

BEAUREGARD PARISH SHERIFF
DERIDDER, LOUISIANA
ANNUAL FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2022

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INDEPENDENT AUDITOR'S REPORT

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Beauregard Parish Sheriff as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Beauregard Parish Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Beauregard Parish Sheriff, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Beauregard Parish Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Beauregard Parish Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Beauregard Parish Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Beauregard Parish Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the sheriff's proportionate share of the net pension liability, schedule of the sheriff's pension contribution, and schedule of changes in net OPEB liability and related ratios on pages 41 through 47 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Beauregard Parish Sheriff's basic financial statements. The accompanying schedule of cash on hand, taxes collected for the current year and an itemized statement of all taxes assessed and uncollected with explanations of uncollected amounts by the sheriff as the ex-officio tax collector for the Parish of Beauregard, schedule of compensation, benefits and other payments to agency head, justice system funding schedule – collecting/disbursing entity, and justice system funding schedule – receiving entity are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of cash on hand, taxes collected for the current year and an itemized statement of all taxes assessed and uncollected with explanations of uncollected amounts by the sheriff as the ex-officio tax collector for the Parish of Beauregard, schedule of compensation, benefits and other payments to agency head, justice system funding schedule – collecting/disbursing entity, and justice system funding schedule – receiving entity are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2022, on our consideration of the Beauregard Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Beauregard Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Beauregard Parish Sheriff's internal control over financial reporting and compliance.



DeRidder, Louisiana
December 2, 2022

BASIC FINANCIAL STATEMENTS

Statement of Net Position
June 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 13,289,872	\$ 163,474	\$ 13,453,346
Receivables:			
Taxes			
Ad valorem taxes	19,661	-	19,661
Sales and use taxes	57,570	-	57,570
Occupational license	17,367	-	17,367
Accounts	33,277	86	33,363
Intergovernmental:			
Due from federal governments	64,047	-	64,047
Due from state governments	587,524	-	587,524
Due from other funds	27,703	684	28,387
Due from others	8,742	-	8,742
Restricted cash and cash equivalents	981,544	-	981,544
Capital assets being depreciated, net	1,051,914	-	1,051,914
Net pension asset	389,506	-	389,506
Total assets	<u>\$ 16,528,727</u>	<u>\$ 164,244</u>	<u>\$ 16,692,971</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows:			
Prepaid insurance	\$ 592	\$ -	\$ 592
Other post-employment benefits	2,513,953	-	2,513,953
Pensions	2,318,664	-	2,318,664
Total deferred outflows of resources	<u>\$ 4,833,209</u>	<u>\$ -</u>	<u>\$ 4,833,209</u>
Total assets and deferred outflows of resources	<u>\$ 21,361,936</u>	<u>\$ 164,244</u>	<u>\$ 21,526,180</u>
LIABILITIES			
Accounts payable	\$ 616,961	\$ 588	\$ 617,549
Salaries payable	227,990	-	227,990
Retirement payable	56,989	-	56,989
Payroll deductions payable	2,544	-	2,544
Long term liabilities:			
Net other post-employment benefits liability	9,407,064	-	9,407,064
Total liabilities	<u>\$ 10,311,548</u>	<u>\$ 588</u>	<u>\$ 10,312,136</u>
DEFERRED INFLOWS OF RESOURCES			
Pensions	\$ 4,139,214	\$ -	\$ 4,139,214
Other post-employment benefits	2,255,314	-	2,255,314
Total deferred inflows of resources	<u>\$ 6,394,528</u>	<u>\$ -</u>	<u>\$ 6,394,528</u>
Total liabilities and deferred inflows of resources	<u>\$ 16,706,076</u>	<u>\$ 588</u>	<u>\$ 16,706,664</u>

(Continued)

The accompanying notes are an integral part of this statement.

Statement of Net Position
June 30, 2022

	Governmental Activities	Business-type Activities	Total
NET POSITION			
Net investment in capital assets	\$ 1,051,914	\$ -	\$ 1,051,914
Unrestricted	2,622,402	163,656	2,786,058
Restricted	981,544	-	981,544
Total net position	<u>\$ 4,655,860</u>	<u>\$ 163,656</u>	<u>\$ 4,819,516</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 21,361,936</u>	<u>\$ 164,244</u>	<u>\$ 21,526,180</u> (Concluded)

The accompanying notes are an integral part of this statement.

Beauregard Parish Sheriff

Statement B

Statement of Activities
For the Year Ended June 30, 2022

	Program Revenues			Net (Expenses) Revenues and Changes in Net Position			
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Program Activities							
Governmental activities:							
General government and administration	\$ 264,981	\$ 202,502	\$ 8,647	\$ -	\$ (53,832)	\$ -	\$ (53,832)
Public safety	10,130,191	2,556,934	319,115	128,482	(7,125,660)	-	(7,125,660)
Total governmental activities	\$ 10,395,172	\$ 2,759,436	\$ 327,762	\$ 128,482	\$ (7,179,492)	\$ -	\$ (7,179,492)
Business-type activities:							
Commissary sales	\$ 112,443	\$ 141,121	\$ -	\$ -	\$ -	\$ 28,678	\$ 28,678
Total government	\$ 10,507,615	\$ 2,900,557	\$ 327,762	\$ 128,482	\$ (7,179,492)	\$ 28,678	\$ (7,150,814)
General revenues:							
Taxes:							
Ad valorem taxes					\$ 5,283,371	\$ -	\$ 5,283,371
Sales taxes					3,965,981	-	3,965,981
State supplemental pay					380,345	-	380,345
Investment earnings					8,840	-	8,840
Sale of assets					37,010	-	37,010
Nonemployer pension contributions					363,070	-	363,070
Rental income					945	-	945
Insurance proceeds					98,081	-	98,081
Loss on asset disposal					(13,338)	-	(13,338)
Miscellaneous					68	-	68
Transfers					192	-	192
Total general revenues and transfers					\$ 10,124,565	\$ -	\$ 10,124,565
Change in net position					\$ 2,945,073	\$ 28,678	\$ 2,973,751
Net position at beginning of year					1,691,793	134,978	1,826,771
Prior period adjustment					18,994	-	18,994
Net position at end of year					\$ 4,655,860	\$ 163,656	\$ 4,819,516

The accompanying notes are an integral part of this statement.

Balance Sheet
Governmental Funds
June 30, 2022

ASSETS	Major Fund		Total Governmental Funds
	General	Sales Tax	
Cash and cash equivalents	\$ 13,289,872	\$ -	\$ 13,289,872
Receivables:			
Taxes			
Ad valorem taxes	19,661	-	19,661
Sales and use taxes	57,570	-	57,570
Occupational license	17,367	-	17,367
Accounts	33,277	-	33,277
Intergovernmental:			
Due from federal governments	64,047	-	64,047
Due from state governments	587,524	-	587,524
Due from other funds	27,703	-	27,703
Due from others	8,742	-	8,742
Restricted cash and cash equivalents	-	981,544	981,544
Total assets	<u>\$ 14,105,763</u>	<u>\$ 981,544</u>	<u>\$ 15,087,307</u>
 DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows:			
Prepaid insurance	<u>\$ 592</u>	<u>\$ -</u>	<u>\$ 592</u>
Total assets and deferred outflows of resources	<u>\$ 14,106,355</u>	<u>\$ 981,544</u>	<u>\$ 15,087,899</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 616,961	\$ -	\$ 616,961
Salaries payable	227,990	-	227,990
Retirement payable	56,989	-	56,989
Payroll deductions payable	2,544	-	2,544
Total liabilities	<u>\$ 904,484</u>	<u>\$ -</u>	<u>\$ 904,484</u>
Fund Balances:			
Unassigned	\$ 13,201,279	\$ -	\$ 13,201,279
Nonspendable			
Not in spendable form	592	-	592
Restricted	-	981,544	981,544
Total fund balances	<u>\$ 13,201,871</u>	<u>\$ 981,544</u>	<u>\$ 14,183,415</u>
Total liabilities and fund balances	<u>\$ 14,106,355</u>	<u>\$ 981,544</u>	<u>\$ 15,087,899</u>

The accompanying notes are an integral part of this statement.

Reconciliation of the Governmental Funds Balance Sheet
to Statement of Net Position
June 30, 2022

Total fund balance - total governmental funds	\$	14,183,415
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheets.		1,051,914
Pension related changes in net pension liability that are only reported in the Statement of Net Position as deferred outflows.		2,318,664
Pension related changes in net pension liability that are only reported in the Statement of Net Position as deferred inflows.		(4,139,214)
Other post-employment benefit related changes in other post-employment benefit liability that are only reported in the statement of net position as deferred inflows.		(2,255,314)
Other post-employment benefit related changes in other post-employment benefit liability that are only reported in the statement of net position as deferred outflows.		2,513,953
Long-term (liabilities) assets are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Other postemployment benefits	\$ (9,407,064)	
Net pension asset	<u>389,506</u>	<u>(9,017,558)</u>
Net position of governmental activities	\$	<u><u>4,655,860</u></u>

The accompanying notes are an integral part of this statement.

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2022

	<u>General</u>	<u>Major Fund Sales Tax</u>	<u>Total Governmental Funds</u>
Revenues			
Taxes:			
Ad valorem	\$ 5,283,371	\$ -	\$ 5,283,371
Sales taxes	-	3,965,981	3,965,981
Intergovernmental:			
Federal grants	427,182	-	427,182
State grants	16,152	-	16,152
Local grants	12,910	-	12,910
State supplemental pay	380,345	-	380,345
Fees, charges and commissions for services	2,759,436	-	2,759,436
Investment income	8,549	291	8,840
Rental income	945	-	945
Miscellaneous	68	-	68
Total revenues	<u>\$ 8,888,958</u>	<u>\$ 3,966,272</u>	<u>\$ 12,855,230</u>
Expenditures			
General government			
Tax collector	\$ 271,091	\$ -	\$ 271,091
Public safety			
Administrative	714,126	-	714,126
Community services	278,895	-	278,895
Civil services	433,404	-	433,404
Criminal investigation	4,695,058	-	4,695,058
Custody of prisoners	2,826,892	-	2,826,892
Communications	653,462	-	653,462
Automotive services	643,903	-	643,903
Capital outlay	406,135	-	406,135
Total expenditures	<u>\$ 10,922,966</u>	<u>\$ -</u>	<u>\$ 10,922,966</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,034,008)</u>	<u>\$ 3,966,272</u>	<u>\$ 1,932,264</u>

(Continued)

The accompanying notes are an integral part of this statement.

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2022

	<u>Major Fund</u>		<u>Total Governmental Funds</u>
	<u>General</u>	<u>Sales Tax</u>	
Other financing sources (uses)			
Transfers in	\$ 3,900,192	\$ -	\$ 3,900,192
Transfers out	-	(3,900,000)	(3,900,000)
Insurance proceeds	110,466	-	110,466
Sale of assets	37,010	-	37,010
Total other financing sources (uses)	<u>\$ 4,047,668</u>	<u>\$ (3,900,000)</u>	<u>\$ 147,668</u>
Net change in fund balance	\$ 2,013,660	\$ 66,272	\$ 2,079,932
Fund balances at beginning of year	<u>11,188,211</u>	<u>915,272</u>	<u>12,103,483</u>
Fund balances at end of year	<u>\$ 13,201,871</u>	<u>\$ 981,544</u>	<u>\$ 14,183,415</u>

(Concluded)

The accompanying notes are an integral part of this statement.

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2022

Net change in fund balances - total governmental funds	\$	2,079,932
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the government-wide statement of activities and changes in net position, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the net amount of capital assets recorded in the current period.		406,135
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as an expenditure in governmental funds.		(233,409)
Governmental funds only report the disposal of fixed assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		(25,723)
Governmental funds do not report net change in other postemployment benefits (OPEB) obligations. However, this obligation does appear in the Statement of Activities since the payable is reported on the Statement of Net Position.		(168,782)
Pension expense is based on employer contributions in the government funds, but is an actuarially calculated expense on the Statement of Activities.		<u>886,920</u>
Change in net position of governmental activities	\$	<u><u>2,945,073</u></u>

The accompanying notes are an integral part of this statement.

Statement of Net Position
 Proprietary Fund
 June 30, 2022

	Business-type Activities Enterprise Fund
	<u>Commissary Fund</u>
ASSETS	
Current Assets	
Cash and cash equivalents	\$ 163,474
Accounts receivable	86
Due from other funds	<u>684</u>
Total current assets	<u>\$ 164,244</u>
LIABILITIES	
Current Liabilities	
Accounts payable	<u>\$ 588</u>
NET POSITION	
Unrestricted	<u>\$ 163,656</u>
Total liabilities and net position	<u>\$ 164,244</u>

The accompanying notes are an integral part of this statement.

Statement of Revenues, Expenses and Changes in Net Position
 Proprietary Fund
 For the Year Ended June 30, 2022

	Business-type Activities Enterprise Fund <u>Commissary Fund</u>
Operating revenues	
Sales to inmates	\$ 141,121
Operating expenses	
Purchases	\$ 92,470
Medical co-payments	19,809
Miscellaneous	164
Total operating expenses	<u>\$ 112,443</u>
Change in net position	\$ 28,678
Net position at beginning of year	<u>134,978</u>
Net position at end of year	<u><u>\$ 163,656</u></u>

The accompanying notes are an integral part of this statement.

Statement of Cash Flows
 Proprietary Fund
 For the Year Ended June 30, 2022

	Business-type Activities Enterprise Fund
Cash flows from operating activities:	
Cash received from customers	\$ 145,068
Cash payments to suppliers for goods and services	(98,134)
Cash payments for inmate medical co-pay	(19,809)
Net cash provided by operating activities	\$ 27,125
Cash flows from noncapital financing activities:	
Cash received from other funds	\$ 2,612
Net cash provided by noncapital financing activities	\$ 2,612
Net increase (decrease) in cash and cash investments	\$ 29,737
Cash and Cash investments, July 1, 2021	133,737
Cash and Cash investments, June 30, 2022	\$ 163,474
Reconciliation of net operating income from operations to net cash provided by operating activities:	
Income from operations	\$ 28,678
Adjustments to reconcile net operating income from operations to net cash provided by operating activities:	
Change in assets and liabilities:	
Decrease in accounts receivable	\$ 3,947
Decrease in accounts payable	(5,500)
Net cash provided by operating activities	\$ 27,125

The accompanying notes are an integral part of this statement.

Statement of Fiduciary Net Position
Custodial Funds
June 30, 2022

	<u>Sheriff's Fund</u>	<u>Tax Collection Fund</u>	<u>Other Funds</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 169,200	\$ 2,146,591	\$ 671,305	\$ 2,987,096
Accounts receivable	-	18,016	1,180	19,196
Due from others	-	-	122	122
Total assets	<u>\$ 169,200</u>	<u>\$ 2,164,607</u>	<u>\$ 672,607</u>	<u>\$ 3,006,414</u>
LIABILITIES				
Liabilities				
Held for others	\$ 169,200	\$ 90,900	\$ 671,729	\$ 931,829
Due to other funds	-	27,509	878	28,387
Total liabilities	<u>\$ 169,200</u>	<u>\$ 118,409</u>	<u>\$ 672,607</u>	<u>\$ 960,216</u>
DEFERRED INFLOWS OF RESOURCES				
Protested taxes	\$ -	\$ 2,046,198	\$ -	\$ 2,046,198
Total liabilities and deferred inflows of resources	<u>\$ 169,200</u>	<u>\$ 2,164,607</u>	<u>\$ 672,607</u>	<u>\$ 3,006,414</u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

Beauregard Parish Sheriff

Notes to the Financial Statements As of and for the Year Ended June 30, 2022

INTRODUCTION

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Beauregard Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the sheriff includes all funds, account groups and activities that are controlled by the sheriff as an independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff’s office that are paid by the parish police jury as required by Louisiana law, the sheriff’s office is financially independent. Accordingly, the sheriff is a separate governmental reporting entity. Certain units of local government over which the sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

C. FUND ACCOUNTING

The sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain sheriff functions and activities. A fund is defined as a separate fiscal accounting entity with a self-balancing set of accounts.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

Governmental Funds

Governmental funds account for all or most of the sheriff's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources, which may be used to finance future period programs or operations of the sheriff. The following are the sheriff's governmental funds:

General Fund – The primary operating fund of the sheriff and it accounts for all financial resources, except those in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the sheriff's policy.

Special Revenue Fund – The special revenue fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The special revenue fund is used to deposit a parish wide one-half cent sales tax. The sales tax is to be used to increase beginning salary levels for deputies, to provide for future cost of living salary adjustments and benefits for deputies.

The sheriff has not established a policy for use of the unrestricted fund balance, therefore it considers committed fund balances to be used first, then assigned fund balances to be used next and finally the unassigned fund balance will be used.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the sheriff are custodial funds. The custodial funds account for assets held by the sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the custodial funds have no measurement focus, but use the modified accrual basis of accounting.

Proprietary Fund

Enterprise Fund – Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the sheriff's proprietary fund is sales of commissary goods to inmates. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

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

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

The amounts reflected in the General Fund and Other Funds, of Statements C and E, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year. 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

State revenues sharing, which is based on population and homesteads in the parish, is recorded in the year the taxes are received.

Intergovernmental revenues are recorded when the sheriff is entitled to the funds.

Expenditures and Expenses

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses).

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Position (Statement A) and the column labeled Statement of Activities (Statement B) display information about the sheriff as a whole. These statements include all the financial activities of the sheriff. Information contained in these columns reflects 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*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Program Revenues – Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from sheriff users as a fee for services; program revenues reduce the cost of the function to be financed from the sheriff's general fund.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise operations. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

E. BUDGET PRACTICES

The financial administrator prepares the proposed budget and submits this to the sheriff for approval. Amended budgets are prepared in the same manner and submitted to the sheriff for approval when a variance greater than five percent exists between budgeted and actual amounts. The proposed budget for 2021-2022 was made available for inspection on June 10, 2021. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal ten days prior to the public hearing, which was held at the Beauregard Parish Sheriff's office on June 10, 2021, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

Expenditure appropriations lapse at year-end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, money market accounts and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. 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 or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected. These cash and cash equivalents are also used in the proprietary fund's statement of cash flows.

G. INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments, if their original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. At June 30, 2022 the sheriff had no investments.

H. INVENTORY

The sheriff had no inventory as of June 30, 2022.

I. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

J. PREPAID ITEMS

Prepaid amounts consist of insurance policy premiums paid in advance.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

K. 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 \$5,000 or more for capitalizing capital assets.

According to GASB 34 the Beauregard Parish Sheriff was not required to retroactively report infrastructure assets in its financial statements, therefore, these assets have not been reported in the financial statements.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Land improvements	40-50 years
Buildings and building improvements	40-50 years
Furniture and fixtures	5-15 years
Vehicles	5-10 years

L. COMPENSATED ABSENCES

The sheriff has the following policy relating to vacation and sick leave:

Sick Leave Policy

1. Sick leave is available only to full-time employees.
2. Sick leave is defined as absence from duty due to a full-time employee suffering from a bona fide illness or injury or other physical incapacity that prevents the performance of normal duties or being quarantined by health authorities and includes bona fide illness, injury or other incapacity of such employee’s immediate family, which includes only the parents, spouse, siblings and children of the employee, as well as the employee’s spouse’s children, which would require the care of the employee.
3. Sick leave shall only be used for those reasons constituting the definition of Sick Leave hereinabove.
4. A maximum of ten (10) days of sick leave per calendar year will accrue at the rate of 0.833 days per month, subject to the following provisions: unused sick leave days may be carried over from one calendar year to the next, but at no time shall an employee be allowed to accumulate more than twenty (20) days of unused sick leave; therefore, once an employee accumulates a total of twenty (20) days of unused sick leave, that employee will not accrue additional sick leave until the month in which some of his/her days of accumulated sick leave is used.
5. If an employee uses six (6) or more consecutive days of sick leave, a certificate from a practicing physician explaining the nature of the qualifying reason for absence and confirming the need to use sick leave must be submitted to the employee’s supervisor on behalf of the employee. This certificate will be routed to the Chief Deputy or the Fiscal Administrator and then be placed in the employee’s personnel file.
6. Employees will not be paid for any accrued or accumulated unused sick leave remaining at the time of separation from employment.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

- 7. Once all accrued and accumulated sick leave has been exhausted, an employee may utilize any other accrued paid leave in the event of a qualifying reason for absence under sick leave.

Vacation Policy

- 8. All full-time employees shall earn vacation leave according to his/her full-time employment service with the department as outlined in the following chart:

After 6 months, but less than 1 year	5 days
1 through 4 years	10 days
5 through 9 years	13 days
10 or more years	15 days

- 9. All vacation leave must be scheduled with the employee’s supervisor prior to reaching December 31st of each year. Vacation leave may be taken in any full day increment as approved by the supervisor. The supervisor retains the authority to make adjustments or cancel vacation leave as necessary to ensure adequate personnel are on duty at all times. All vacation leave must be taken prior to the end of the calendar year. No vacation leave may be carried over to another year unless the immediate supervisor has prevented an employee from taking the time off due to scheduling problems that prevented the employee from taking the vacation leave off in a timely manner.

M. RESTRICTED NET POSITION

For government-wide statement of net position, net positions are reported as restricted when constraints placed on net position use either:

- 1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or
- 2. imposed by law through constitutional provisions or enabling legislation.

N. EXTRAORDINARY AND SPECIAL ITEMS

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the sheriff, which are either unusual in nature or infrequent in occurrence.

O. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

P. SALES TAX

The Beauregard Parish Sheriff receives a parish wide one-half cent sales tax. The sales tax is to be used toward the payment of salaries and benefits of deputies. The sales tax is a ten year tax with an expiration date of October 1, 2024.

Q. 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

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from these estimates.

R. FUND BALANCES

- Nonspendable The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. As for the Beauregard Parish Sheriff, the nonspendable fund balance consists of prepaid amounts of insurance premiums.
- Restricted Amounts that are restricted to specific purposes should be reported as *restricted fund balance*. Fund balance should be reported as restricted when constraints placed on the use of resources are either:
- a. Externally imposed by creditors (such as through debt covenants), grantors, contributions, or laws or regulations of other governments; or
 - b. Imposed by law through constitutional provisions or enabling legislation.
- Unassigned Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

S. PENSIONS

Financial reporting information pertaining to the Sheriff’s participation in the Sheriff’s Pension and Relief Fund is prepared in accordance with Governmental Accounting Standards Board “GASB” Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which have been adopted by the Sheriff for the fiscal year ended June 30, 2022.

The fiduciary net position, as well as additions to and deductions from the fiduciary net position, of the Sheriff’s Pension and Relief Fund have been determined on the same basis as they are reported by the Sheriff’s Pension and Relief Fund. The financial statements were prepared using the accrual basis of accounting. Member and employer contributions are recognized when due, pursuant to formal commitments and statutory requirements. Benefits and refunds of employee contributions are recognized when due and payable in accordance with the statutes governing the Sheriff’s Pension and Relief Fund. Expenses are recognized when the liability is incurred, regardless of when payment is made. Investments are reported at fair value on a trade date basis. The fiduciary net position is reflected in the measurement of the Sheriff’s proportionate share of the plans net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense.

T. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENT

In January 2017, the Governmental Accounting Standards Board (GASB) approved Statement No. 84, “Fiduciary Activities.” GASB Statement No. 84 establishes general criteria for determining when a governmental unit has a fiduciary role for managing certain types of assets. GASB No. 84 replaces *agency funds* with *custodial funds*, which generally are used to report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. The provisions of GASB Statement No. 84 must be implemented by the Sheriff for periods beginning after December 15, 2018, with earlier application encouraged. The effect of implementation of this statement on the Sheriff’s financial statements has not yet been determined.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

2. LEVIED TAXES

The sheriff levies taxes on real and business personal property located within the boundaries of the Parish. Property taxes are levied by the sheriff on property values assessed by the Beauregard Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Beauregard Parish Sheriff and Ex-Officio Tax Collector bills and collects property taxes for the sheriff. Collections are remitted to the sheriff monthly. The sheriff recognizes property tax revenues when levied.

Property Tax Calendar	
Assessment date	January 1, 2021
Levy date	June 30, 2021
Tax bills mailed	October 15, 2021
Total taxes are due	December 31, 2021
Penalties & interest due	January 31, 2022
Lien date	January 31, 2022
Tax sale	May 15, 2022

For the year ended June 30, 2022, taxes of 16.49 mills were levied on property with an assessed valuation totaling \$305,838,970, and were dedicated as follows:

	Authorized Millage	Levied Millage	Expiration Date
Law Enforcement	6.46	6.46	December 31, 2022
Law Enforcement	10.03	10.03	Perpetual

All trade and property tax receivables are shown net of an allowance for uncollectibles. Property taxes are collected and remitted by the local sheriff, if taxes are not paid, a sheriff's sale is held and the property is sold to satisfy the taxes due on that property. Due to this, the majority, if not all property taxes are collected, any allowance account would be immaterial; therefore, one has not been established.

The following is the principal taxpayer and related ad valorem tax revenue for the sheriff:

Taxpayer	Type of Business	Assessed Valuation	% of Total Assessed Valuation	Ad Valorem Tax Revenue for Sheriff
Boise Packaging & Newsprint, L.L.C.	Forestry and paper mill	\$ 59,616,774	19.49%	\$ 547,649
Cheniere Creole Trail Pipeline	Oil and gas	21,798,060	7.13%	359,450
DTE Leap Gas Gathering	Oil and gas	19,956,126	6.52%	223,843
Ingevity South Carolina, L.L.C.	Manufacturing	16,334,655	5.34%	329,077
		<u>\$ 117,705,615</u>	<u>38.48%</u>	<u>\$ 1,460,019</u>

3. CASH AND CASH EQUIVALENTS

At June 30, 2022, the sheriff has cash and cash equivalents (book balances) totaling \$17,421,986 as follows:

Interest bearing demand deposits	\$ 11,026
NOW accounts	11,899,335
Demand deposits	1,029,364
Petty cash	400
Money market investment accounts	3,016,718
Time deposits	1,465,143
Total	<u>\$ 17,421,986</u>

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

The cash and cash equivalents of the Beauregard Parish Sheriff are subject to the following risk:

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, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal 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.

At June 30, 2022, the Sheriff has \$17,678,405 in deposits (collected bank balances). These deposits are secured from risk by \$1,022,346 of federal deposit insurance and \$16,656,059 of pledged securities held by an unaffiliated bank of the pledgor bank. These pledged securities are deemed by law to be under the control and possession and in the name of the Sheriff and deposits are therefore properly collateralized.

4. RECEIVABLES

The receivables of \$807,592 at June 30, 2022 are as follows:

Class of receivable	General Fund	Proprietary Fund	Fiduciary Funds	Total
Taxes:				
Ad valorem	\$ 19,661	\$ -	\$ -	\$ 19,661
Sales and use fee	57,570	-	-	57,570
Intergovernmental - grants:				
Federal	64,047	-	-	64,047
State	587,524	-	-	587,524
Accounts	33,277	86	19,196	52,559
Occupational license	17,367	-	-	17,367
Others	8,742	-	122	8,864
Total	\$ 788,188	\$ 86	\$ 19,318	\$ 807,592

5. PAYABLES

The payables of \$905,072 at June 30, 2022 are as follows:

Class of Payable	General Fund	Proprietary Fund	Total
Accounts payable	\$ 616,961	\$ 588	\$ 617,549
Payroll deductions payable	2,544	-	2,544
Salaries payable	227,990	-	227,990
Retirement payable	56,989	-	56,989
Total	\$ 904,484	\$ 588	\$ 905,072

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

6. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2022 for the primary government is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Governmental activities:				
Capital assets being depreciated				
Appliances	\$ 30,983	\$ -	\$ -	\$ 30,983
Buildings	899,547	205,011	-	1,104,558
Communications	667,158	-	-	667,158
Computers	862,482	-	-	862,482
Criminal equipment	368,539	-	-	368,539
Firearms	63,812	-	-	63,812
Furniture	154,849	-	-	154,849
Office equipment	58,549	-	-	58,549
Photography	79,792	57,467	-	137,259
Vehicles	2,071,164	162,650	189,349	2,044,465
Total capital assets being depreciated	<u>\$ 5,256,875</u>	<u>\$ 425,128</u>	<u>\$ 189,349</u>	<u>\$ 5,492,654</u>
Less accumulated depreciation for:				
Appliances	\$ 30,983	\$ -	\$ -	\$ 30,983
Buildings	653,084	27,357	-	680,441
Communications	662,862	555	-	663,417
Computers	724,282	40,607	-	764,889
Criminal equipment	339,433	1,822	-	341,255
Firearms	63,611	98	-	63,709
Furniture	154,849	-	-	154,849
Office equipment	50,797	2,448	-	53,245
Photography	57,264	15,598	-	72,862
Vehicles	1,633,792	144,924	163,626	1,615,090
Total accumulated depreciation	<u>\$ 4,370,957</u>	<u>\$ 233,409</u>	<u>\$ 163,626</u>	<u>\$ 4,440,740</u>
Total capital assets being depreciated, net	<u>\$ 885,918</u>	<u>\$ 191,719</u>	<u>\$ (25,723)</u>	<u>\$ 1,051,914</u>

Depreciation expense of \$233,409 for the year ended June 30, 2022, was charged to the following governmental functions:

Public safety	\$ 226,255
General administration	7,154
Total	<u>\$ 233,409</u>

7. INTERFUND RECEIVABLES/PAYABLES

The following due to/from balances exists due to payments made out of one fund that relate to the other fund. The balance in each respective due to/from account is expected to be paid within the current year.

	General Fund	Proprietary Fund	Agency Funds	Totals
Due to	\$ -	\$ -	\$ 28,387	\$ 28,387
Due from	27,703	684	-	28,387

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

8. INTERFUND TRANSFERS

	<u>Transfer in</u>	<u>Transfer out</u>
Sales tax fund	\$ -	\$ 3,900,000
General fund	3,900,192	-
Agency funds	-	192
Total	<u>\$ 3,900,192</u>	<u>\$ 3,900,192</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and to (2) use unrestricted revenues collected in other funds to finance various programs accounted for in other funds in accordance with budgetary authorizations.

9. LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended June 30, 2022.

	<u>OPEB Liability</u>	<u>Net Pension Liability (Asset)</u>	<u>Total</u>
Long-term obligations at beginning of year	\$ 11,135,919	\$ 4,912,586	\$ 16,048,505
Additions	-	-	-
Reductions	<u>(1,728,855)</u>	<u>(5,302,092)</u>	<u>(7,030,947)</u>
Long-term obligations at end of year	<u>\$ 9,407,064</u>	<u>\$ (389,506)</u>	<u>\$ 9,017,558</u>

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of June 30, 2022.

	<u>OPEB Liability</u>	<u>Net Pension Liability (Asset)</u>	<u>Total</u>
Current portion	\$ -	\$ -	\$ -
Long-term portion	9,407,064	(389,506)	9,017,558
Total	<u>\$ 9,407,064</u>	<u>\$ (389,506)</u>	<u>\$ 9,017,558</u>

10. PENSION PLAN

Sheriffs' Pension and Relief Fund

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

The System issues an annual publicly available financial statement and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs' Pension and Relief Fund, PO Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

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

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

present value, and attribute that present value to periods of employee service. It also provides methods to calculate participating employer's proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows.

Basis of Accounting

The 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.

Fund Employees

The Fund is not allocated a proportionate share of the net pension liability related to its employees. The net pension liability attributed to the Fund's employees is allocated to the remaining employers based on their respective employer allocation percentage.

Plan Fiduciary Net Position

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

Pension Amount Netting

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

PLAN DESCRIPTION

The Sheriffs' Pension and Relief Fund (Fund) 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 sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the Sheriffs' Pension and Relief Fund's office.

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 three and one-third percent of the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

For members whose first employment made them eligible for membership in the system beginning on or after January 1, 2012, members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service the accrual rate is three and one-third percent. The retirement allowance is equal to

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

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 members whose first employment made them eligible for membership in the system beginning 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 members whose first employment made them eligible for membership in the system beginning 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 members whose first employment made them eligible for membership in the system beginning 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

Members are eligible to receive disability benefits if they have 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 member's 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 member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under 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 not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than 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 and 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 times a member first becomes eligible for

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

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 times 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.

Cost-of-Living Adjustments

Cost-of-living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost-of-living adjustments is dependent on the funded ratio.

Funding Policy - Plan members are required by statute to contribute 10.25 percent of their annual covered salary and the Beauregard Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.25 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Beauregard Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Beauregard Parish Sheriff's contributions to the System for the years ending June 30, 2022, 2021, and 2020 were \$723,220, \$701,489, and \$641,900, respectively, equal to the required contributions for each year.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2022.

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

At June 30, 2022, the Sheriff reported an asset of \$389,506 for its proportionate share of net pension asset. The net pension asset was measured as of June 30, 2021 and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension asset was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating Sheriffs, actuarially determined. At June 30, 2021 the Sheriff's proportion was .786008%, which was a decrease of .008624% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Sheriff recognized pension expense of \$107,711 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of \$91,655. At June 30, 2022, the Sheriff recognized deferred outflows of resources and deferred inflows of resources related to pension from the following:

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 542,354
Changes of assumptions	1,198,611	-
Net difference between projected and actual earnings on pension plan investments	-	3,517,407
Changes in proportion and differences between Sheriff's contributions and proportionate share of contributions	266,064	-
Differences between employer and proportionate share of contributions	130,769	79,453
Sheriff's contributions subsequent to the measurement date	723,220	-
Total	<u>\$ 2,318,664</u>	<u>\$ 4,139,214</u>

The \$723,220 reported as deferred outflows of resources related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2023	\$ (487,807)
2024	(414,831)
2025	(624,052)
2026	(1,017,080)
Total	<u>\$ (2,543,770)</u>

Actuarial Methods and Assumptions

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

The components of the net pension asset of the Sheriff as of June 30, 2021 are as follows:

Total Pension Liability	\$ 37,497,684
Plan Fiduciary Net Position	37,887,190
Total Net Pension Liability (Asset)	<u>\$ (389,506)</u>

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

Valuation Date	June 30, 2021
Actuarial Cost Method	Individual Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	6.90%, net of pension plan investment expense; including inflation
Discount Rate	6.90%
Projected Salary Increases	5.00% (2.50% Inflation, 2.50% Merit)

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

Mortality Rates	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.</p>
Expected Remaining Service Lives	<p>2021 – 5 years</p> <p>2020 – 6 years</p> <p>2019 – 6 years</p> <p>2018 – 6 years</p> <p>2017 – 7 years</p> <p>2016 – 7 years</p>
Cost of Living Adjustments	<p>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.</p>

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

The long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates 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 were 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. Estimates of arithmetic real rates of return for each major asset class based on the Fund’s target asset allocation as of June 30, 2021, are summarized in the following table:

Asset Class	Expected Rate of Return		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62.00%	7.08%	4.39%
Fixed income	25.00%	1.44%	0.36%
Alternative Investments	13.00%	4.38%	0.57%
Totals	100.00%		5.32%
Inflation			2.55%
Expected Arithmetic Nominal Return			7.87%

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

The discount rate used to measure the total pension asset was 6.90%. 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 those 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 asset.

Sensitivity to Changes in Discount Rate

The following presents the net pension liability (asset) of the Sheriff calculated using the discount rate of 6.90%, as well as what the Sheriff's net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower 5.90% or one percentage point higher 7.90% than the current rate, as of June 30, 2021:

	Changes in Discount Rate:		
	1.00% Decrease	Current Discount Rate 6.90%	1.00% Increase
Net Pension Liability (Asset)	\$ 4,276,740	\$ (389,506)	\$ (4,279,668)

Payables to the Pension Plan

These financial statements include a payable to the pension plan of \$56,989, which is the legally required contribution due at June 30, 2022. This amount is recorded in accrued expenses.

State of Louisiana, Public Employees Deferred Compensation Plan

The Sheriff offers membership in the State of Louisiana, Public Employees Deferred Compensation Plan, a qualified retirement plan under section 457 of the Internal Revenue Code administered by Great West Life and Annuity Insurance Company.

The Louisiana Deferred Compensation Plan provides state, parish and municipal employees with the opportunity to invest money on a before-tax basis, using payroll deduction. Participants defer federal and state income tax on their contributions. In addition, interest or earnings on the account accumulates tax-deferred. Participants may join the plan with as little as \$10 per pay period, \$20 per month, and contribute up to 100% of taxable compensation, not to exceed \$19,500 and \$20,500 per calendar years for 2021 and 2022, respectively. Additionally, if age 50 or older an additional amount may be deferred (up to \$6,500 and \$6,500 per calendar years 2021 and 2022 respectively) above the annual deferral limit.

A special "catch-up" provision may be used to invest up to \$40,000 per year for three years prior to retirement. Any amount excluded from gross income through salary reduction under a 403(b) annuity, a 401(k) profit-sharing plan or a Simplified Employee Pension (SEP) is to be treated as amounts deferred under this deferred compensation plan. Participants joining the Plan may choose the amount to contribute and the investment option(s). They may revise their choice at any time, transfer monies to other available investment options and may increase, decrease or stop deferrals any time. The Plan offers both a guaranteed option and variable investment options, from which participants may select a fund or combination of funds to satisfy their personal investment objectives. Each of the funds has independent investment objectives and utilizes different investment strategies. With the exception of the Great-West Guaranteed Fund, the remaining investment options are variable in nature. Values of the variable options are not guaranteed as to a fixed dollar amount and may increase or decrease according to the investment experience of the underlying portfolio. The expense to administer the Plan is borne by all participants. The administrative fee is .85% and is assessed on each of the options selected. The variable options also have investment management fees that vary based upon the option chosen. Both the administrative and investment

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

management fees are calculated and deducted daily on a pro-rata basis. There are no annual contract charges or transaction charges. At retirement, 100% of the account value will be applied to any of the following settlement options chosen. These options include among others:

- Periodic payment
- Payments over your lifetime
- Payments for a specific time or amount
- Joint and survivor benefits
- Lump-sum payment
- Any combination of the above options

The Plan is administered by Great-West Life and Annuity Insurance Company; 2237 South Acadian Thruway Suite 702; Baton Rouge, LA 70808; (800) 937-7604 or (225) 926-8086.

11. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan description – The Beauregard Parish Sheriff’s Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Beauregard Parish Sheriff’s Office’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 – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: attainment of 30 years of service at any age, or age 55 and 12 years of service if earlier; or, for employees hired after January 1st, 2012, the earliest of age 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service. Notwithstanding this, there is a minimum service requirement of 15 years for benefits.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer for the amount \$10,000. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 75% of the original amount of age 65, then to 50% at age 70, though not below amount \$10,000.

Employees covered by benefit terms – As of the measurement date June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	38
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	123
	161

Total OPEB Liability

The Sheriff’s total OPEB liability of \$9,407,064 as of the measurement date June 30, 2022, the end of the fiscal year.

Actuarial Assumptions and other inputs – The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

Inflation	3.00%
Salary increases	3.00%, including inflation
Prior discount rate	2.16%
Discount Rate	3.54%
Healthcare cost trend rates	5.50% annually until year 2030, then 4.50%
Mortality	SOA RP-2014 table

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2022, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2022.

Changes in the Total OPEB Liability

Balance at June 30, 2021	<u>\$ 11,135,919</u>
Changes for the year:	
Service cost	137,371
Interest	242,019
Differences between expected and actual experience	220,994
Changes in assumptions	(2,055,466)
Benefit payments and net transfers	(273,773)
Net changes	<u>\$ (1,728,855)</u>
Balance at June 30, 2022	<u>\$ 9,407,064</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 (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	1.00% Decrease (2.54%)	Current Discount Rate (3.54%)	1.00% Increase (4.54%)
Total OPEB liability	<u>\$ 11,128,787</u>	<u>\$ 9,407,064</u>	<u>\$ 8,051,891</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.00% Decrease (4.50%)	Current Trend (5.50%)	1.00% Increase (6.50%)
Total OPEB liability	<u>\$ 8,189,706</u>	<u>\$ 9,407,064</u>	<u>\$ 10,951,339</u>

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

For the year ended June 30, 2022, the Sheriff recognized OPEB expense of \$442,555. At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 672,994	\$ 456,782
Changes in assumptions	1,840,959	1,798,532
Total	<u>\$ 2,513,953</u>	<u>\$ 2,255,314</u>

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

Year ended June 30:	
2023	\$ 63,165
2024	63,165
2025	63,165
2026	63,165
2027	63,165
Thereafter	(57,184)

12. TAXES PAID UNDER PROTEST

The net position held for others in the agency funds at June 30, 2022, as reflected on Statement J, include \$2,046,198 of taxes paid under protest along with interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collection Agency Fund.

13. RESTRICTED FUND BALANCES

The sales tax fund had \$981,544 of restricted fund balance as of June 30, 2021. The fund balance is restricted by a ten year sales tax proposition passed by the voters of the parish with an expiration date of October 1, 2024.

14. EX-OFFICIO TAX COLLECTOR

The amount of cash on hand at year end was \$2,146,591. The unsettled balances of the Tax Collector Fund at June 30, 2022 consist of the following:

Ad valorem taxes	\$ 1,926,628
Refunds	3,378
Sales taxes	234,601
Total	<u>\$ 2,164,607</u>

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

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

Beauregard Parish School Board	\$	17,129,740
Beauregard Parish Police Jury		8,841,893
Beauregard Parish Library		2,411,734
Beauregard Parish Assessor		1,425,535
Beauregard Parish Sheriff		5,161,610
Louisiana Department of Agriculture and Forestry		46,679
Beauregard Parish Waterworks District No. 2		591,468
Beauregard Parish Fire District No. 1		561,925
Beauregard Parish Fire District No. 3		260,215
City of DeRidder		869,636
Town of Merryville		23,117
Beauregard Parish Waterworks District No. 5		69,432
Beauregard Parish Waterworks District No. 6		41,712
Louisiana Tax Commission		35,025
Total	\$	37,469,721

For the fiscal year ended June 30, 2022, the ad valorem taxes assessed and uncollected were due to movable property and the amounts are as follows:

	Uncollectible	Bankruptcy	Pending Payment	Change Order	Total
Beauregard Parish Police Jury	\$ 4,242	\$ -	\$ 2	\$ -	\$ 4,244
Beauregard Parish School Board	12,980	-	9	-	12,989
Beauregard Parish Assessor	1,101	-	1	-	1,102
Beauregard Parish Library	1,863	-	1	-	1,864
Beauregard Parish Sheriff	3,914	-	3	-	3,917
Beauregard Parish Waterworks					
District No. 6	392	-	-	-	392
Beauregard Parish Fire District No. 1	1,077	-	1	-	1,078
Beauregard Parish Fire District No. 3	147	-	-	-	147
City of DeRidder	29	-	-	-	29
Beauregard Parish Waterworks					
District No. 2	2,687	-	-	-	2,687
Total	\$ 28,432	\$ -	\$ 17	\$ -	\$ 28,449

Beauregard Parish Sheriff

Notes to the Financial Statements (Concluded)

The Beauregard Parish Sheriff collects and distributes sales taxes for the following governments:

	Total Collections	Collection Cost	Final Distribution
Beauregard Parish School Board (Outside all corporate limits 2.00%) (Inside DeRidder city limits 2.00%) (Inside Merryville city limits 1.00%)	\$ 15,823,848	\$ 28,781	\$ 15,795,067
Beauregard Parish Policy Jury (Outside all corporate limits 2.25%) (Inside DeRidder city limits .25%) (Inside Merryville city limits .25%)	9,616,520	24,965	9,591,555
Beauregard Parish Sheriff (.50%)	3,988,669	7,329	3,981,340
City of DeRidder (2.25%)	9,197,016	7,917	9,189,099
Town of Merryville (3.25%)	564,414	1,269	563,145
Total	\$ 39,190,467	\$ 70,261	\$ 39,120,206

The Beauregard Parish Sheriff collects and distributes occupational licenses for the following governments:

	Total Collections
Beauregard Parish Policy Jury	\$ 280,144
City of DeRidder	579,948
Town of Merryville	41,140
Total	\$ 901,232

15. PRIOR PERIOD ADJUSTMENT

In the government wide statement of activities an asset that was purchased for \$18,994 in the prior year was never added to the depreciation schedule for that year. It has been added during the current year creating a prior period adjustment which is an immaterial amount.

REQUIRED SUPPLEMENTAL INFORMATION

General Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amount	Budget to Actual differences over (under)
	Original	Final		
Revenues				
Taxes:				
Ad valorem	\$ 4,600,000	\$ 5,275,000	\$ 5,283,371	\$ 8,371
Intergovernmental:				
Federal grants	372,500	404,000	427,182	23,182
State grants	25,000	25,000	16,152	(8,848)
Local grants	56,500	57,000	12,910	(44,090)
State supplemental pay	380,000	380,000	380,345	345
Fees, charges and commissions for services	2,488,000	2,656,000	2,759,436	103,436
Investment income	20,500	10,000	8,549	(1,451)
Rental income	-	-	945	945
Miscellaneous	500	25,100	68	(25,032)
Total revenues	<u>\$ 7,943,000</u>	<u>\$ 8,832,100</u>	<u>\$ 8,888,958</u>	<u>\$ 56,858</u>
Expenditures				
General government				
Tax collector	\$ 290,000	\$ 279,500	\$ 271,091	\$ 8,409
Public Safety				
Administrative	786,000	726,000	714,126	11,874
Community services	536,000	352,000	278,895	73,105
Civil services	463,000	435,000	433,404	1,596
Criminal investigation	4,991,000	4,875,500	4,695,058	180,442
Custody of prisoners	3,016,000	2,877,000	2,826,892	50,108
Communications	717,000	660,000	653,462	6,538
Automotive services	558,000	472,000	643,903	(171,903)
Capital outlay	200,000	400,000	406,135	(6,135)
Total expenditures	<u>\$ 11,557,000</u>	<u>\$ 11,077,000</u>	<u>\$ 10,922,966</u>	<u>\$ 154,034</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (3,614,000)</u>	<u>\$ (2,244,900)</u>	<u>\$ (2,034,008)</u>	<u>\$ 210,892</u>
Other financing sources (uses):				
Transfers in	\$ 3,604,000	\$ 3,900,400	\$ 3,900,192	\$ (208)
Insurance proceeds	-	-	110,466	110,466
Sale of assets	10,000	37,000	37,010	10
Total other financing sources (uses)	<u>\$ 3,614,000</u>	<u>\$ 3,937,400</u>	<u>\$ 4,047,668</u>	<u>\$ 110,268</u>
Net change in fund balance	\$ -	\$ 1,692,500	\$ 2,013,660	\$ 321,160
Fund balances at beginning of year	<u>9,110,804</u>	<u>11,188,211</u>	<u>11,188,211</u>	<u>-</u>
Fund balances at end of year	<u><u>\$ 9,110,804</u></u>	<u><u>\$ 12,880,711</u></u>	<u><u>\$ 13,201,871</u></u>	<u><u>\$ 321,160</u></u>

Special Revenue Fund
Sales Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amount	Budget to Actual Differences Over (Under)
	Original	Final		
Revenues				
Taxes:				
Sales	\$ 3,700,000	\$ 3,900,000	\$ 3,965,981	\$ 65,981
Investment income	6,000	400	291	(109)
Total revenues	<u>\$ 3,706,000</u>	<u>\$ 3,900,400</u>	<u>\$ 3,966,272</u>	<u>\$ 65,872</u>
Expenditures				
General government	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 3,706,000</u>	<u>\$ 3,900,400</u>	<u>\$ 3,966,272</u>	<u>\$ 65,872</u>
Other financing sources (uses):				
Transfers out	<u>\$ (3,706,000)</u>	<u>\$ (3,900,400)</u>	<u>\$ (3,900,000)</u>	<u>\$ 400</u>
Net change in fund balance	\$ -	\$ -	\$ 66,272	\$ 66,272
Fund balances at beginning of year	<u>900,544</u>	<u>915,272</u>	<u>915,272</u>	<u>-</u>
Fund balances at end of year	<u><u>\$ 900,544</u></u>	<u><u>\$ 915,272</u></u>	<u><u>\$ 981,544</u></u>	<u><u>\$ 66,272</u></u>

Schedule of the Sheriff's Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2022

	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019
Sheriff's proportion of the net pension liability (asset)	.659117%	.661954%	.630562%	.671228%	.721692%
Sheriff's proportionate share of the net pension liability (asset)	\$ 2,610,107	\$ 2,950,671	\$ 4,002,111	\$ 2,906,601	\$ 2,767,435
Sheriff's covered-employee payroll	\$ 4,356,995	\$ 4,306,436	\$ 4,649,258	\$ 4,966,629	\$ 4,644,890
Sheriff's proportionate share of the net pension liability (asset) as a percentage of it's covered-employee payroll	59.91%	68.52%	86.08%	58.52%	59.58%
Plan fiduciary net position as a percentage of the total pension liability (asset)	87.34%	86.60%	82.10%	88.48%	90.41%

(Continued)

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the Sheriff's Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2022

	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>
Sheriff's proportion of the net pension liability (asset)	.718417%	.709793%	.786008%
Sheriff's proportionate share of the net pension liability (asset)	\$ 3,398,277	\$ 4,912,586	\$ (389,506)
Sheriff's covered-employee payroll	\$ 5,240,000	\$ 5,726,441	\$ 5,903,843
Sheriff's proportionate share of the net pension liability (asset) as a percentage of it's covered-employee payroll	64.85%	85.79%	-6.60%
Plan fiduciary net position as a percentage of the total pension liability (asset)	88.91%	84.73%	101.04%

(Concluded)

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the Sheriff's Pension Contributions
For the Year Ended June 30, 2022

	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019
Contractually required contribution	\$ 625,413	\$ 592,135	\$ 616,026	\$ 633,319	\$ 568,999
Contributions in relation to the contractually required contribution	<u>625,413</u>	<u>592,135</u>	<u>616,026</u>	<u>633,319</u>	<u>568,999</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Sheriff's covered-payroll	\$4,356,995	\$4,306,436	\$4,649,258	\$4,966,629	\$4,644,890
Contributions as a percentage of covered-employee payroll	14.25%	13.75%	13.25%	12.75%	12.25%

(Continued)

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the Sheriff's Pension Contributions
For the Year Ended June 30, 2022

	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>
Contractually required contribution	\$ 641,900	\$ 701,489	\$ 723,220
Contributions in relation to the contractually required contribution	<u>641,900</u>	<u>701,489</u>	<u>723,220</u>
Contribution deficiency (excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Sheriff's covered-payroll	\$ 5,240,000	\$ 5,726,441	\$ 5,903,843
Contributions as a percentage of covered-employee payroll	12.25%	12.25%	12.25%

(Concluded)

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2022

	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Total OPEB Liability					
Service cost	\$ 201,646	\$ 145,516	\$ 196,977	\$ 136,520	\$ 137,371
Interest	287,217	284,726	290,012	231,664	242,019
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(166,899)	92,639	(494,430)	521,374	220,994
Changes of assumptions	-	148,401	2,478,501	89,877	(2,055,466)
Benefit payments	(261,904)	(276,309)	(244,352)	(257,791)	(273,773)
Net change in total OPEB liability	<u>\$ 60,060</u>	<u>\$ 394,973</u>	<u>\$ 2,226,708</u>	<u>\$ 721,644</u>	<u>\$ (1,728,855)</u>
Total OPEB liability - beginning	<u>\$ 7,732,534</u>	<u>\$ 7,792,594</u>	<u>\$ 8,187,567</u>	<u>\$ 10,414,275</u>	<u>\$ 11,135,919</u>
Total OPEB liability - ending	<u><u>\$ 7,792,594</u></u>	<u><u>\$ 8,187,567</u></u>	<u><u>\$ 10,414,275</u></u>	<u><u>\$ 11,135,919</u></u>	<u><u>\$ 9,407,064</u></u>
Covered-employee payroll	\$ 3,954,761	\$ 4,073,404	\$ 4,213,478	\$ 4,339,882	\$ 5,140,877
Net OPEB liability as a percentage of covered-employee payroll	197.04%	201.00%	247.16%	256.59%	182.99%
Notes to Schedule:					
<i>Benefit Changes</i>	None	None	None	None	None
<i>Changes of Assumptions:</i>					
Discount Rate	3.62%	3.50%	2.21%	2.16%	3.54%
Mortality	RP-2000	RP-2000	RP-2014	RP-2014	RP-2014
Trend	5.50%	5.50%	4.50% to 5.50%	4.50% to 5.50%	4.50% to 5.50%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

OTHER SUPPLEMENTAL INFORMATION

Schedule of Cash on Hand, Taxes Collected for the Current Year
and an Itemized Statement of All Taxes Assessed and Uncollected
with Explanations of Uncollected Amounts by the Sheriff as the
Ex-Officio Tax Collector for the Parish of Beauregard
For the Year Ended June 30, 2022

Taxes collected as of June 30, 2022

Type of Taxes	Amount
Ad valorem taxes	\$ 37,198,793
Interest on delinquent taxes	24,810
Tax notices/adv/cost	65,362
La Tax Commission Assessment fees	35,026
Prior year taxes	982,104
Payments in lieu of taxes	22,643
State revenue sharing	751,737
Redemptions received	21,864
Sales taxes	39,190,467
Occupational licenses	902,003

Uncollected ad valorem taxes as of June 30, 2022

Parcel Number	Assessed Amount	Reason for failure to collect
1403190200AM	1,844	Uncollectible
1604405550A	2,835	Uncollectible
1332180697CT	53	Uncollectible
1101025550H	1,078	Uncollectible
705222400	44	Uncollectible
1101065718	282	Uncollectible
1101251550	61	Uncollectible
1301996030AM	91	Uncollectible
1101241091	157	Uncollectible
1604491723A	442	Uncollectible
1201362631Q	18	Payment pending
805613331	424	Uncollectible
1604002306A1	1,227	Uncollectible
1336992404	241	Uncollectible
1101065717	16,123	Uncollectible
0803003440A	424	Uncollectible
1201931095	3,105	Uncollectible

STATE OF LOUISIANA, PARISH OF BEAUREGARD

AFFIDAVIT

Mark Herford, Sheriff of Beauregard Parish

BEFORE ME, the undersigned authority, personally came and appeared, Mark Herford, the sheriff of Beauregard Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$ 2,146,591 is the amount of cash on hand in the tax collector account on June 30, 2022;

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2021, 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.

Signature
Sheriff of Beauregard

SWORN to and subscribed before me, Notary, this 30th day of November 2022 in my office DeRidder, Louisiana.

Sara Franks (Signature)
Sara Franks, # 153101
Notary Public
expires at death (Commission)

Schedule of Compensation, Benefits and
Other Payments to Agency Head
For the Year Ended June 30, 2022

Agency Head Name - Mark Herford

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 182,575
Benefits - insurance	10,478
Benefits - retirement	59,409
Deferred compensation	-
Benefits - other	-
Car allowance	-
Vehicle provided by government	Yes
Cell phone	-
Dues	-
Vehicle rental	-
Per diem	285
Reimbursements	-
Travel	-
Registration fees	50
Conference travel	-
Housing	1,898
Unvouchered expenses	-
Special meals	-
Other	-

Beauregard Parish Sheriff
 LLA Entity ID # 3070
 Justice System Funding Schedule -
 Collecting/Disbursing Entity
 For the Year Ended June 30, 2022

Schedule 8

<i>Cash Basis Presentation</i>	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
Beginning Balance of Amounts Collected	\$ 457,255	\$ 319,655
Collections:		
Civil Fees	\$ 439,204	\$ 666,045
Bond Fees	77,015	65,710
Asset Forfeiture/Sale		
Criminal Court Costs/Fees	274,688	344,595
Criminal Fines - Other	222,734	273,253
Probation/Parole/Supervision Fees	63,643	62,096
Interest Earned on Collected Balances	82	111
Subtotal Collections	\$ 1,077,366	\$ 1,411,810
Disbursements to Governments & Nonprofits:		
BPPJ Criminal Court Cost	\$ 49,595	\$ 50,216
BPPJ Criminal Court Fines	167,692	208,031
BPPJ Probations Fees	63,643	62,096
BPPJ Bond Fees	14,634	12,095
36th Judicial District Indigent Defender Fund-Criminal Court Costs	54,275	78,143
36th Judicial District Indigent Defender Fund-Bond Fees	15,866	13,221
36th Judicial District Chief Judge Criminal Court Costs	5,927	8,430
Brian Lestage Clerk Of Court-Criminal Court Costs	25,909	33,287
Brian Lestage Clerk Of Court-Bond Fees	1,232	1,126
City Of Deridder-Criminal Court Costs	450	217
Crimestoppers Criminal Court Costs	2,352	3,382
Department Of Public Safety Criminal Court Costs	1,570	755
Dhh/Th/Sci Criminal Court Costs	4,483	6,495
La Dept Of Wildlife & Fisheries Criminal Court Costs	16	-
La Commission On Law Enforcement Criminal Court Costs	4,939	6,043
Louisiana Supreme Court-Criminal Court Costs	502	760
District Attorney Criminal Court Costs	41,587	50,057
District Attorney Criminal Court Fines	27,441	32,454
District Attorney Restitution	8,695	17,705
District Attorney Bond Fees	18,946	16,036
Southwest Louisiana Criminalistics Lab Criminal Court Costs	60,746	73,007
Southwest Louisiana Criminalistics Lab Bond Fees	1,232	1,126
Treasurer State Of La-Cmis-Criminal Court Costs	3,525	5,057
Beauregard Parish Clerk Of Court-Civil Fees	5,514	9,850
Allen Parish Sheriff's Office-Civil Fees	-	80
Calcasieu Parish Sheriff's Office-Civil Fees	470	112

(Continued)

Beauregard Parish Sheriff
 LLA Entity ID # 3070
 Justice System Funding Schedule -
 Collecting/Disbursing Entity
 For the Year Ended June 30, 2022

Schedule 8

<i>Cash Basis Presentation</i>	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
Livingston Parish Sheriff's Office-Civil Fees	-	43
Orleans Parish Sheriff's Office-Civil Fees	-	180
City of DeRidder-Civil Fees	-	310
Vernon Parish Sheriff's Office-Civil Fees	-	258
East Baton Rouge Parish Sheriff-Civil Fees	-	64
Sabine Parish Sheriff's Office-Civil Fees	59	-
<hr/>		
Less: Amounts Retained by Collection Agency:		
Mark Herford Sheriff, Criminal Court Costs	6,680	8,855
Mark Herford Sheriff, Criminal Court Fines	27,602	32,768
Mark Herford Sheriff-Bond Fees	25,106	21,674
Mark Herford Sheriff-Interest Earned On Cash Bond Fund	82	111
Mark Herford Sheriff-Civil Fees	87,032	96,069
<hr/>		
Less: Disbursements to Individuals/3rd Party Collection Processing Agencies:		
Refunds	8,669	5,359
Other Disbursements To Individuals	478,495	391,443
<hr/>		
Subtotal Disbursements/Retainage	\$ 1,214,966	\$ 1,246,915
Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 319,655</u>	<u>\$ 484,550</u>
Ending Balance of "Partial Payments" Collected but not Disbursed	<u>\$ -</u>	<u>\$ -</u>
		(Concluded)

Beauregard Parish Sheriff
 LLA Entity ID # 3070
 Justice System Funding Schedule -
 Receiving Entity
 For the Year Ended June 30, 2022

Schedule 9

	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
Receipts From:		
Beauregard Parish Sheriff's Office - Criminal Court Costs	\$ 6,680	\$ 8,855
Beauregard Parish Sheriff's Office - Criminal Court Fines	27,602	32,768
Beauregard Parish Sheriff's Office - Bond Fees	25,106	21,674
Beauregard Parish Sheriff's Office - Civil Fees	87,032	96,069
Beauregard Parish Sheriff's Office - Interest on Collected Deposits	82	111
Subtotal Receipts	\$ 146,502	\$ 159,477
Ending Balance of Amounts Assessed but not Received	\$ -	\$ -

OTHER REPORTS

Schedule of Prior Year Audit Findings
Year Ended June 30, 2022

There were no prior year audit findings reported as of June 30, 2021.

Schedule of Current Year Audit Findings and Management's Response
Year Ended June 30, 2022

There were no current year audit findings reported as of June 30, 2022.

Windham & Reed, L.L.C.

A Professional Corporation

1620 North Pine Street
DeRidder, LA 70634
Tel: (337) 462-3211
Fax: (337) 462-0640

John A. Windham, CPA
Charles M. Reed, Jr., CPA

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

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Beauregard Parish Sheriff as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Beauregard Parish Sheriff's basic financial statements, and have issued our report thereon dated December 2, 2022.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

Purpose of this Report

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

Handwritten signature of John A. Windham, CPA in black ink.

DeRidder, Louisiana
December 2, 2022

Windham & Reed, L.L.C.

Certified Public Accountants

1620 North Pine Street
DeRidder, LA 70634
Tel: (337) 462-3211
Fax: (337) 462-0640

John A. Windham, CPA
Charles M. Reed, Jr., CPA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Beauregard Parish Sheriff (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving.
 - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
 - f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Written policies and procedures obtained and address the functions listed above.

Board or Finance Committee – Not Applicable

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds⁷. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Bank Reconciliations

- 3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

No exceptions noted.

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

No exceptions noted.

- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

No exceptions noted.

Collections (excluding electronic funds transfers)

- 4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

- 5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees responsible for cash collections do not share cash drawers/registers.
- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

No exceptions noted to the listed procedures.

- 6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

No exceptions noted.

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.
- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- c) Trace the deposit slip total to the actual deposit per the bank statement.
- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- e) Trace the actual deposit per the bank statement to the general ledger.

Examined two random deposit dates for each account, no exceptions noted.

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Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

No exceptions noted.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
 - a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

No exceptions noted.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
 - b) Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions noted.

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13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

No exceptions noted.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions noted.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and:
- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
 - d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions noted.

Payroll and Personnel

16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

No exceptions noted.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

No exceptions noted.

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions noted.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
- b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No exceptions noted.

Debt Service – Not Applicable

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

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22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Not applicable.

24. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exceptions noted.

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

No exceptions noted.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

No exceptions noted.

27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

No exceptions noted.

28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

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- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

No exceptions noted.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Windham & Reed CPA, L.L.C.
DeRidder, Louisiana
December 2, 2022