
| Pension and OPEB related                         | 835,017                   | 1,089,797                 |
| <b>NET POSITION</b>                              |                           |                           |
| Invested in capital assets, net of related debt  | 403,794                   | 461,175                   |
| Unrestricted                                     | <u>8,207,274</u>          | <u>9,051,434</u>          |
| <b>TOTAL NET POSITION</b>                        | <b><u>\$8,611,068</u></b> | <b><u>\$9,512,609</u></b> |

## STATEMENT OF ACTIVITIES

|  | <u>2020</u>               | <u>2019</u>               |
|--|---------------------------|---------------------------|
| <b>Public Safety:</b>                      |                           |                           |
| Personal services                          | \$7,283,021               | \$7,026,659               |
| Operating services                         | 731,782                   | 1,013,178                 |
| Materials and supplies                     | 311,659                   | 321,661                   |
| Travel                                     | 61,942                    | 71,165                    |
| Depreciation expense                       | <u>70,250</u>             | <u>215,426</u>            |
| <b>Total Program Expenses</b>              | <b><u>8,458,654</u></b>   | <b><u>8,648,089</u></b>   |
| <b>Program revenues:</b>                   |                           |                           |
| <b>Charges for services:</b>               |                           |                           |
| License and permits                        | 10                        | 50                        |
| Commissions on fines and bonds             | 74,124                    | 69,021                    |
| Commissions on judicial sales and seizures | 30,561                    | 37,668                    |
| Civil and criminal fees                    | 156,632                   | 164,136                   |
| Commissions on licenses and taxes          | 44,829                    | 53,933                    |
| Court attendance                           | 8,428                     | 5,372                     |
| Transportation of prisoners                | 30,884                    | 36,406                    |
| Feeding and keeping prisoners              | 145,795                   | 162,517                   |
| Operating grant                            | 216,572                   | 222,906                   |
| Tax notices, etc.                          | <u>35,852</u>             | <u>69,633</u>             |
| <b>Total program revenues</b>              | <b><u>743,687</u></b>     | <b><u>821,642</u></b>     |
| <b>Net Program Expenses</b>                | <b><u>(7,714,967)</u></b> | <b><u>(7,826,447)</u></b> |
| <b>General revenues:</b>                   |                           |                           |
| <b>Taxes:</b>                              |                           |                           |
| Ad valorem                                 | 6,025,837                 | 6,516,768                 |
| State revenue sharing                      | 57,942                    | 57,927                    |

|   |                           |                           |
|---|---------------------------|---------------------------|
| Grants and contributions not restricted to specific programs: |                           |                           |
| Federal sources   | \$16,074                  | \$19,442                  |
| State sources   | 133,358                   | 140,474                   |
| Local sources   | 184,866                   | 286,484                   |
| Interest earned   | 65,826                    | 62,393                    |
| Miscellaneous   | 329,523                   | 322,229                   |
| Special item - gain (loss) on disposal of assets              |                           | 7,451                     |
| Change in Net Position  | <u>(901,541)</u>          | <u>(413,279)</u>          |
| <b>NET POSITION</b>   |                           |                           |
| Beginning of year as restated                                 | <u>9,512,609</u>          | <u>9,925,888</u>          |
| End of year   | <u><u>\$8,611,068</u></u> | <u><u>\$9,512,609</u></u> |

### Financial Analysis of the Government's Funds

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

As of June 30, 2020, combined governmental fund balances of \$15,534,721, showed a decrease of \$509,494 over June 30, 2019. \$15,416,693 of this fund balance is unassigned while the remaining \$118,028 is designated for inmates.

### General Fund Budgetary Highlights

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

### Capital Asset and Debt Administration

**Capital assets.** The Bienville Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2020, amounts to \$403,794 (net of accumulated depreciation). This investment includes furniture, vehicles, and equipment. The increase in capital assets for the year was \$12,869 and no deletions in capital assets for the year.

**Long-term debt.** The Bienville Parish Sheriff contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees through the sheriff's group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at June 30, 2020 is \$5,566,985. Net Pension obligation associated with the Pension Plan at June 30, 2020 is \$3,291,128.

## **Requests for Information**

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

January 11, 2021

**BASIC FINANCIAL STATEMENTS**

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana

STATEMENT OF NET POSITION  
June 30, 2020

**ASSETS**

|  |                   |
|--|-------------------|
| Cash and cash equivalents                        | \$15,536,339      |
| Receivables                                      | 239,512           |
| Prepaid assets                                   | 91,217            |
| Capital assets (net of accumulated depreciation) | <u>403,794</u>    |
| TOTAL ASSETS                                     | <u>16,270,862</u> |

**DEFERRED OUTFLOWS OF RESOURCES**

|                          |                  |
|--------------------------|------------------|
| Pension and OPEB Related | <u>2,365,683</u> |
|--------------------------|------------------|

**LIABILITIES**

|                        |                  |
|------------------------|------------------|
| Accounts payable       | 38,488           |
| Salaries payable       | 128,675          |
| Withholdings payable   | 165,184          |
| Long term liabilities: |                  |
| Net Pension liability  | 3,291,128        |
| Net OPEB obligation    | <u>5,566,985</u> |
| TOTAL LIABILITIES      | <u>9,190,460</u> |

**DEFERRED INFLOWS OF RESOURCES**

|                          |                |
|--------------------------|----------------|
| Pension and OPEB related | <u>835,017</u> |
|--------------------------|----------------|

**NET POSITION**

|   |                    |
|---|--------------------|
| Invested in capital assets, net of related debt | 403,794            |
| Unrestricted                                    | <u>8,207,274</u>   |
| TOTAL NET POSITION                              | <u>\$8,611,068</u> |

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

## Statement B

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana  
STATEMENT OF ACTIVITIES  
June 30, 2020

|   |                    |
|---|--------------------|
| Public Safety:  |                    |
| Personal services   | \$7,283,021        |
| Operating services  | 731,782            |
| Materials and supplies  | 311,659            |
| Travel  | 61,942             |
| Depreciation expense  | 70,250             |
| Total Program Expenses  | <u>8,458,654</u>   |
| Program revenues:   |                    |
| Charges for services:   |                    |
| License and permits   | 10                 |
| Commissions on fines and bonds                                | 74,124             |
| Commissions on judicial sales and seizures                    | 30,561             |
| Civil and criminal fees                                       | 156,632            |
| Commissions on licenses and taxes                             | 44,829             |
| Court attendance  | 8,428              |
| Transportation of prisoners                                   | 30,884             |
| Feeding and keeping prisoners                                 | 145,795            |
| Operating grant   | 216,572            |
| Tax notices, etc.   | 35,852             |
| Total program revenues  | <u>743,687</u>     |
| Net Program Expenses  | (7,714,967)        |
| General revenues:   |                    |
| Taxes:  |                    |
| Ad valorem  | 6,025,837          |
| State revenue sharing   | 57,942             |
| Grants and contributions not restricted to specific programs: |                    |
| Federal sources   | 16,074             |
| State sources   | 133,358            |
| Local sources   | 184,866            |
| Interest earned   | 65,826             |
| Miscellaneous   | 329,523            |
| Total general revenues  | <u>6,813,426</u>   |
| Change in Net Position  | (901,541)          |
| <b>NET POSITION</b>   |                    |
| Beginning of year as restated                                 | <u>9,512,609</u>   |
| End of year   | <u>\$8,611,068</u> |

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

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana  
GOVERNMENTAL FUND

Balance Sheet, June 30, 2020

**ASSETS**

|                           |                            |
|---------------------------|----------------------------|
| Cash and cash equivalents | \$15,536,339               |
| Receivables               | 239,512                    |
| Prepaid expenditures      | <u>91,217</u>              |
| <b>TOTAL ASSETS</b>       | <b><u>\$15,867,068</u></b> |

**LIABILITIES AND FUND EQUITY**

## Liabilities:

|                      |                |
|----------------------|----------------|
| Accounts payable     | \$38,488       |
| Salaries payable     | 128,675        |
| Withholdings payable | <u>165,184</u> |
| Total Liabilities    | <u>332,347</u> |

## Fund Equity:

|                            |                   |
|----------------------------|-------------------|
| Fund balance:              |                   |
| Restricted - public safety | 118,028           |
| Unassigned                 | <u>15,416,693</u> |
| Total Fund Equity          | <u>15,534,721</u> |

|  |                            |
|--|----------------------------|
| <b>TOTAL LIABILITIES AND FUND EQUITY</b> | <b><u>\$15,867,068</u></b> |
|--|----------------------------|

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



BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana

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

For the Year Ended June30, 2020

|  |                    |                    |
|--|--------------------|--------------------|
| Total Fund Balances at June 30, 2020 - Governmental Funds -<br>(Statement C) |                    | \$15,534,721       |
| Deferred outflows - pension and OPEB related                                 |                    | 2,365,683          |
| Cost of capital assets at June 30, 2020                                      | \$3,570,327        |                    |
| Less: Accumulated depreciation   | <u>(3,166,533)</u> | 403,794            |
| Long term liabilities at June 30, 2020:                                      |                    |                    |
| Net OPEB obligation  | 5,566,985          |                    |
| Net pension liability  | <u>3,291,128</u>   | (8,858,113)        |
| Deferred inflows of resources  |                    | <u>(835,017)</u>   |
| Net Position at June 30, 2020 (Statement A)                                  |                    | <u>\$8,611,068</u> |

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

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Year Ended June 30, 2020

|  |                     |
|--|---------------------|
| <b>REVENUES</b>  |                     |
| Taxes - ad valorem                                       | \$6,025,837         |
| Licenses and permits                                     | 10                  |
| Intergovernmental revenues:                              |                     |
| Federal grants   | 16,074              |
| State grants:  |                     |
| State supplemental pay                                   | 216,572             |
| Other  | 133,358             |
| Local grants   | 184,866             |
| Fees, charges, and commissions for services:             |                     |
| Commissions on state revenue sharing                     | 57,942              |
| Commissions on fines and bonds                           | 74,124              |
| Commissions on judicial sales and seizures               | 30,561              |
| Civil and criminal fees                                  | 156,632             |
| Commissions on licenses and taxes                        | 44,829              |
| Court attendance   | 8,428               |
| Transportation of prisoners                              | 30,884              |
| Feeding and keeping of prisoners                         | 145,795             |
| Tax notices, etc.  | 35,852              |
| Use of money and property                                | 65,826              |
| Other  | 34,794              |
| Total revenues   | <u>7,262,384</u>    |
| <b>EXPENDITURES</b>                                      |                     |
| Public safety:   |                     |
| Current:   |                     |
| Personal services and related benefits                   | 6,653,626           |
| Operating services                                       | 731,782             |
| Materials and supplies                                   | 311,659             |
| Travel and other charges                                 | 61,942              |
| Capital outlay   | 12,869              |
| Total expenditures                                       | <u>7,771,878</u>    |
| <b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b> | (509,494)           |
| <b>FUND BALANCE AT BEGINNING OF YEAR</b>                 | <u>16,044,215</u>   |
| <b>FUND BALANCE AT END OF YEAR</b>                       | <u>\$15,534,721</u> |

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

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana

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

For the Year Ended June 30, 2020

|  |                    |
|--|--------------------|
| Total net change in fund balances - governmental funds (Statement D)   | (\$509,494)        |
| Amounts reported for governmental activities in the Statement of Activities are different because:   |                    |
| Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the period. | (57,381)           |
| Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.           | (124,320)          |
| Non-employer contributions to cost-sharing pension plan.   | 294,729            |
| Pension expense  | <u>(505,075)</u>   |
| Change in net position of governmental activities (Statement B)  | <u>(\$901,541)</u> |

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

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

June 30, 2020

|                                    | <u>TAX<br/>COLLECTOR</u> | <u>CIVIL</u>   | <u>CRIMINAL</u>  | <u>INMATE</u>    | <u>FLOWER</u>  | <u>SCHOLAR-<br/>SHIP</u> | <u>TOTAL</u>       |
|------------------------------------|--------------------------|----------------|------------------|------------------|----------------|--------------------------|--------------------|
| <b>ASSETS</b>                      |                          |                |                  |                  |                |                          |                    |
| Cash and cash equivalents          | <u>\$2,896,328</u>       | <u>\$2,468</u> | <u>\$338,221</u> | <u>\$139,000</u> | <u>\$3,146</u> | <u>\$501</u>             | <u>\$3,379,664</u> |
| <b>LIABILITIES</b>                 |                          |                |                  |                  |                |                          |                    |
| Due to taxing bodies<br>and others | <u>\$2,896,328</u>       | <u>\$2,468</u> | <u>\$338,221</u> | <u>\$139,000</u> | <u>\$3,146</u> | <u>\$501</u>             | <u>\$3,379,664</u> |

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

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana  
Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2020

|                                  | TAX<br>COLLECTOR<br>FUND | CIVIL<br>FUND | CRIMINAL<br>FUND | INMATE<br>FUND | FLOWER<br>FUND | SCHOL<br>ARSHIP<br>FUND | TOTAL       |
|----------------------------------|--------------------------|---------------|------------------|----------------|----------------|-------------------------|-------------|
| <b>UNSETTLED BALANCES</b>        |                          |               |                  |                |                |                         |             |
| <b>AT BEGINNING OF THE YEAR</b>  | \$2,603,989              | \$1,460       | \$206,392        | \$101,673      | \$4,558        | \$1                     | \$2,918,073 |
| <b>ADDITIONS</b>                 |                          |               |                  |                |                |                         |             |
| Deposits:                        |                          |               |                  |                |                |                         |             |
| Sheriff's sales                  |                          | 253,409       |                  |                |                |                         | 253,409     |
| Fines and costs                  |                          |               | 1,447,876        |                |                |                         | 1,447,876   |
| Garnishments                     |                          | 17,757        | 116,820          |                |                |                         | 134,577     |
| Other deposits                   |                          | 34,620        |                  | 43,908         | 1,642          | 1,500                   | 81,670      |
| Taxes, fees, etc.,               | 38,305,110               | 8             |                  |                |                |                         | 38,305,118  |
| Total additions                  | 38,305,110               | 305,794       | 1,564,696        | 43,908         | 1,642          | 1,500                   | 40,222,650  |
| Total                            | 40,909,099               | 307,254       | 1,771,088        | 145,581        | 6,200          | 1,501                   | 43,140,723  |
| <b>REDUCTIONS</b>                |                          |               |                  |                |                |                         |             |
| Deposits settled to:             |                          |               |                  |                |                |                         |             |
| Louisiana Forestry Commission    | 30,291                   |               |                  |                |                |                         | 30,291      |
| Louisiana Tax Commission         | 47,544                   |               |                  |                |                |                         | 47,544      |
| Bienville Parish:                |                          |               |                  |                |                |                         |             |
| Sheriff's General Fund           | 6,107,758                | 70,127        | 179,640          |                |                |                         | 6,357,525   |
| Police Jury                      | 4,087,729                |               |                  |                |                |                         | 4,087,729   |
| School Board                     | 20,744,337               |               |                  |                |                |                         | 20,744,337  |
| Assessor                         | 688,078                  |               |                  |                |                |                         | 688,078     |
| Clerk of Court                   | 5,621                    | 223,088       | 106,976          |                |                |                         | 335,685     |
| Library                          | 1,262,546                |               |                  |                |                |                         | 1,262,546   |
| Recreation District No. 1        | 293,241                  |               |                  |                |                |                         | 293,241     |
| Shady Grove Recreation Dist.     | 116,968                  |               |                  |                |                |                         | 116,968     |
| Shiloh Water District            | 7,583                    |               |                  |                |                |                         | 7,583       |
| Town of Arcadia                  | 4,713                    |               |                  |                |                |                         | 4,713       |
| North Bienville Fire District    | 534,423                  |               |                  |                |                |                         | 534,423     |
| Fire Protection District No. 4-5 | 890,881                  |               |                  |                |                |                         | 890,881     |
| Fire Protection District No. 6   | 440,136                  |               |                  |                |                |                         | 440,136     |
| Fire Protection District No. 7   | 533,859                  |               |                  |                |                |                         | 533,859     |
| Pension funds                    | 1,066,005                |               |                  |                |                |                         | 1,066,005   |
| District attorney                |                          |               | 169,440          |                |                |                         | 169,440     |
| Indigent defender board          |                          |               | 197,481          |                |                |                         | 197,481     |

(Continued)

BIENVILLE PARISH SHERIFF  
 Arcadia, Louisiana  
 Statement of Changes in Fiduciary Net Position  
 For the Year Ended June 30, 2020

|                                 | TAX<br>COLLECTOR<br>FUND | CIVIL<br>FUND  | CRIMINAL<br>FUND | INMATE<br>FUND   | FLOWER<br>FUND | SCHOL-<br>ARSHIP<br>FUND | TOTAL              |
|---------------------------------|--------------------------|----------------|------------------|------------------|----------------|--------------------------|--------------------|
| <b>REDUCTIONS: (CONTD.)</b>     |                          |                |                  |                  |                |                          |                    |
| Deposits settled to: (Contd.)   |                          |                |                  |                  |                |                          |                    |
| Judge's expense account         |                          |                | \$41,430         |                  |                |                          | \$41,430           |
| Criminal court fund             |                          |                | 378,796          |                  |                |                          | 378,796            |
| Witness fees                    |                          |                | 41,826           |                  |                |                          | 41,826             |
| Second judicial district court  |                          |                | 86,433           |                  |                |                          | 86,433             |
| Litigants                       |                          | \$8,101        |                  |                  |                |                          | 8,101              |
| Attorneys, appraisers, etc.     |                          | 2,300          |                  |                  |                |                          | 2,300              |
| COLE                            |                          |                | 9,924            |                  |                |                          | 9,924              |
| Refunds and redemptions         | \$837,008                |                |                  |                  |                |                          | 837,008            |
| Traumatic Injury Trust          |                          |                | 18,020           |                  |                |                          | 18,020             |
| Case management information sys |                          |                | 12,407           |                  |                |                          | 12,407             |
| Jury service compensation       |                          |                | 41,406           |                  |                |                          | 41,406             |
| Council on Aging                | 313,453                  |                |                  |                  |                |                          | 313,453            |
| Other reductions                | 597                      | 1,170          | 149,088          | \$6,581          | \$3,054        | \$1,000                  | 161,490            |
| Total reductions                | <u>38,012,771</u>        | <u>304,786</u> | <u>1,432,867</u> | <u>6,581</u>     | <u>3,054</u>   | <u>1,000</u>             | <u>39,761,059</u>  |
| <b>UNSETTLED BALANCES</b>       |                          |                |                  |                  |                |                          |                    |
| <b>AT THE END OF THE YEAR</b>   | <u>\$2,896,328</u>       | <u>\$2,468</u> | <u>\$338,221</u> | <u>\$139,000</u> | <u>\$3,146</u> | <u>\$501</u>             | <u>\$3,379,664</u> |

(Concluded)

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

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2020

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

**A. REPORTING ENTITY**

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

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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

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

**B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS**

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

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

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position are reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position.



BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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

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

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

**C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS**

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

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

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

### **Governmental Fund Type**

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

### **Fiduciary Fund Type - Agency Funds**

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

## **D. BASIS OF ACCOUNTING**

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

### **1. Accrual:**

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

### **2. Modified Accrual:**

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

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

**BIENVILLE PARISH SHERIFF**

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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

**Revenues**

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

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

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

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

**Expenditures**

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

**E. CASH AND CASH EQUIVALENTS**

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2020, the sheriff has cash and equivalents (book balances) totaling \$18,916,003 as follows:

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

|                 |                     |
|-----------------|---------------------|
| Demand deposits | \$4,275,678         |
| Time deposits   | 14,637,825          |
| Petty cash      | <u>2,500</u>        |
| Total           | <u>\$18,916,003</u> |

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

Cash and cash equivalents (bank balances) at June 30, 2020, are secured as follows:

|                                       |                     |
|---------------------------------------|---------------------|
| Bank balances                         | <u>\$19,068,579</u> |
| Federal deposit insurance             | \$1,233,871         |
| Pledged securities (uncollateralized) | <u>21,026,365</u>   |
| Total                                 | <u>\$22,260,236</u> |

**F. CAPITAL ASSETS**

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

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

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

**G. VACATION AND SICK LEAVE**

After one year of service, all employees are granted 14 days of vacation leave each year. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. The sheriff has not adopted a formal policy regarding sick leave. Sick leave is given at the discretion of the sheriff. At June 30, 2020, there is no liability for accumulated vacation or sick leave.

**H. RISK MANAGEMENT**

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2020.

**I. PENSION PLANS**

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

**J. EQUITY CLASSIFICATIONS**

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

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

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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

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

In the fund financial statements, governmental fund equity is classified as fund balance. The Sheriff adopted GASB Statement 54 for the year ended June 30, 2020. As such, fund balances of the governmental funds are classified as follows:

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

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

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

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

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

The General Fund has an unassigned fund balance of \$15,416,693 and restricted fund balance of \$118,028 for public safety. If applicable, the Sheriff would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned

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

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

**K. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

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

**L. ESTIMATES**

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

**2. LEVIED TAXES**

The Sheriff levied the following millages for ad valorem taxes for 2019:

|                                     |                     |              |
|-------------------------------------|---------------------|--------------|
| Constitutional                      | 8.24                | indefinite   |
| Law Enforcement Sheriff Maintenance | <u>10.71</u>        | expires 2023 |
| Total                               | <u><u>18.95</u></u> |              |

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

|                            |                             |
|----------------------------|-----------------------------|
| Assessment date            | January 1                   |
| Levy date                  | June 30                     |
| Tax bills mailed           | November 18                 |
| Total taxes due            | December 31                 |
| Penalties & interest added | January 3 of ensuing year   |
| Tax Sale                   | August 12 of ensuing year * |

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

\* Tax sale was postponed due to Governors order concerning COVID.

The assessed value was \$352,885,521 in 2019. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property tax. In 2019, this homestead exemption was \$17,349,959 of the total assessed value. The following are the principal taxpayers for the parish:

|                                  | 2019<br>Assessed<br>Valuation | % of Total<br>Assessed<br>Valuation |
|----------------------------------|-------------------------------|-------------------------------------|
| Gulf South Pipeline Company, LLC | \$47,515,530                  | 13.46%                              |
| ETC Tiger Pipeline Company LP    | 45,721,327                    | 12.96%                              |
| Aethon IIIBR, LLC                | 25,243,504                    | 7.15%                               |
| Regency Intrastate               | 23,719,470                    | 6.72%                               |
| Bear Creek Storage Company       | 17,802,800                    | 5.04%                               |
| Total                            | <u>\$160,004,650</u>          | <u>45.34%</u>                       |

**3. RECEIVABLES**

The General Fund receivables of \$239,512, at June 30, 2020, are as follows:

| <u>Class of receivables</u>                 |                  |
|---|------------------|
| Advalorem Taxes                             | \$6,116          |
| Federal grants                              | 6,502            |
| State grants                                | 26,634           |
| Local grants                                | 134,366          |
| Fees, charges, and commissions for services | 31,668           |
| Feeding and transporting prisoners          | 25,729           |
| Miscellaneous                               | 5,259            |
| Due from employees for weapons              | 3,238            |
| Total                                       | <u>\$239,512</u> |

**4. ON-BEHALF PAYMENTS**

Certain employees of the Bienville Parish Sheriff receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$216,572.



**5. CHANGES IN CAPITAL ASSETS**

A summary of changes in office furnishings and equipment follows:

|                                   |                    |
|-----------------------------------|--------------------|
| Adjusted balance at June 30, 2019 | \$3,557,458        |
| Additions                         | 12,869             |
| Deletions                         | <u>NONE</u>        |
| Balance at June 30, 2020          | 3,570,327          |
| Less accumulated depreciation     | <u>(3,166,533)</u> |
| Net Capital Assets                | <u>\$403,794</u>   |

Depreciation expense of \$70,250 was charged to the public safety function.

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

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

*Summary of Significant Accounting Policies.*

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

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

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

***Plan Fiduciary Net Position.***

Plan fiduciary net position is a significant component of the Fund's collective net pension liability. The Fund's plan fiduciary net position was determined using the accrual basis of accounting. The Fund's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the Fund's investments. Accordingly, actual results may differ from estimated amounts.

***Pension Amount Netting.***

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

***Plan Description.***

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

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

***Plan Benefits***

**Retirement Benefits**

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

## BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

### Notes to the Financial Statements (Continued)

For a member whose first employment making him eligible for membership in the system began on or after January 1, 2012: Members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service; the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.

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

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

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

#### Disability Benefits

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

#### Survivor Benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the members' final average compensation with a

## BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

### Notes to the Financial Statements (Continued)

minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

#### Deferred Benefits:

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

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

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

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2020, the actual employer contribution rate was 12.25%.

In accordance with state statute, the Fund also receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contribution revenue for the year ended June 30, 2020 was \$294,729.

The Sheriff's contractually required composite contribution rate for the year ended June 30, 2020 was 12.25% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. The Bienville Parish Sheriff's contributions to the Fund for the years ended June 30, 2020 and 2019 were \$591,508 and \$625,249, respectively, equal to the required contributions for each year. The sheriff has elected under statute to pay both the employer and the employee contributions to the retirement system.

Due to this election, the Sheriff contributed an additional \$494,936 on behalf of the employees for the year.

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

For the years ending June 30, 2020 and 2019, the Sheriff reported a liability of \$3,291,128, and \$2,731,501, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019 and 2018, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriffs' proportion of the net pension liability was based on a projection of the Sheriffs' long-term share of contributions to the pension plan relative to the projected contributions of all participating sheriffs', actuarially determined. At June 30, 2019, the Sheriffs' proportion was .6958 percent, which was a decrease of .138 from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Sheriff recognized pension expense of \$903,614. At June 30, 2020, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------|-------------------------------|
| Difference between expected and actual experience                     |                                | \$630,513                     |
| Changes in assumptions  | \$1,005,815                    |                               |
| Net difference between projected and actual earnings on pension plan  | 118,433                        |                               |
| Changes in employer's proportion of beginning NPL                     | 332,189                        | 94,644                        |
| Differences between employer and proportionate share of contributions | 22,632                         | 3,119                         |
| Sheriff contributions subsequent to the measurement date              | 591,508                        |                               |
| Total   | \$2,070,577                    | \$728,276                     |

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

\$591,508 reported as deferred outflows of resources related to pensions resulting from the Bienville Parish Sheriffs' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year ended June 30: |           |
|---------------------|-----------|
| 2020                | \$280,825 |
| 2021                | (47,182)  |
| 2022                | 201,804   |
| 2023                | 258,643   |
| 2024                | 56,703    |
| Total               | \$750,793 |

**Actuarial assumptions.** The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                                  |  |
|----------------------------------|--|
| Valuation Date                   | June 30, 2019  |
| Actuarial cost Method            | Entry Age Normal Method  |
| Actuarial Assumptions:           |  |
| Investment Rate of Return        | 7.10%, net of investment expense   |
| Discount Rate                    | 7.10%  |
| Projected salary increases       | 5.5% (2.50% inflation, 3.00% merit)  |
| Mortality rates                  | RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Table for active members, healthy annuitants and beneficiaries<br>RP-2000 Disabled Lives Mortality Table   |
| Expected remaining service lives | 6 years  |
| Cost of Living Adjustments       | The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic. |

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2009 through June 30, 2014. 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.

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

The discounted rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund’s actuary. Based on those assumptions, the Fund’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

| Asset Class                        | Expected Rate of Return |                              |  |
|------------------------------------|-------------------------|------------------------------|--|
|                                    | Target Asset Allocation | Real Return Arithmetic Basis | Long-term Expected Portfolio Real Rate of Return |
| Equity Securities                  | 62%                     | 7.1%                         | 4.4%   |
| Fixed Income                       | 23                      | 3.0                          | 0.7  |
| Alternative Investments            | 15                      | 4.6                          | 0.6  |
| Totals                             | 100%                    |                              | 5.7  |
| Inflation                          |                         |                              | 2.4  |
| Expected Arithmetic Nominal Return |                         |                              | 8.1%   |

The long-term expected rate of return on pension plan investments was determined using a building block method.

**Sensitivity of the Sheriffs’ proportionate share of the net pension liability to changes in the discount rate.** The following presents the net pension liability of the participating employers calculated using the discount rate of 7.10%, as well as what the employers’ net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate.

|  | 1% Decrease (6.10%) | Current Discount Rate (7.10%) | 1% Increase (8.10%) |
|--|---------------------|-------------------------------|---------------------|
| Sheriffs’ proportionate share of the net pension liability | \$6,882,251         | \$3,291,128                   | \$268,870           |

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

These financial statements include a payable to the pension plan of \$160,326, which is the legally required contribution due at June 30, 2020. This amount is recorded in accrued expenses.

**7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

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

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

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

**Employees covered by benefit terms -** At June 30, 2020, the following employees were covered by the benefit terms:

|  |           |
|--|-----------|
| Inactive employees or beneficiaries currently receiving benefit payments | 23        |
| Inactive employees entitled to but not yet receiving benefit payments    | 0         |
| Active employees   | 69        |
| Total employees  | <u>92</u> |

**Total OPEB Liability**

The Sheriff’s total OPEB liability of \$5,566,985 was measured as of June 30, 2020 and was determined by an actuarial valuation as of that date.

**Actuarial Assumptions and other inputs -** The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:



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

|                             |  |
|-----------------------------|--|
| Inflation                   | 2.5%   |
| Salary increases            | 4.0%, including inflation  |
| Discount rate               | 3.5%, annually (Beginning of Year to Determine ADC)<br>2.21% annually (As of End of Year Measurement Date) |
| Healthcare cost trend rates | 5.5% annually for ten years, 4.5% thereafter   |
| Mortality                   | SOA RP-2000 Table  |

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2020.

**Changes in the Total OPEB Liability**

|   |                    |
|---|--------------------|
| Balance at June 30, 2019                | \$5,151,722        |
| Changes for the year:                   |                    |
| Service cost                            | 90,362             |
| Interest                                | 176,978            |
| Differences between expected and actual | (15,767)           |
| Changes of assumptions                  | 354,127            |
| Benefit payments and net transfers      | (190,437)          |
| Net Changes                             | <u>415,263</u>     |
| Balance at June 30, 2020                | <u>\$5,566,985</u> |

*Sensitivity of the total OPEB liability to changes in the discount rate* - The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21%) or 1-percentage-point higher (3.21%) than the current discount rate:

|                             | <b>1.0%<br/>Decrease<br/>(1.21%)</b> | <b>Current<br/>Discount Rate<br/>(2.21%)</b> | <b>1.0%<br/>Increase<br/>(3.21%)</b> |
|-----------------------------|--------------------------------------|--|--------------------------------------|
| <u>Total OPEB liability</u> | <u>\$6,620,653</u>                   | <u>\$5,566,985</u>                           | <u>\$4,744,735</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 a discount rate that is 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current discount rate:

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

|                      | <b>1.0%<br/>Decrease<br/>(4.5%)</b> | <b>Current<br/>Discount Rate<br/>(5.5%)</b> | <b>1.0%<br/>Increase<br/>(6.5%)</b> |
|----------------------|-------------------------------------|---|-------------------------------------|
| Total OPEB liability | \$4,982,959                         | \$5,566,985                                 | \$6,309,705                         |

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

For the year ended June 30, 2020, the Sheriff recognized OPEB expense of \$314,758. At June 30, 2020, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between expected and actual expenditures | NONE                                 | (\$106,741)                         |
| Changes in assumptions                               | \$295,106                            |                                     |
| Total  | \$295,106                            | (\$106,741)                         |

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

| Year ended June 30: |          |
|---------------------|----------|
| 2021                | \$47,418 |
| 2022                | 47,418   |
| 2023                | 47,418   |
| 2024                | 47,418   |
| 2025                | 47,418   |
| Thereafter          | (48,733) |

**8. TAX COLLECTOR ENDING CASH BALANCE**

At June 30, 2020, the tax collector has cash and equivalents (book balances) totaling \$2,896,328 as follows:

|                             |             |
|-----------------------------|-------------|
| Protested taxes             | \$2,013,099 |
| Interest on protested taxes | 10,604      |
| Interest on tax account     | 19,198      |
| Parish licenses             | 20,599      |
| Prior year taxes            | 821,682     |

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

|                       |                           |
|-----------------------|---------------------------|
| Costs                 | \$828                     |
| Redemptions / refunds | <u>10,318</u>             |
| Total                 | <u><u>\$2,896,328</u></u> |

**9. AD VALOREM TAXES COLLECTED**

The tax collector has collected and disbursed the following taxes for the year ended June 30, 2020, by taxing body as follows:

|                                  |                            |
|----------------------------------|----------------------------|
| Louisiana Forestry Service       | \$30,301                   |
| Louisiana Tax Commission         | 47,544                     |
| Bienville Parish Assessor        | 673,750                    |
| Bienville Parish Police Jury     | 3,942,139                  |
| Bienville Parish School Board    | 20,528,558                 |
| Bienville Parish Sheriff         | 6,004,497                  |
| Bienville Parish Library         | 1,236,010                  |
| No. 4-5 Fire Protection District | 890,239                    |
| Fire Protection District #6      | 439,996                    |
| Fire Protection District #7      | 534,129                    |
| NBP Fire Protection District     | 533,395                    |
| Recreation District #1           | 286,680                    |
| Shiloh Water District            | 7,573                      |
| Shady Grove Recreation District  | 116,974                    |
| Bienville Council on Aging       | 312,126                    |
| Pension Funds                    | <u>1,057,932</u>           |
| Total                            | <u><u>\$36,641,843</u></u> |

**10. TAX UNCOLLECTED AND UNSETTLED**

At June 30, 2020, the tax collector has uncollected assessed taxes for the year ended June 30, 2020, by the taxing body as follows:

|                                  |         |
|----------------------------------|---------|
| Louisiana Forestry Service       | \$102   |
| Bienville Parish Assessor        | 8,626   |
| Bienville Parish Police Jury     | 84,280  |
| Bienville Parish School Board    | 247,590 |
| Bienville Parish Sheriff         | 78,213  |
| Bienville Parish Library         | 16,344  |
| No. 4-5 Fire Protection District | 18,218  |
| Fire Protection District #6      | 187     |
| Fire Protection District #7      | 137     |
| NBP Fire Protection District     | 2,169   |

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

|                                 |                  |
|---------------------------------|------------------|
| Recreation District #1          | \$5,327          |
| Shiloh Water District           | 24               |
| Shady Grove Recreation District | 4                |
| Bienville Council on Aging      | <u>4,127</u>     |
| Total                           | <u>\$465,348</u> |

**11. OCCUPATIONAL LICENSES COLLECTED**

At June 30, 2020, the tax collector has collected and disbursed the following:

|                              | <u>Total<br/>Collection</u> | <u>Collection<br/>Cost</u> | <u>Final<br/>Distribution</u> |
|------------------------------|-----------------------------|----------------------------|-------------------------------|
| Bienville Parish Police Jury | <u>\$86,916</u>             | <u>\$13,037</u>            | <u>\$73,879</u>               |

**12. LITIGATION AND CLAIMS**

At June 30, 2020, the Bienville Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

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

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

**14. DESIGNATED FUND BALANCE**

As shown on Statement C, \$118,028, is designated for jail inmates. Revenues are derived from commissions on telephone usage, which is paid by the telephone company. The commissions are designated for inmate benefit and are used for providing those items for inmates which could not otherwise be provided by the sheriff.

The following schedule provides changes in the designated fund balance amounts for the year ended June 30, 2020:

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

|                          |                  |
|--------------------------|------------------|
| Balance at July 1, 2019  | \$120,738        |
| Additions                | 25,005           |
| Reductions               | <u>(27,715)</u>  |
| Balance at June 30, 2020 | <u>\$118,028</u> |

**15. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through January 11, 2021, which is the date the financial statements were available to be issued, and it has been determined that one significant event requires disclosure. The COVID-19 outbreak in the United States and Louisiana has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on the Bienville Parish Sheriff and the duration cannot be estimated at this time.

**REQUIRED SUPPLEMENTARY INFORMATION**

**PART II**

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND

For the Year Ended June 30, 2020

|  | ORIGINAL<br>BUDGET | FINAL<br>BUDGET    | ACTUAL<br>(BUDGETARY<br>BASIS) | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|--|--------------------|--------------------|--------------------------------|--|
| <b>REVENUES</b>  |                    |                    |                                |  |
| Taxes - ad valorem   | \$6,502,500        | \$6,245,073        | \$6,025,837                    | (\$219,236)                            |
| Licenses and permits   | 50                 | 10                 | 10                             |  |
| Intergovernmental revenues:                                  |                    |                    |                                |  |
| Federal grants - federal revenue                             |                    | 5,353              | 16,074                         | 10,721                                 |
| State grants:  |                    |                    |                                |  |
| State supplemental pay                                       | 275,000            | 216,572            | 216,572                        |  |
| Other state grants   | 175,625            | 137,376            | 133,358                        | (4,018)                                |
| Local grant  | 205,500            | 133,866            | 184,866                        | 51,000                                 |
| Fees, charges, and commissions for services:                 |                    |                    |                                |  |
| Commissions on state revenue sharing                         | 60,000             | 27,164             | 57,942                         | 30,778                                 |
| Commissions on fines and bonds                               | 80,000             | 73,664             | 74,124                         | 460                                    |
| Commissions on judicial sales and seizures                   | 45,000             | 34,023             | 30,561                         | (3,462)                                |
| Civil and criminal fees                                      | 156,100            | 145,947            | 156,632                        | 10,685                                 |
| Commissions on licenses and taxes                            | 45,000             | 43,435             | 44,829                         | 1,394                                  |
| Court attendance   | 10,000             | 81,901             | 8,428                          | (73,473)                               |
| Transportation of prisoners                                  | 40,000             | 29,641             | 30,884                         | 1,243                                  |
| Feeding and keeping of prisoners                             | 190,000            | 156,187            | 145,795                        | (10,392)                               |
| Tax notices, etc   | 104,100            | 55,167             | 35,852                         | (19,315)                               |
| Use of money and property                                    | 35,001             | 65,825             | 65,826                         | 1                                      |
| Other revenue  | 20,000             | 34,637             | 34,794                         | 157                                    |
| Total revenues   | <u>7,943,876</u>   | <u>7,485,841</u>   | <u>7,262,384</u>               | <u>(223,457)</u>                       |
| <b>EXPENDITURES</b>  |                    |                    |                                |  |
| Public safety:   |                    |                    |                                |  |
| Current:   |                    |                    |                                |  |
| Personal services and benefits                               | 6,669,673          | 6,572,786          | 6,653,626                      | (80,840)                               |
| Operating services   | 827,035            | 734,882            | 731,782                        | 3,100                                  |
| Materials and supplies                                       | 258,700            | 313,326            | 311,659                        | 1,667                                  |
| Travel and other charges                                     | 60,700             | 61,705             | 61,942                         | (237)                                  |
| Capital outlay   | 11,000             | 12,869             | 12,869                         |  |
| Total expenditures   | <u>7,827,108</u>   | <u>7,695,568</u>   | <u>7,771,878</u>               | <u>(76,310)</u>                        |
| <b>EXCESS (Deficiency) OF REVENUES<br/>OVER EXPENDITURES</b> | 116,768            | (209,727)          | (509,494)                      | (299,767)                              |
| <b>FUND BALANCES AT BEGINNING OF YEAR</b>                    | <u>5,079,187</u>   | <u>5,079,187</u>   | <u>16,044,215</u>              | <u>10,965,028</u>                      |
| <b>FUND BALANCES AT END OF YEAR</b>                          | <u>\$5,195,955</u> | <u>\$4,869,460</u> | <u>\$15,534,721</u>            | <u>\$10,665,261</u>                    |

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

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2020

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

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



Bienville Parish Sheriff  
 Schedule of Changes in Net OPEB Liability and Related Ratios  
 FYE June 30, 2020

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

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

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

**Bienville Parish Sheriff**  
**Schedule of Employer's Share of Net Pension Liability**  
**June 30, 2020**

| Fiscal Year * | Employer<br>Proportion<br>of the Net<br>Pension<br>Liability<br>(Asset) | Employer<br>Proportionate<br>Share of the<br>Net Pension<br>Liability<br>(Asset) | Employer's<br>Covered<br>Employee<br>Payroll | Employer's<br>Proportionate Share<br>of the Net Pension<br>Liability (Asset) as a<br>Percentage of its<br>Covered Employee<br>Payroll | Plan Fiduciary<br>Net Position as a<br>Percentage of the<br>Total Pension<br>Liability |
|---------------|---|--|--|---|--|
| 2014          | 0.591735%   | \$2,343,274  | \$3,726,439                                  | 62.88%  | 87.34%   |
| 2015          | 0.623259%   | \$2,778,188  | \$4,134,721                                  | 67.19%  | 86.61%   |
| 2016          | 0.605800%   | \$3,844,949  | \$4,137,323                                  | 92.93%  | 82.09%   |
| 2017          | 0.691429%   | \$2,994,077  | \$4,787,645                                  | 62.54%  | 88.49%   |
| 2018          | 0.712321%   | \$2,731,501  | \$4,873,525                                  | 56.05%  | 90.41%   |
| 2019          | 0.695765%   | \$3,291,128  | \$4,828,641                                  | 68.16%  | 88.91%   |

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

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

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

**Bienville Parish Sheriff**  
**Schedule of Employer Contributions**  
**June 30, 2020**

| Fiscal Year * | Contractually<br>Required<br>Contribution | Contributions in<br>Relations to<br>Contractual<br>Required<br>Contributions | Contribution<br>Deficiency<br>(Excess) | Employer's<br>Covered<br>Employee<br>Payroll | Contributions<br>as a<br>Percentage<br>of Covered<br>Payroll |
|---------------|---|--|--|--|--|
| 2014          | \$517,602                                 | \$517,602  | \$0                                    | \$3,726,439                                  | 13.89%   |
| 2015          | \$589,198                                 | \$589,198  | \$0                                    | \$4,134,721                                  | 14.25%   |
| 2016          | \$568,882                                 | \$568,882  | \$0                                    | \$4,137,323                                  | 13.75%   |
| 2017          | \$634,363                                 | \$634,363  | \$0                                    | \$4,787,645                                  | 13.25%   |
| 2018          | \$621,374                                 | \$621,374  | \$0                                    | \$4,873,525                                  | 12.75%   |
| 2019          | \$625,249                                 | \$625,249  | \$0                                    | \$4,828,641                                  | 12.95%   |

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

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

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

**OTHER SUPPLEMENTARY INFORMATION**

**PART III**

STATE OF LOUISIANA

PARISH OF BIENVILLE

**AFFIDAVIT  
JOHN E. BALLANCE, SHERIFF OF BIENVILLE PARISH**

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

The following information is true and correct:

\$2,896,328 is the amount of cash on hand in the tax collector account on June, 30, 2020.

He further deposed and said:


All itemized statements of the amount of taxes collected for the tax year, 2019, by taxing authority, are true and correct.

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



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

SWORN to and subscribed before me, Notary, this 11<sup>th</sup> day of January, 2021, in my office in Arcadia, Louisiana.



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

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended June 30, 2020

JOHN BALLANCE, SHERIFF

| PURPOSE                              | AMOUNT    |
|--------------------------------------|-----------|
| Salary                               | \$150,597 |
| Expense allowance                    | 15,060    |
| Benefits-insurance                   | 12,103    |
| Benefits-retirement                  | 41,093    |
| Benefits-medicare                    | 3,134     |
| Housing and lodging                  | 436       |
| Cellphone                            | 531       |
| Registration fees                    | 225       |
| Membership dues-Sheriffs Association | 13,822    |

See independent auditor's report.

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

Statement of Expenditures, By Department  
For the Year Ended June 30, 2020

|   | <u>BUDGET</u>    | <u>ACTUAL</u>    | <u>VARIANCE<br/>FAVORABLE<br/>(UNFAVORABLE)</u> |
|---|------------------|------------------|---|
| <b>GENERAL GOVERNMENT</b>                 |                  |                  |   |
| Taxation - collector - operating services | \$5,388          | \$5,388          |   |
| <b>PUBLIC SAFETY</b>                      |                  |                  |   |
| Administration:                           |                  |                  |   |
| Personal services and related benefits    | 892,976          | 895,067          | (\$2,091)                                       |
| Operating services                        | 124,228          | 122,952          | 1,276   |
| Materials and supplies                    | 27,818           | 26,833           | 985   |
| Travel and other charges                  | 2,022            | 2,938            | (916)   |
| Capital outlay                            | 1,629            | 1,629            |   |
| Sub-total administration                  | <u>1,048,673</u> | <u>1,049,419</u> | <u>(746)</u>                                    |
| Civil services:                           |                  |                  |   |
| Personal services and related benefits    | 250,126          | 249,495          | 631   |
| Operating services                        | 3,837            | 3,837            |   |
| Materials and supplies                    | 2,952            | 2,218            | 734   |
| Sub-total civil services                  | <u>256,915</u>   | <u>255,550</u>   | <u>1,365</u>                                    |
| Criminal investigation:                   |                  |                  |   |
| Personal services and related benefits    | 897,250          | 900,206          | (2,956)   |
| Operating services                        | 92,446           | 91,824           | 622   |
| Materials and supplies                    | 36,592           | 31,373           | 5,219   |
| Travel and other charges                  | 23,712           | 21,327           | 2,385   |
| Sub-total criminal investigation          | <u>1,050,000</u> | <u>1,044,730</u> | <u>5,270</u>                                    |
| Patrol:                                   |                  |                  |   |
| Personal services and related benefits    | 2,074,376        | 2,089,682        | (15,306)  |
| Operating services                        | 275,585          | 276,018          | (433)   |
| Materials and supplies                    | 150,641          | 152,357          | (1,716)   |
| Travel and other charges                  | 6,423            | 6,423            |   |
| Capital outlay                            | 11,240           | 11,240           |   |
| Sub-total patrol                          | <u>2,518,265</u> | <u>2,535,720</u> | <u>(17,455)</u>                                 |

(Continued)

BIENVILLE PARISH SHERIFF  
 Arcadia, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL FUND  
 Schedule of Expenditures, By Department, etc.

|  | <u>BUDGET</u>      | <u>ACTUAL</u>      | <u>VARIANCE<br/>FAVORABLE<br/>(UNFAVORABLE)</u> |
|--|--------------------|--------------------|---|
| <b>PUBLIC SAFETY: (CONTD.)</b>         |                    |                    |   |
| Records and identification:            |                    |                    |   |
| Personal services and related benefits | \$19,735           | \$63,852           | (\$44,117)                                      |
| Operating services                     | 4,017              | 4,052              | (35)  |
| Materials and supplies                 | 363                | 363                |   |
| Sub-total records and identification   | <u>24,115</u>      | <u>68,267</u>      | <u>(44,152)</u>                                 |
| Youth investigation and control:       |                    |                    |   |
| Personal services and related benefits | 474,265            | 477,896            | (3,631)   |
| Operating services                     | 23,172             | 23,172             |   |
| Materials and supplies                 | 7,950              | 7,655              | 295   |
| Travel and other charges               | 1,218              | 1,218              |   |
| Sub-total investigation and control    | <u>506,605</u>     | <u>509,941</u>     | <u>(3,336)</u>                                  |
| Custody of prisoners:                  |                    |                    |   |
| Personal services and related benefits | 911,342            | 917,422            | (6,080)   |
| Operating services                     | 41,112             | 41,056             | 56  |
| Materials and supplies                 | 79,072             | 83,341             | (4,269)   |
| Travel and other charges               | 28,255             | 29,661             | (1,406)   |
| Sub-total custody of prisoners         | <u>1,059,781</u>   | <u>1,071,480</u>   | <u>(11,699)</u>                                 |
| Communications:                        |                    |                    |   |
| Personal services and related benefits | 1,052,716          | 1,060,006          | (7,290)   |
| Operating services                     | 165,097            | 163,483            | 1,614   |
| Materials and supplies                 | 7,938              | 7,519              | 419   |
| Travel and other charges               | 75                 | 375                | (300)   |
| Sub-total communications               | <u>1,225,826</u>   | <u>1,231,383</u>   | <u>(5,557)</u>                                  |
| Total expenditures                     | <u>\$7,695,568</u> | <u>\$7,771,878</u> | <u>(\$76,310)</u>                               |

(Concluded)



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

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

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

**Independent Auditors Report on Internal Control Over Financial  
Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed  
in Accordance With *Government Auditing Standards***

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the major fund, and the fiduciary funds, of the Bienville Parish Sheriff, a component unit of the Bienville Parish Police Jury, as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the Bienville Parish Sheriff's basic financial statements, and have issued my report thereon dated January 11, 2021.

**Internal Control Over Financial Reporting**

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

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified. I did identify a certain deficiency in internal control, described in the accompanying schedule of audit results as item 2020-001, that I consider to be a significant deficiency.

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

June 30, 2020

**Compliance and Other Matters**

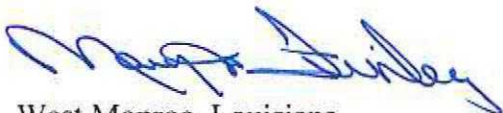
As part of obtaining reasonable assurance about whether Bienville Parish Sheriff's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed two instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is included as findings 2020-002 and 2020-003 in the accompanying schedule of audit results.

**Bienville Parish Sheriff's Response to Findings**

Bienville Parish Sheriff's response to the findings identified in my audit is described in the accompanying schedule of audit results. Bienville Parish Sheriff's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

**Purpose of this Report**

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



West Monroe, Louisiana

January 11, 2021

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana

Schedule of Audit Results  
For the Year Ended June 30, 2020

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of the Bienville Parish Sheriff.
2. Two instances of noncompliance material to the financial statements of the Bienville Parish Sheriff were disclosed during the audit.
3. One significant deficiency relating to the audit of the financial statements is reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

**2020-001 Inadequate Segregation of Duties**

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

**Criteria:** Adequate segregation of duties is essential to proper internal control.

**Cause of Condition:** The condition is due to economic limitations.

**Effect of Condition:** Not determined.

**Recommendation:** No action is recommended.

**Response:** Management is in the process of segregating duties as much as the staffing of the office will allow.

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

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

**Criteria:** State law requires ad valorem tax settlements to be made within the first 10 business days of each month.

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana

Schedule of Findings and Responses  
For the Year Ended June 30, 2020

**Cause of Condition:** Ad valorem tax settlement for ETC Tiger Pipeline were collected but not distributed during the first 10 business days of the month. ETC Tiger Pipeline protested their 2019 taxes and was unsuccessful. The tax commission then issued a change order which cut the taxes paid approximately in half. ETC Tiger Pipeline was issued a refund in July, 2019 of \$804,335. The remaining taxes of \$812,212 were not distributed until November, 2020.

**Effect of Condition:** Material noncompliance relating to the Louisiana Revised Statutes.

**Recommendation:** Management must distribute ad valorem tax collections within the first 10 business days of the month following collection.

**Response:** Management concurred with the finding and provided a corrective action plan (See page 64).

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

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

**Condition:** The Sheriff's office did not advertise the amended budget.

**Cause of Condition:** Management did not advertise the amended budget as required by law.

**Effect of Condition:** The Sheriff is in violation of the Local Government Budget Act and related statutes.

**Recommendation:** Management should comply with all the requirements of the Louisiana Local Government Budget Act.

**Response:** The amended budget was prepared but was not advertised. Chief civil deputy was out on COVID quarantine and the incorrect advertisement was published in the paper.

BIENVILLE PARISH SHERIFF  
Arcadia, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2020

**2019-001 Inadequate Segregation of Duties**

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

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

**2019-002 Failing to file Financial Statements Pursuant to R.S. 24:513 B.(3)**

**Condition:** The Bienville Parish Sheriff's audited financial statements were not completed and submitted to the Louisiana Legislative Auditor's office by the statutory date of December 31, 2019.

**Status:** This finding has not been resolved, but agency was granted an extension due to COVID related delays and is not included as a finding in the current year.

**2019-003 Failing to Comply with Article 7, Section 14 of the Louisiana Constitution**

**Condition:** While performing various audit procedures, it was noted that the Bienville Parish Sheriff paid excess wages to an employee.

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



**BIENVILLE PARISH SHERIFF'S OFFICE**

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**JOHN E. BALLANCE**  
SHERIFF AND EX-OFFICIO TAX COLLECTOR

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P. O. Box 328 • 100 COURTHOUSE DR.  
ARCADIA, LOUISIANA 71001  
PHONE (318) 263-2215 • FAX (318) 263-7418

January 11, 2021

TO: Louisiana Legislative Auditor

FROM: Sheriff John Ballance  
Bienville Parish Sheriff's Office

RE: Findings – Financial Statement

In response to 2020-001 Inadequate Segregation of Duties:

All bank reconciliations will be performed in a timely manner by the Chief Financial Officer and reviewed by another deputy in the office.

We are in the process of segregating duties as much as the staffing of our office will allow.

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

The refund was issued to ETC Tiger Pipeline in a timely manner. However, the distribution of money to the governmental entities was overlooked. I thought this had been issued at the same time. This is the only time our tax money has not been distributed according to law.

In response to 2020-003 Need to Comply with Louisiana Local Government Budget Act:

The amended budget was prepared but not advertised. The Chief Civil Deputy was out due to COVID quarantine and the incorrect advertisement was published. This will not happen again because we have consolidated the advertisement for adopting the new budget and amending the current budget.

  
\_\_\_\_\_  
Sheriff John E. Ballance