

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

DONALDSONVILLE, LOUISIANA



Ascension Parish Sheriff's Office

Donaldsonville, Louisiana

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2022



Prepared by:
Finance Section

ASCENSION PARISH SHERIFF

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INTRODUCTORY SECTION





Parish Seat
Courthouse
300 Houmas St. Suite E
P.O. Box 268
Donaldsonville, La. 70346-0268
Bus. Office: 225-473-8671
Fax: 225-621-8182
Dispatch: 225-473-8673
Jail: 225-473-8674



Gonzales Office
828 S. Irma Blvd., Suite 101
P. O. Box 118
Gonzales, La. 70707
Bus. Office: 225-621-8340
Civil: 225-621-8341
Dispatch: 225-621-8300
Warrants: 225-621-8308
Fax: 226-647-8156

BOBBY WEBRE
SHERIFF AND EX-OFFICIO TAX COLLECTOR

December 22, 2022

To the Citizens of Ascension Parish:

This Annual Comprehensive Financial Report (ACFR) is hereby submitted for the fiscal period July 1, 2021 - June 30, 2022. State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements in accordance with generally accepted auditing standards.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The Ascension Parish Sheriff's Office (APSO) financial statements have been audited by Faulk & Winkler, LLC, a firm of licensed certified public accountants. The independent audit involved examining, on a test basis, evidence supporting the amounts and the disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the APSO, financial statements for the fiscal year ended June 30, 2022, are fairly presented in conformity with generally accepted accounting principles (GAAP). The independent auditors' report is presented as the first document of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it. It can be found immediately following the report of the independent auditors.

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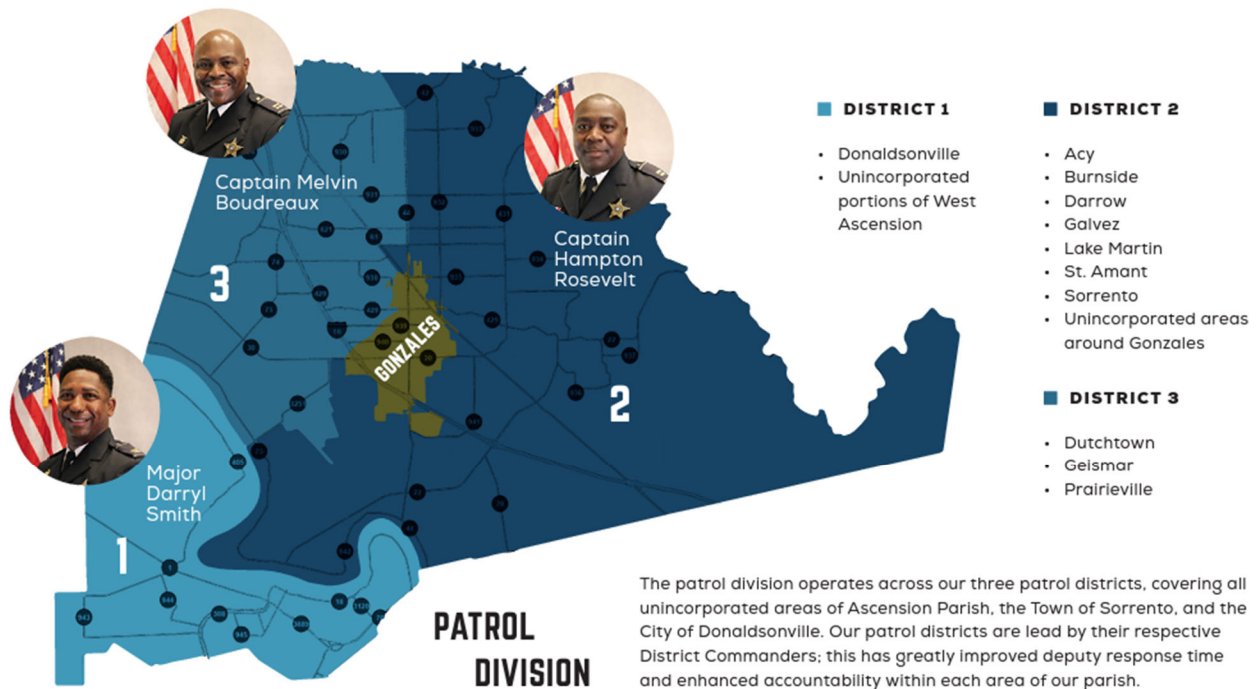
PROFILE OF THE GOVERNMENT



APSO was established in 1807 as a stand-alone political entity led by an elected Sheriff. The APSO takes great pride in providing progressive, professional, and cost-effective law enforcement services. Ascension Parish is located in southeast Louisiana and is one of 22 parishes that

make up Acadiana, the heartland of Cajun people and their culture. Ascension Parish has a total area of 303 square miles and has an estimated population of 128,369 residents.

APSO includes a number of divisions, units, and sections, each using innovative leadership and dedication when providing quality services to the residents of the parish. In order to facilitate the best use of resources while ensuring public safety is a top priority, APSO divides the parish into three patrol districts as indicated below. Also included in the parish is the City of Gonzales municipality where the Gonzales Police Department is the primary law enforcement agency.



As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Ascension Parish Sheriff (the Sheriff) serves a four-year term as the chief executive officer of the law enforcement district and is responsible for executing all court orders and processes, such as providing bailiffs, executing orders of the court, serving subpoenas, etc. Louisiana law also stipulates that the sheriff is responsible for collecting and dispersing all parish ad valorem taxes,

parish occupational license fees, state revenue sharing funds, fines and costs, and bond forfeitures imposed by the District Court.

As discussed in the notes to the financial statements, as the local governing authority, the Ascension Parish Council is considered to be the primary government of the parish. For a number of reasons, APSO is not considered to be a component unit of the Parish Council and, therefore, issues a “stand-alone” report. Some of the reasons for not including ASPO as part of the Parish Council reporting entity include: 1) APSO is a legally separate entity from the Parish Council, 2) APSO is a separately elected official by the citizenry in a general, popular election, 3) the Parish Council can neither impose its will on APSO nor does APSO provide significant benefits or burdens to the Parish Council, and 4) APSO is not fiscally dependent on the Parish Council.

The financial reporting entity of APSO includes all funds, for which APSO is financially accountable. Additionally, the collections and disbursements handled by APSO in his capacity as the Ex-Officio Tax Collector for Ascension Parish are reported within APSO's financial statements as a Custodial Fund. The custodial funds are used as depositories for civil suits, cash bonds, taxes, fees, deferred compensation plan, etc. Disbursements from these funds are made to various parish agencies, litigants in suits, etc., in the manner prescribed by law. The custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

DIVISIONS AND PROGRAMS OFFERED

APSO includes six main divisions which are comprised of multiple units, and sections. Each division uses innovative leadership and dedication when providing quality services to the residents of our area.

Divisions			
Administration Division	Provides support to all divisions of the agency. These functions are critical to the daily operation and mission of the agency.	Criminal Investigations Division	Serves and protects the community through professional impartial investigation of crimes and violent activity.
Communications Division	Responsible for maintaining the integrity of the 911 system, serving the citizens, businesses, and visitors within Ascension Parish.	Patrol Division	Comprised of marked units and motorcycles who respond to incidents of crime and traffic 24-hours a day.
Corrections Division	Comprised of the Parish Prison, Victim Notification, Visitation and Jail Release departments.	Training Division	This Division handles all aspects of training, including weapons, while also alerting the public to changes in Rifle and Pistol safety regulations.

In addition to the divisions and units that operate around the clock, APSO also has several specialized units that are comprised of highly trained deputies and officers who are responsible

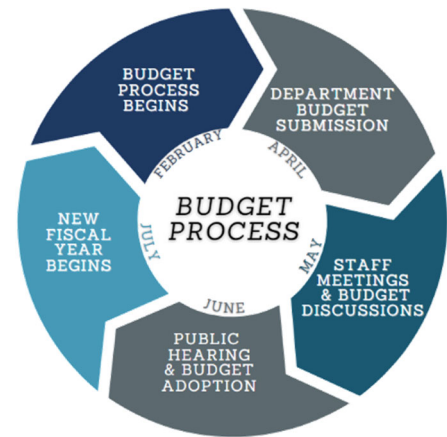
for conducting a variety of critical missions. Members of these specialized teams serve in a collateral duty capacity in addition to their permanent assignments. Among the units are the Crisis Response Team (CRT), Flotilla (Water Patrol), Hazardous Materials/Emergency Response (HAZMAT) Team, and K-9 Team.

Special Units	
Crisis Response Team (CRT)	<p>The APSO Crisis Response Team (CRT), established in 1993, is a highly trained, specially equipped unit designed to provide an organized response to uncommon threats, such as hostage situations, barricaded suspects, sniper incidents, and high-risk warrant services.</p> 
Flotilla Section	 <p>The primary mission of the Flotilla Section is to patrol the Ascension Parish waterways. This includes the search, rescue, and recovery of victims involved in boating accidents in Ascension Parish. In addition, they perform routine water-way inspections to ensure that boaters are following proper safety standards as required by state and federal laws.</p>
Hazardous Materials/Emergency Response Team	<p>The HAZ-MAT Team has advanced training to protect life, property, and the environment. Team members directly intervene at a hazardous material release to rescue any contaminated individuals and to contain or otherwise control the negative effects of a release.</p> 
K-9 Team	 <p>Our canines and their handlers have greatly enhanced our narcotics unit's work to fight drug-related crime in Ascension Parish, and they play a critical role in removing drugs, illegal weapons, and criminals from our community.</p>

BUDGET PREPARATION

The annual budget serves as the foundation for APSO’s financial planning and control. The budget process begins in April of each year, with a call for budget requests by department heads throughout the agency. Operating expenditures, under the direct control of department heads, are submitted with justifications to the finance section. Requests for budget allocations must be justified in detail, regardless of the category for which the request is made.

Once budget requests are received from all departments, meetings are held involving the sheriff, colonel, deputy chiefs, chief financial officer, and various department heads. During these meetings, each department head provides a justification for his or her request. Reductions to a request may be made during the manager’s justification or during discussions between the sheriff and executive staff.



Based on the budget meetings and discussions, the chief financial officer then submits the proposed operating budget to the Sheriff for review prior to June 1st. After a public hearing to obtain citizen input, the Sheriff legally adopts the budget. Amendments made to APSO’s original adopted budget requires the approval of the Sheriff and are then legally adopted; however, certain transfers within the line items that do not affect appropriations may be made without the Sheriff’s approval.

Budgetary control is maintained at the function (i.e., public safety) level and expenditures may not legally exceed appropriations at the department level. Budgetary changes at the department level within the major function are made at the discretion of the Sheriff.

FACTORS AFFECTING ECONOMIC CONDITION

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment and economic conditions within which APSO operates.

Local Economy



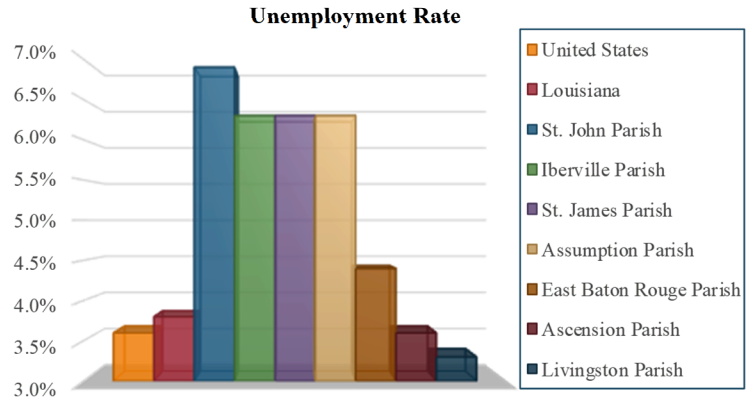
Ascension Parish is strategically located between Baton Rouge and New Orleans and is in the middle of the Gulf South’s “energy alley” on Interstate Highway 10 on the Mississippi River. Due to the parish’s proximity to three (3) deep-water river ports (Baton Rouge, South Louisiana and New Orleans) and three (3) Class A freight railways (Canadian

National, Kansas City Southern and Union Pacific), Ascension Parish has become the epicenter of the nation’s chemical and petrochemical industrial establishment. Since 2006, Ascension has landed over \$10.5 billion in capital investment projects that have created over 3,200 jobs.

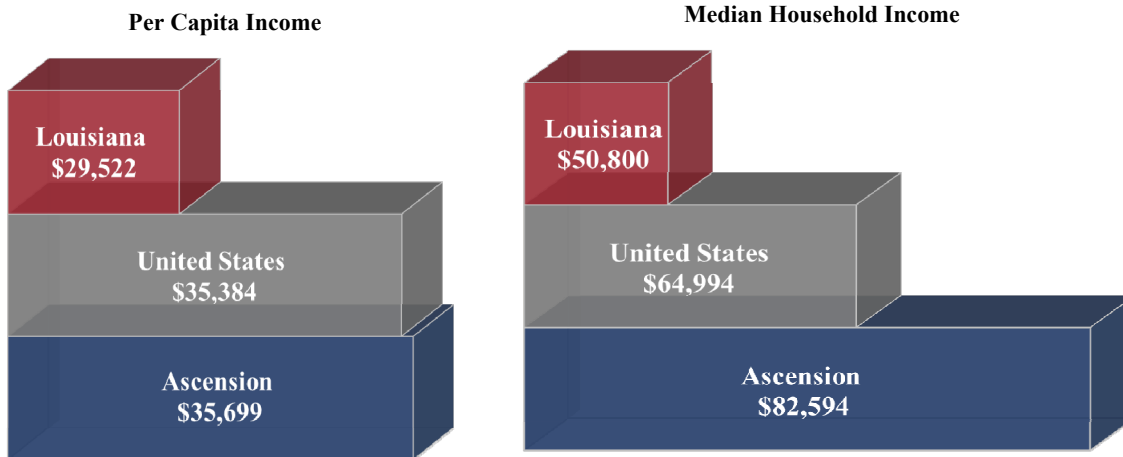
Ascension Parish has seen the job market increase by 1.3% over the last year with future growth over the next ten years predicted to be 29.7%. The Ascension Parish unemployment rate continues to be lower than most of the surrounding parishes and the State but remains the same as the Nation (See Table 1).

Table 1: Unemployment Rate Comparison

Primary Government Entity	June 2022 Unemployment Rate
United States	3.6%
Louisiana	3.8%
St. John Parish	6.9%
Iberville Parish	6.3%
St. James Parish	6.3%
Assumption Parish	6.3%
East Baton Rouge Parish	4.4%
Ascension Parish	3.6%
Livingston Parish	3.3%



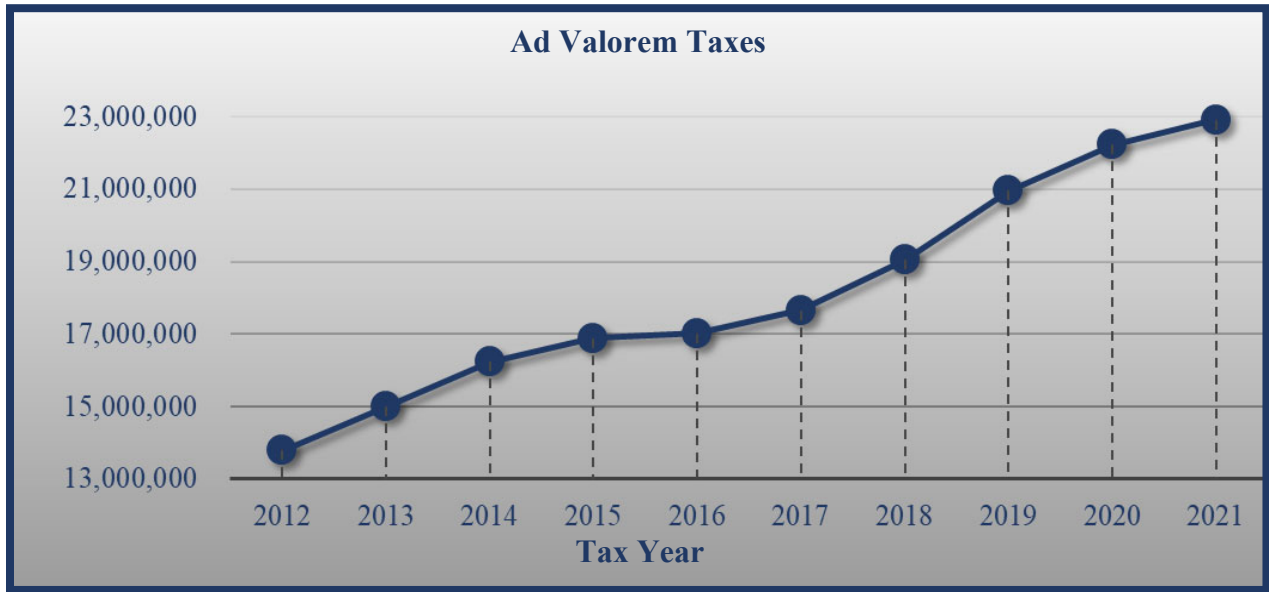
As the charts below illustrates, based on the most recent estimates available, Ascension Parish enjoys a higher per capita income and median household income than the national and State averages. Comparatively, Ascension Parish’s per capita income of \$35,699 is consistent with the State’s \$35,384, while its median (mid-point) household income is 62.6% above the State’s and 27.1% above the national average. In 2019, Ascension Parish had a median income of \$80,527 compared to \$82,594 in 2020 representing a 2.57% annual growth.



Source: U.S. Census Bureau

REVENUES

As a result of the recent job market surge, Ascension Parish has also witnessed a rise in one of the largest revenue streams for the APSO, ad valorem taxes (property taxes). An expanding job market yields the need for additional housing and urban development, providing a direct correlation to the increase of Ad Valorem Taxes within our community.



The State of Louisiana offers several tax abatements as an incentive to promote economic development. Two tax abatements that directly affect APSO are the Industrial Ad Valorem Tax Exemption Program (ITEP) and the Restoration Tax Abatement Program (RTA).

The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP) is an original state program, which offers an attractive tax incentive for manufacturers within the state. The program abates, up to ten years, local property taxes (ad valorem) on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. This exemption is granted per contract with the Louisiana Department of Economic Development and will specify the buildings and/or personal property items covered under the exemption.

The Restoration Tax Abatement Program (RTA) is an incentive created for municipalities and local governments to encourage the expansion, restoration, improvement, and development of existing structures in downtown development districts, economic development districts and historic districts. The RTA program abates, up to ten years, local property taxes (ad valorem) on the renovations and improvements of existing commercial structures and owner-occupied residences. The abatement of ad valorem taxes is on the increased value of the property from the restoration, improvement, development, or expansion of an existing structure.

<u>Tax Abatement/Refund Program</u>	<u>Amount of Taxes Abated During the 2022 Year</u>
Industrial Tax Exemption Program	\$ 16,026,760
Restoration Tax Abatement Program	\$ 15,039
Total Tax Abatement	\$ 16,041,799

Even with tax abatements, ad valorem taxes have continued to rise. From 2013 to 2021, ad valorem taxes have risen 62%.

The same factors that have caused the increase in ad valorem taxes have also increased other revenue streams. As more job opportunities become available, the population will continue an upward climb, which grants the opportunity for enhanced spending in the area. These factors combined allow for an increase in the second highest revenue stream for APSO, Sales Tax.

In 2022, the APSO received \$16,031,653 in sales tax, an 57% increase over the \$10,213,682 received in 2013.

LONG-TERM FINANCIAL PLANNING

APSO has been resilient despite the pandemic and the state government shutdown because of years of conservative and sound financial management. The annual budget is the foundation in planning for continued financial stability and is monitored on a consistent basis via the budget reporting process.







The APSO is committed to building and maintaining a strategic reserve which at a minimum constitutes no less than two months of operating expenditures, as recommended by the GFOA. For fiscal year 2022, APSO's General Fund ended with a fund balance of \$35 million, whereas operating expenditures totaled \$44.1 million, which provides for 7.5 times more than the recommended minimum fund balance.

The APSO continues to move forward on several large capital improvement projects to further strengthen the department and to continue to grow with our surrounding community.

(continued)

MAJOR INITIATIVES

The Sheriff continues the agency’s dedicated focus on maintaining the safety of the people living and working in Ascension while ensuring transparency to keep the community’s trust. Some initiatives accomplished this year are listed below.

MAJOR INITIATIVES AT A GLANCE		Re-established the K-9 Division to further enhance the abilities of the Narcotics Unit
		Created 3 patrol districts in each area of the Parish
		Awarded national accreditation by Commission on Accreditation for Law Enforcement Agencies, Inc.
		Created new crime task force in Donaldsonville
		Sheriff Webre completed the National Sheriff Leaders Course at the National FBI Academy
		Body camera implementation

RELEVANT FINANCIAL POLICIES

APSO has established and adopted comprehensive financial policies to improve the APSO’s financial stability, to balance the needs of the organization with the resources available for use, and to assist APSO with careful financial planning. The policies set forth below are consistent guidelines for fiscal planning and performance and support APSO’s commitment to sound financial management and financial stability.

Relevant Financial Policies	
Budgeting	The budgeting policy was adopted to reflect the systematic approach of financial management by the creation and implementation of an annual comprehensive budget. The budget is adopted each fiscal year and presents a complete financial plan for the general fund and each special revenue fund having expenditures of \$500,000 or more.
Capital Assets	To clearly define what constitutes a capital asset, the capitalization threshold, and to provide guidance for the management of capital assets purchased by the Ascension Parish Sheriff’s Office.
Cash Handling	It is the policy of the Ascension Parish Sheriff’s Office to properly handle and document cash transactions and to maintain accurate records of cash transactions in order to protect the integrity of office operations and ensure the public trust.
Contractual Agreements	To provide guidance for the purchase of materials, supplies or construction of public works by and for the Ascension Parish Sheriff’s Office.

Credit Cards	Establishes minimum standards for possession and use of all credit cards to ensure compliance with internal control policies, allowable business uses, documentation requirements, required approvers, and the monitoring of card usage.
Grant Administration & Purchasing	Governs all grant related activity and expenditures to ensure the proper progression and accounting of financial expenditures in accordance with state and federal requirements.
Purchasing & Disbursements	Governs the initiation, authorization, and approval process for all purchases and disbursements.

ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) presents an annual Certificate of Achievement for Excellence in Financial Reporting to a governmental entity who presents an annual comprehensive financial report (ACFR). In order to receive this prestigious award, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The Ascension Parish Sheriff’s Office believes that our current ACFR meets the Certificate of Achievement Program's requirements, and we will be submitting it to the GFOA to determine its eligibility for the certificate. The preparation of this report on a timely basis could not have been possible without the efficient and skillful efforts of our Finance Section as well as additional members of APSO departments. We would like to express our sincere appreciation for their assistance in providing the data necessary to prepare this report and for their commitment to maintaining the highest standards of professionalism in the management of the Ascension Parish Sheriff’s Office.

Respectfully submitted,



Robert P. Webre
Sheriff



Kathleen LoCicero, CFE
Chief Financial Officer

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

PRINCIPAL ELECTED AND APPOINTED OFFICIALS

AS OF JUNE 30, 2022

SHERIFF

Robert “Bobby” Webre



EXECUTIVE OFFICER

Col. Paul Robert



DEPUTY CHIEF

Lt. Col. Donald Capello



DEPUTY CHIEF

Lt. Col. Laura Gremillion



DEPUTY CHIEF

Lt. Col. Cody Melancon



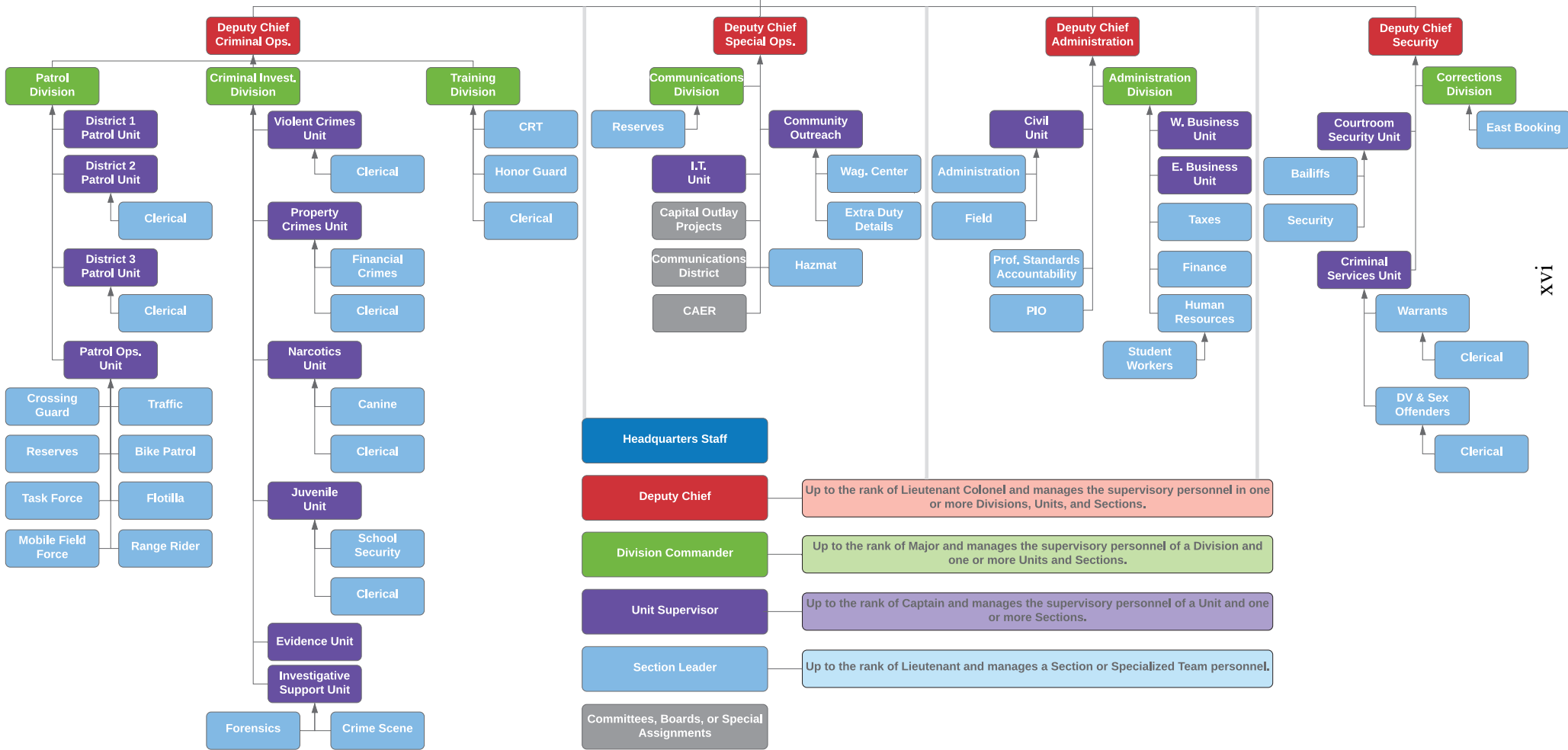
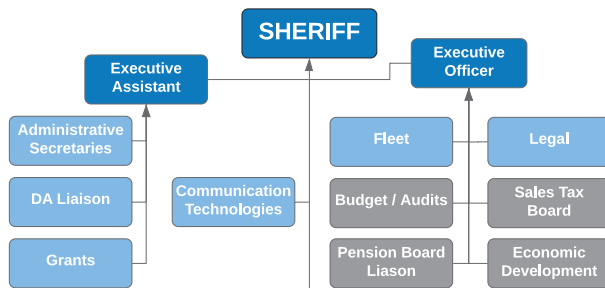
CHIEF FINANCIAL OFFICER

Kathleen LoCicero





Ascension Parish Sheriff's Office
Organizational Chart
Effective January 1, 2021



Headquarters Staff

Deputy Chief — Up to the rank of Lieutenant Colonel and manages the supervisory personnel in one or more Divisions, Units, and Sections.

Division Commander — Up to the rank of Major and manages the supervisory personnel of a Division and one or more Units and Sections.

Unit Supervisor — Up to the rank of Captain and manages the supervisory personnel of a Unit and one or more Sections.

Section Leader — Up to the rank of Lieutenant and manages a Section or Specialized Team personnel.

Committees, Boards, or Special Assignments

FINANCIAL SECTION





INDEPENDENT AUDITORS' REPORT

The Honorable Robert P. Webre
Ascension Parish Sheriff
Donaldsonville, Louisiana

Opinion

We have audited the accompanying financial statements of the governmental activities, the General Fund of the **ASCENSION PARISH SHERIFF (the Sheriff)**, and the aggregate remaining fund information of the Sheriff as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the 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 General Fund, and the aggregate remaining fund information of the Sheriff, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Governmental Auditing Standards*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff and to meet our 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 these 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 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.

Auditors' 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 auditors' 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, *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Governmental 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, *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Governmental Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk 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 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 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11, budgetary comparison information on page 47, the schedule of changes in total OPEB liability and related ratios on page 48, the schedule of proportionate share of the net pension liability/asset to Sheriffs' Pension and Relief Fund on page 49, the schedule of employer's contributions to the Sheriffs' Pension and Relief Fund on page 50, and the notes to the required supplementary information on pages 51 to 53 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The Sheriff's sworn statement, and the schedule of compensation, benefits and other payments to agency head are presented in accordance with Louisiana Revised Statutes (LRS) 24:513(A)(3). In addition, LRS 24:515.2 requires the Justice System Funding Schedule – Receiving Entity and Justice System Funding Schedule – Collecting/ Disbursing Entity to be presented. These schedules are presented for purpose of additional analysis and are not a required part of the 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us. In our opinion, the other supplementary information on pages 55 to 60 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 auditors' 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 there on.

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 22, 2022, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
December 22, 2022

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

MANAGEMENT’S DISCUSSION AND ANALYSIS

Our analysis of the Ascension Parish Sheriff’s (Sheriff) financial performance provides an overview of the Sheriff’s financial activities for 2022. The Management’s Discussion and Analysis (MD&A) is designed to focus on the current year’s activities and currently known facts. This MD&A should be read in conjunction with the financial statements which begin on Exhibit A.

FINANCIAL HIGHLIGHTS

In 2022, the revenues of the Sheriff’s governmental activities decreased by 1.9%, compared to the prior year. The primary factors driving the decrease in revenues are related to the decrease in operational grants and contributions. Expenses for 2022 decreased from 2021 due to decreased personnel costs. Also, expenses related to the materials and supplies, operating services, and travel increased in 2021. Throughout this period, the Sheriff has focused on maintaining a logical and thoughtful alignment of resources to continue to fulfill its purpose within the Parish of Ascension (“Parish”).

The major financial highlights for 2022 are as follows:

- Assets and deferred outflows of resources increased from \$79.3 million in 2021 to \$81.1 million in 2022, primarily due to the increases in receivables of \$840,000, an increase in cash of \$2.3 million, and a decrease in capital assets and right of use assets of \$865,000.
- The primary government’s total net position increased by \$6.2 million during 2022 compared to \$1 million during 2021. The increase was primarily due to the increases in taxes of \$3.1 million compared to 2021.
- As of the end of the year, the Sheriff’s General Fund reported a fund balance of \$35 million, which is an increase of \$1.9 million from the prior year’s fund balance of \$33.1 million. Of this fund balance, \$34.4 million is unassigned and can be used at the Sheriff’s discretion.

Significant aspects of the Sheriff’s financial well-being for 2022 are detailed throughout this analysis.

USING THIS ANNUAL REPORT

The Sheriff's financial statements focus on the governmental unit as a whole (government-wide) and on the individual governmental fund. Both perspectives (government-wide and fund basis) allow the reader to address relevant questions, broaden a basis for comparison from year to year, and should enhance the Sheriff's accountability.

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 13 and 14) provide information about the activities of the Sheriff and present a long-term view of the Sheriff's finances.

Fund financial statements start on page 15. For governmental activities, these statements depict how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Sheriff's operations in more detail than the government-wide statements by providing information about the Sheriff's General Fund.

The Sheriff's auditors have provided assurance in their independent auditors' report, located immediately preceding this MD&A, that the financial statements are fairly presented in all material respects. Varying degrees of assurance are being provided by the auditor regarding the Required Supplementary Information and Other Supplementary Information. A user of this report should read the independent auditors' report carefully to ascertain the level of assurance being provided for each part of this report.

Reporting on the Sheriff

Our analysis of the Sheriff as a whole begins on page 13. The Statement of Net Position and the Statement of Activities report information about the Sheriff and its activities in a way to determine if the Sheriff is in better condition as a result of the year's financial results. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting, which is similar to accounting methods used by most private-sector companies. All of the revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported in these statements for some items that will only result in cash flows in future fiscal periods.

These two statements report the Sheriff's net position and related changes. One can think of the Sheriff's net position – the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources – as one way to measure the Sheriff's financial position. Over time, increases or decreases in the Sheriff's net position are one indicator of whether its financial health is improving or deteriorating. One will need to consider other non-financial factors, however, such as changes in the Parish's ad valorem tax base, to assess the overall financial health of the Sheriff.

The Statement of Net Position and the Statement of Activities consist only of governmental activities.

Governmental activities - All of the Sheriff's basic services are reported here. Ad valorem and sales taxes finance the majority of these activities.

At June 30, 2022, the Sheriff's net position was \$24 million of which \$2.4 million was considered unrestricted, due to recognition of long-term liabilities related to the Sheriff's pension plan and other post-employment benefits which it offers to its employees and are fully funded. Restricted net position is normally reported separately to show legal constraints from debt covenants and enabling legislation that limits the Sheriff's ability to use the net position for day-to-day operations. The Sheriff had restricted net position of approximately \$2.2 million as of June 30, 2022.

Our analysis of the primary government focuses on the net position and change in net position of the Sheriff's governmental activities as follows:

Ascension Parish Sheriff		Statement of Net Position	
		June 30, 2022 and 2021	
		Governmental	
		Activities	
		2022	2021
Current and other assets	\$	40,217,357	\$ 35,337,131
Capital and right-of-use-assets, net		23,486,582	22,621,804
Total assets		63,703,939	57,958,935
Deferred outflows of resources		17,438,265	21,374,503
Total assets and deferred outflows of resources	\$	<u>81,142,204</u>	<u>\$ 79,333,438</u>
Current liabilities	\$	2,031,999	\$ 1,498,725
Long-term liabilities		31,366,811	55,511,322
Total liabilities		33,398,810	57,010,047
Deferred inflows of resources		23,695,925	4,484,505
Net position (deficit):			
Net investment in capital assets		19,426,088	18,913,688
Restricted		2,195,053	450,464
Unrestricted		2,426,328	(1,525,266)
Total net position		<u>24,047,469</u>	<u>17,838,886</u>
Total liabilities, deferred inflows of resources, and net position (deficit)	\$	<u>81,142,204</u>	<u>\$ 79,333,438</u>

Net position of the Sheriff's governmental activities increased by \$6.2 million during 2022. Unrestricted net position represents the part of the net position that can be used to finance day-to-day operations at the Sheriff's discretion. The changes in net position are discussed later in this analysis.

The results of the past two year's operations for the primary government as a whole, as reported in the Statement of Activities, are as follows:

Ascension Parish Sheriff		Changes in Net Position	
		June 30, 2022 and 2021	
		Governmental	
		Activities	
		2022	2021
Revenues			
Program revenues:			
Charges for services	\$	6,197,451	\$ 6,305,577
Operating grants and contributions		4,267,780	5,121,406
Capital grants		-	48,503
General Revenues:			
Taxes		38,945,035	35,838,409
Interest		40,409	28,480
Gain on sale of assets		37,248	98,510
Grants and contributions not restricted to specific program		1,524,473	1,570,456
Other		675,801	695,524
Total revenues		51,688,197	49,706,865
Function/Program expenses:			
Public safety		45,479,614	48,693,889
Change in net position		6,208,583	1,012,976
Beginning net position		17,838,886	16,825,910
Ending net position	\$	24,047,469	\$ 17,838,886

The increase in net position of \$6.2 is primarily attributable to increases in tax revenues, change in valuation of net pension liability/benefit, and a decrease in public safety expenses when compared to 2021 amounts. Public safety expenses decreased primarily due to personnel costs related to pensions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

Reporting on the Sheriff as a Whole

Our analysis of the Sheriff's General Fund begins on page 15 with the fund financial statements that provide detailed information about the General Fund. The General Fund is required by State law. However, the Sheriff may establish funds to account for specific sources of funding and spending for particular purposes. The Sheriff has not established any funds other than the General Fund.

Governmental funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. All of the Sheriff's basic services are reported in the General Fund. This fund is reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Sheriff's general government operations and the basic services it provides. Governmental fund information helps users determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs.

Notes to the financial statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements and can be found on Exhibit A-8.

Other information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning original and final budgetary comparisons to actual results for the year for the Sheriff's major fund, the General Fund, which can be found on Exhibit B. Additionally, information regarding the Sheriff's the schedule of changes in net other post-employment benefits liabilities (OPEB) and related ratios, schedule of proportionate share of net pension liability (last ten fiscal years), and schedule of pension contributions (last ten fiscal years) can be found at Exhibits B-1 through B-3.

Information regarding the Sheriff's compensation is presented on Exhibit C-2. Additionally, the Justice System Funding Schedules as required by the State of Louisiana are located at Exhibits C-3 and C-4.

Financial Analysis of the General Fund

The general government operations of the Sheriff are accounted for in the General Fund. The focus of this fund is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Sheriff's financing requirements.

A summary of general governmental operations for 2022 and 2021 is as follows:

	(in thousands)	
	2022	2021
Revenues and other financing sources	\$ 51,156	\$ 52,324
Expenditures and other financing uses	49,270	48,802
Net change in fund balance	1,886	3,522
Beginning fund balance	33,111	29,589
Ending fund balance	\$ 34,997	\$ 33,111

The Sheriff's General Fund experienced a surplus of \$1.9 million during 2022. The increase in fund balance is primarily due to the increase of sales taxes of \$2.5 million, a decrease in grant revenues of \$2.1 million, along with a reduction in personnel related costs, as previously mentioned. As of June 30, 2022, the fund balance of the General Fund was \$35 million compared to the fund balance of \$33.1 million at June 30, 2021. Unassigned fund balance was \$34.4 million at June 30, 2022. Unassigned resources are available for utilization at the Sheriff's discretion to fund activities within the mission of the office.

Sources of the General Fund's revenues are summarized below:

	(in thousands)			
	2022		2021	
	Revenue	%	Revenue	%
<u>Source of revenue and other financing sources</u>				
Taxes	\$ 38,945	76.1	\$35,838	68.5
Federal, state and local grants	3,317	6.5	5,436	10.4
Fees, charges for service, and commissions	6,322	12.4	6,154	11.8
Other revenues and financing sources	2,532	4.9	4,867	9.3
Interest income	40	0.1	29	0.1
Total	\$ 51,156	100.0	\$52,324	100.0

General Fund expenditures increased by approximately \$468,000 or 1%, from \$48.8 million in 2021 to \$49.2 million in 2022. The increase is primarily a result of increases in personnel service costs and related benefits of \$1.3 million, a decrease in capital outlay of \$2.5 million and an increase in general operating expenses of \$624,000.

Capital and Right of Use Assets

At June 30, 2022, the Sheriff had approximately \$23.5 million invested in capital assets and right of use assets, net of accumulated depreciation and amortization, comprised of buildings, office equipment, software, furniture, fleet vehicles, and leased equipment and vehicles. More detailed information about the Sheriff's capital assets and right of use assets is presented in Note 6 to the financial statements.

	(Restated)			
	Beginning			Ending
	Balance	Increases	Decreases	Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,868,576	\$ -	\$ -	\$ 1,868,576
Construction in progress	<u>424,786</u>	<u>436,706</u>	<u>(424,786)</u>	<u>436,706</u>
Total capital assets, not being depreciated	<u>2,293,362</u>	<u>436,706</u>	<u>(424,786)</u>	<u>2,305,282</u>
Capital assets being depreciated:				
Buildings and improvements	13,762,484	1,183,267	-	14,945,751
Equipment and vehicles	<u>23,819,864</u>	<u>1,674,166</u>	<u>(994,857)</u>	<u>24,499,173</u>
Total capital assets being depreciated	<u>37,582,348</u>	<u>2,857,433</u>	<u>(994,857)</u>	<u>39,444,924</u>
Less accumulated depreciation for:				
Buildings and improvements	2,284,548	369,578	-	2,654,126
Equipment and vehicles	<u>15,737,885</u>	<u>2,054,845</u>	<u>(975,742)</u>	<u>16,816,988</u>
Total accumulated depreciation	<u>18,022,433</u>	<u>2,424,423</u>	<u>(975,742)</u>	<u>19,471,114</u>
Total capital assets, being depreciated, net	<u>19,559,915</u>	<u>433,010</u>	<u>(19,115)</u>	<u>19,973,810</u>
Right of use lease assets				
Office space	-	120,000	-	120,000
Equipment and vehicles	<u>1,324,162</u>	<u>695,364</u>	<u>(321,447)</u>	<u>1,698,079</u>
Total lease assets, being amortized	<u>1,324,162</u>	<u>815,364</u>	<u>(321,447)</u>	<u>1,818,079</u>
Less accumulated amortization for:				
Office space	-	24,000	-	24,000
Equipment and vehicles	<u>555,635</u>	<u>301,659</u>	<u>(270,705)</u>	<u>586,589</u>
Total accumulated amortization	<u>555,635</u>	<u>325,659</u>	<u>(270,705)</u>	<u>610,589</u>
Total lease assets being amortized, net	<u>768,527</u>	<u>489,705</u>	<u>(50,742)</u>	<u>1,207,490</u>
Governmental activities capital assets, net	<u>\$22,621,804</u>	<u>\$ 1,359,421</u>	<u>\$ (494,643)</u>	<u>\$ 23,486,582</u>

Long-term Liabilities

At the end of 2022, the Sheriff had \$29.7 million in long-term liabilities compared to \$55.5 million at the end of 2021, an decrease of \$25.8 million, as shown below:

	(Restated) June 30, 2021	Additions	Deletions	June 30, 2022	Due Within One Year
Governmental activities:					
Net pension liability (asset)	\$ 24,145,730	\$ 3,154,630	\$ 25,664,885	\$ (1,635,475)	\$ -
OPEB liability	24,935,617	5,815,977	6,183,302	24,568,292	662,000
Compensated absences	2,709,721	28,304	-	2,738,025	1,002,341
Financed purchases	2,939,589	740,849	797,227	2,883,211	909,808
Right of use leases	780,665	790,134	393,516	1,177,283	389,398
Total	<u>\$ 55,511,322</u>	<u>\$ 10,529,894</u>	<u>\$ 33,038,930</u>	<u>\$ 29,731,336</u>	<u>\$ 2,963,547</u>

More detailed information about the Sheriff’s long-term liabilities is presented in Notes 7, 8, and 9 to the financial statements.

BUDGETARY HIGHLIGHTS

During 2022, the Sheriff amended its budget to reflect changes that occurred throughout the year. Revenues were below amended budget revenues by \$1,3 million or 2.5%. Actual expenditures ended below the final budgeted expenditures by \$106,000, or less than 1%.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS

The Sheriff is dependent on property and sales tax collections in the Parish for almost 73% of its total operating revenues and other financing sources. The Sheriff expects revenues from ad valorem taxes to remain relatively consistent for the fiscal year ending June 30, 2023 compared to actual June 30, 2022 fiscal year results. The budgeted expenditures for the 2023 fiscal year are expected to increase by \$1.5 million due to increases in personnel services and related benefits, and maintenance, materials and supplies. Capital outlays are expected to decrease from \$4 million experienced in 2022 to \$3.5 million in 2023.

Contacting the Sheriff’s Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Sheriff’s finances and to show accountability for the money it receives. Any questions about this report or requests for additional financial information should be directed to the Sheriff’s office:

Sheriff Robert “Bobby” Webre Ascension Parish Sheriff 300 Houmas Street Donaldsonville, LA 70346	Phone: (225) 473-8671 Website: www.ascensionsheriff.com
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BASIC FINANCIAL STATEMENTS





ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

STATEMENT OF NET POSITION

June 30, 2022

	Governmental Activities
ASSETS	
Cash	\$ 32,110,089
Certificate of deposit	2,291,218
Receivables	3,620,997
Restricted cash:	
Cash - self insurance fund	260,132
Cash - equitable sharing	299,446
Net pension asset	1,635,475
Capital assets - nondepreciable, net	2,305,282
Capital assets - depreciable, net	19,973,810
Right of use assets - amortizable, net	1,207,490
Total assets	63,703,939
DEFERRED OUTFLOWS OF RESOURCES	
Other post-employment benefits	8,588,538
Pension asset	8,849,727
Total deferred outflows of resources	17,438,265
Total assets and deferred outflows of resources	\$ 81,142,204
LIABILITIES	
Accounts payable and accrued liabilities	\$ 1,598,229
Insurance claims payable	433,770
Long-term liabilities:	
Due within one year, financed purchases	909,808
Due in more than one year, financed purchases	1,973,403
Due within one year, right-of-use leases	389,398
Due in more than one year, right-of-use leases	787,885
Due within one year, compensated absences	1,002,341
Due in more than one year, compensated absences	1,735,684
Due within one year, other post-employment benefits liability	662,000
Due in more than one year, other post-employment benefits liability	23,906,292
Total liabilities	33,398,810
DEFERRED INFLOWS OF RESOURCES	
Other post-employment benefits	5,980,334
Pension asset	17,715,591
Total deferred inflows of resources	23,695,925
NET POSITION	
Net investment in capital assets	19,426,088
Restricted - net pension asset	1,635,475
Restricted - self insurance fund	260,132
Restricted - equitable sharing	299,446
Unrestricted	2,426,328
Total net position	24,047,469
Total liabilities, deferred inflows of resources, and net position	\$ 81,142,204

The accompanying notes to financial statements
are an integral part of this statement.

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

STATEMENT OF ACTIVITIES

For the year ended June 30, 2022

	<u>Program Revenues</u>			<u>Capital Grants and Contributions</u>	<u>Net Expenses and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Governmental Activities</u>
Function/Program					
Primary Government:					
Governmental activities:					
Public safety	\$ 45,479,614	\$ 6,197,451	\$ 4,267,780	\$ -	\$ (35,014,383)
General revenues:					
Taxes:					
Ad valorem					22,913,382
Sales					16,031,653
Interest					40,409
Gain on sale of assets					37,248
Grants and contributions not restricted to specific programs					1,524,473
Other					675,801
Total general revenues					<u>41,222,966</u>
Change in net position					6,208,583
Net position - beginning of year					<u>17,838,886</u>
Net position - end of year					<u>\$ 24,047,469</u>

The accompanying notes to financial statements
are an integral part of this statement.

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

**BALANCE SHEET
GOVERNMENTAL FUND**

June 30, 2022

	General Fund
	<u> </u>
ASSETS	
Cash	\$ 32,110,089
Certificate of deposit	2,291,218
Receivables	3,620,997
Restricted cash:	
Cash - self insurance fund	260,132
Cash - equitable sharing	<u>299,446</u>
Total assets	<u>\$ 38,581,882</u>
LIABILITIES	
Accounts payable and accrued liabilities	\$ 1,598,229
Insurance claims payable	<u>433,770</u>
Total liabilities	<u>2,031,999</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - charges for services	242,196
Unavailable revenue - operating grants	<u>1,310,809</u>
Total deferred inflows of resources	<u>1,553,005</u>
FUND BALANCE	
Restricted	559,578
Unassigned	<u>34,437,300</u>
Total fund balance	<u>34,996,878</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 38,581,882</u>

The accompanying notes to financial statements
are an integral part of this statement.

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

**RECONCILIATION OF THE GOVERNMENTAL FUND
BALANCE SHEET TO THE STATEMENT OF NET POSITION**

June 30, 2022

Total fund balance - governmental fund (Exhibit A-2)		\$	34,996,878
Capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds, net of accumulated depreciation			22,279,092
Right of use assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds, net of accumulated amortization			1,207,490
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.			1,553,005
Financed purchases, right of use leases, pension, other post-employment benefits, legal claims and judgments and compensated absences related obligations are not due and with current resources and, therefore, are not reported in governmental funds			
Financed purchases	(2,883,211)		
Right-of-use leases	(1,177,283)		
Deferred outflows related to pension asset	8,849,727		
Deferred inflows related to pension asset	(17,715,591)		
Deferred outflows related to OPEB liability	8,588,538		
Deferred inflows related to OPEB liability	(5,980,334)		
Net pension asset	1,635,475		
Net other post-employment benefits	(24,568,292)		
Compensated absences	(2,738,025)		(35,988,996)
Net position of governmental activities (Exhibit A)		\$	<u>24,047,469</u>

The accompanying notes to financial statements
are an integral part of this statement.

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND**

For the year ended June 30, 2022

	General Fund
REVENUES	
Ad valorem taxes	\$ 22,913,382
Sales taxes	16,031,653
Intergovernmental:	
Federal grants	291,556
State grants:	
State revenue sharing	446,134
State supplemental pay	1,211,431
Other state & local grants	1,368,000
Fees, charges, and commissions for service:	
Feeding and keeping prisoners	1,510,875
Municipal law enforcement fees	1,792,850
Communication fees	1,072,688
Civil and criminal fees	1,061,161
Commissions	681,265
Other fees and charges	144,977
Transportation of prisoners	40,154
Court attendance	18,742
Interest	40,409
Other	675,801
Total revenues	49,301,078
EXPENDITURES	
Public safety:	
Personal services and related benefits	32,237,698
Operating services	7,197,341
Materials and supplies	4,623,072
Travel and other charges	51,598
Debt service:	
Principal	1,190,743
Interest	93,148
Capital outlay	3,876,669
Total expenditures	49,270,269
Excess of revenue over expenditures	30,809
OTHER FINANCING SOURCES (USES)	
Proceeds from sale of capital assets	299,057
Lease liabilities issued	1,556,213
Total other financing sources (uses)	1,855,270
Change in fund balance	1,886,079
FUND BALANCE	
Beginning of year	33,110,799
End of year	\$ 34,996,878

The accompanying notes to financial statements
are an integral part of this statement.

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND TO
THE STATEMENT OF ACTIVITIES**

For the year ended June 30, 2022

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

Net change in fund balance - governmental fund (Exhibit A-4)	\$	1,886,079
Revenues that are not available to pay current obligations are not reported in the fund financial statements, but they are presented as revenues in the statement of activities.		
Unavailable revenue - charges for services	242,196	
Unavailable revenue - operating grants	1,310,809	1,553,005
Revenues that are available to pay current obligations are not reported in the fund financial statements, but they were presented as revenues in the statement of activities in prior years.		
Unavailable revenue - charges for services	(367,457)	
Unavailable revenue - operating grants	(360,150)	(727,607)
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation.		
Capital outlay	3,061,305	
Right of use leased asset capital outlay	815,364	
Depreciation/amortization expense	(2,750,082)	1,126,587
The net effect of various transactions involving capital assets, such as sales, trade-ins and donations, is to decrease net position.		
Loss on disposal of capital assets		(261,809)
The issuance of long-term debt for capital leases provides current financial resources to governmental funds. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, payment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Proceeds from issuance of right-of-use leases	(1,556,213)	
Payments on principal on financed purchases/right-of-use assets	1,190,743	
Initial costs of leases	25,230	(340,240)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Accrued compensated absences	(28,304)	
Other postemployment benefits	(1,091,728)	
Pensions	2,568,127	1,448,095
Non-employer contributions to the cost-sharing pension plan		1,524,473
Change in net position of governmental activities (Exhibit A-1)	\$	6,208,583

The accompanying notes to financial statements
are an integral part of this statement.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

June 30, 2022

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 2,447,100
LIABILITIES	
Due to taxing bodies and others	<u>\$ 2,447,100</u>

The accompanying notes to financial statements
are an integral part of this statement

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS
CUSTODIAL FUNDS**

For the year ended June 30, 2022

	<u>Custodial Funds</u>
ADDITIONS	
Sheriff sales and fees	\$ 542,101
Bonds	596,395
Fines and court costs	5,977,613
Work release housing and transportation	-
Garnishments	962,737
Licenses and fees	-
Taxes and fees paid to tax collector	174,610,058
Inmates	983,302
Interest	<u>128,655</u>
Total additions	<u>183,800,861</u>
DEDUCTIONS	
Taxes and fees distributed to taxing bodies and others	177,638,726
Settled deposits	<u>6,100,664</u>
Total deductions	<u>183,739,390</u>
Change in net position	61,471
Net position - beginning of year	<u>2,385,629</u>
Net position - end of year	<u><u>2,447,100</u></u>

The accompanying notes to financial statements
are an integral part of this statement

NOTES TO THE FINANCIAL STATEMENTS





**ASCENSION PARISH SHERIFF
DONALDSONVILLE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Statement Presentation

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

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

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

Reporting Entity

For financial reporting purposes, the Sheriff's basic financial statements include all funds that are controlled by the Sheriff as an independently elected Parish official. As an independently elected official, the Sheriff is solely responsible for the operations of his office. Other than certain operating expenditures of the Sheriff that are paid or provided by the Parish as required by Louisiana Law, the Sheriff is financially independent. Accordingly, the Sheriff is a primary government for reporting purposes.

The criteria for including organizations as component units within the Sheriff's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include items such as whether the organization is legally separate, whether the Sheriff appoints a voting majority of the organization's board, whether the Sheriff is able to impose his will on the organization, et cetera. The Sheriff reports no component units.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation

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

The Sheriff's financial statements comply with GASB approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Some of the significant items in the Statements include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Sheriff's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Sheriff's activities.
- A change in the fund financial statements to focus on the major funds.

Government-wide Financial Statements:

The statement of net position and the statement of activities display information about the primary government (the Sheriff). The government-wide presentation focuses primarily on the sustainability of the government as an entity and the changes in aggregate financial position resulting from activities of the fiscal period. These statements include all the non-fiduciary financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (1) fees, fines, commissions and charges paid by the recipients of goods or services offered by the programs and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements:

The fund financial statements are very similar to the traditional government fund statements as prepared by governments prior to the issuance of GASB No. 34. Emphasis is now on the major funds in either the governmental or business-type categories. Statements for each fund category: governmental, business-type, and fiduciary are presented separately. Non-major funds (by category) or fund type are summarized into a single column in the basic financial statements. The Sheriff does not have any business-type or non-major funds in 2022.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Fund Financial Statements (Continued):

A fund is considered major if it is the primary operating fund of the Sheriff (the General Fund) or meets the following criteria:

- Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental fund or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Governmental Fund Types

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:5523, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are ad valorem taxes levied by the law enforcement district and sales taxes. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, and feeding, keeping, and transportation of prisoners, et cetera. General operating expenditures are paid from this fund.

Fiduciary Fund Types

The Fiduciary Fund reporting focuses on net position and changes in net position. The only funds accounted for in this category are custodial funds. The custodial funds are used as depositories for civil suits, cash bonds, taxes, fees, deferred compensation plan, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The Sheriff's fiduciary funds are presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the Sheriff, these funds are not incorporated into the government-wide financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of accounting and measurement focus

Government - wide Financial Statements

The government - wide financial statements and fiduciary fund statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Sheriff gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, sales taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied.

Sales taxes are recorded when in the possession of the intermediary collecting agent. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds.

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent if not paid by December 31. The taxes are generally collected in December, January, and February of each fiscal year.

The Sheriff collects a one-half of one percent (½%) parish-wide sales and use tax with the net proceeds, after deducting costs of collection and administration, dedicated and used for public purposes including, but not limited to, employment of additional deputies, deputy salary increases, capital improvements, law enforcement equipment acquisition, general expenses of the Sheriff's office and any other lawful expenses. The tax, approved by voters on July 18, 1998, was effective from and after October 1, 1998.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenues (continued)

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

Expenditures

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

Unearned Revenues

Unearned revenues arise when resources are received by the Sheriff before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Sheriff has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

Budget Practices

The proposed budget for the year ended June 30, 2022, was made available for public inspection and comments from taxpayers at the Sheriff's office on June 13, 2021. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the Sheriff's office on June 23, 2021, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

All 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.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

Encumbrances

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the appropriation, is not employed.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

Cash includes amounts in demand deposit accounts, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

Investments

State statutes authorize the Sheriff to invest in collateralized certificates of deposit, government-backed securities, commercial paper, and mutual funds consisting solely of government-backed securities. Investments in certificates of deposit are recorded at fair market value in the statement of net position.

Capital Assets

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated fixed assets are recorded at their fair value at the date of donation. The Sheriff maintains a threshold level of \$5,000 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings	40 years
Building Improvements	20-30 years
Vehicles	3-15 years
Equipment	5-7 years

Right-of-Use Assets

Right of use assets are a result of leases in which the Sheriff has entered into a contract with a lessor that conveys control of the right to use the lessor's nonfinancial asset (the underlying asset) as specified by the contract for a period of time in an exchange or exchange-like transaction. Such assets are reported on the government-wide financials statements, net of amortization. Right-of-use assets are amortized at the lesser of the useful life or lease term.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

The liability for compensated absences reported in the government-wide financial statements consists of unpaid, accumulated annual and compensatory balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

The following annual leave is earned during a fiscal year:

Years of Service	Annual Leave Granted Per Month	Total Annual Leave for Fiscal Year	Maximum Annual Leave Accumulation
Less than 3 years	8	96	192
Upon completion of 3 years	10	120	240
Upon completion of 6 years	12	144	288
Upon completion of 11 years	14	168	336
Upon completion of 16 years	16	192	384
Upon completion of 21 years	18	216	432
Upon completion of 30+ years	20	240	480

Each employee will be allowed to accumulate annual leave up to a balance that is twice what he or she earns in a fiscal year. The last column of the table above shows that amount for each tenure level. If an employee's annual leave accumulation exceeds the amount shown for his or her level, that amount will be converted to sick leave annually at the close of the employee's anniversary month.

Sick leave is earned and granted on a monthly basis. As each month ends, employees will be credited with sick leave hours based on his or her years of service. Upon retirement, death or termination of an employee, unused sick leave is not payable.

(continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences (continued)

The following table shows the amount of sick leave hours that will be granted for the various years of service:

Years of Service	Sick Leave Granted Per Month	Total Sick Leave for Fiscal Year
Less than 3 years	8	96
Upon completion of 3 years	10	120
Upon completion of 6 years	12	144

The cost of leave privileges is recognized as current year expenditure in the General Fund when leave is actually taken.

Postemployment Health Care and Life Insurance Benefits

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The Sheriff recognized the cost of providing these retiree benefits as expenditures in the General Fund when paid during the year.

Government-wide Net Position

Government-wide net position is divided into three components:

- Net investment in capital assets – Consists of net capital assets reduced by the outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.
- Restricted net position – Net position is considered restricted if their use is constrained to a particular purpose. Restrictions can be imposed by either external organization such as creditors (such as debt covenants), grants, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- Unrestricted net position – All other net position that do not meet the definition of “restricted” or “investment in capital assets.”

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Fund Balances

In the fund financial statements, governmental fund equity is classified as fund balance. Accounting standards require governmental fund balances to be recorded in as many as five classifications as listed below:

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

When expenditures are incurred for purposes for which restricted, committed, assigned, or unassigned amounts are available, the Sheriff's office reduces restricted amounts first, committed amounts second, followed by assigned amounts, and finally unassigned amounts, as needed, unless the Sheriff has provided otherwise in its committed or assignment actions. The General Fund is the only fund allowed to have a positive unassigned fund balance.

Estimates

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

Pension and Retirement Plans

The Sheriff's office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 8. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. See Note 8 for additional information on deferred outflows of resources related to defined benefit pension plans, and Note 9 for additional information on deferred outflows of resources related to the total other postemployment benefits (OPEB) liability.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. See Note 8 for additional information on deferred inflows of resources related to defined benefit pension plans, and Note 9 for additional information on deferred inflows of resources related to OPEB.

Current Accounting Standards Implemented

During the year, the Sheriff implemented policies established under GASB Statement No. 87, *Leases*. This standard requires all leases to be reported on the statement of net position under a single accounting model for both lessors and lessees. The statement will require the recognition of lease assets or liabilities for leases previously reported as operating leases. Both operating and capital leases will be reported under this single accounting method and reported by lessees as an intangible right-of-use assets and by lessors as a receivable with both reporting a deferred inflow of resources. The Sheriff has included the requirements of this standard, as applicable, in its June 30, 2022 financial statements. Due to the implementation of GASB 87, there was reclassification of capital leases to right-of-use assets.

NOTE 2 - LEVIED TAXES

The Sheriff is the ex-officio tax collector of the Parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied in October and billed to the taxpayers in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of the Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor and legislative pension fund contributions.

The Sheriff has authorized and levied an ad valorem tax of 14.48 mills.

NOTE 3 - CASH AND CASH EQUIVALENTS

At June 30, 2022, the Sheriff has unrestricted cash and cash equivalents (book balances) as follows:

General Fund:	
Petty cash	\$ 11,100
Interest - bearing demand deposits	<u>32,098,989</u>
Total General Fund	32,110,089
Fiduciary Funds:	
Interest - bearing demand deposits	<u>2,447,100</u>
Total cash and cash equivalents	<u><u>\$ 34,557,189</u></u>

Restricted cash totals \$559,578 at June 30, 2022.

These deposits are stated at cost, which approximates market.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned to it. 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 Sheriff does not have a policy for custodial credit risk. At June 30, 2022, the Sheriff has \$38,136,825 in deposits (collected) bank balance. The deposits were secured from risk by federal deposit insurance and pledged securities. As of June 30, 2022, the Sheriff's bank balance was not exposed to custodial credit risk.

NOTE 4 - CERTIFICATE OF DEPOSIT

Certificate of deposit totaled \$2,291,218 at June 30, 2022. Initial maturity at purchase of the certificate of deposit is six months. The certificate of deposit currently matures on October 19, 2022. At June 30, 2022 the interest rate is 0.20% with interest accrued monthly and paid at maturity.

NOTE 5 - RECEIVABLES

The General Fund receivables at June 30, 2022 are as follows:

	Amount
Sales and ad valorem tax	\$ 1,561,351
Grants	1,333,760
Fees, charges, and commissions for service	623,833
State supplemental pay	101,000
Interest	<u>1,054</u>
	<u><u>\$ 3,620,997</u></u>

NOTE 6 - CAPITAL ASSETS

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

	(Restated)			
	Beginning			Ending
	Balance	Increases	Decreases	Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,868,576	\$ -	\$ -	\$ 1,868,576
Construction in progress	<u>424,786</u>	<u>436,706</u>	<u>(424,786)</u>	<u>436,706</u>
Total capital assets, not being depreciated	<u>2,293,362</u>	<u>436,706</u>	<u>(424,786)</u>	<u>2,305,282</u>
Capital assets being depreciated:				
Buildings and improvements	13,762,484	1,183,267	-	14,945,751
Equipment and vehicles	<u>23,819,864</u>	<u>1,674,166</u>	<u>(994,857)</u>	<u>24,499,173</u>
Total capital assets being depreciated	<u>37,582,348</u>	<u>2,857,433</u>	<u>(994,857)</u>	<u>39,444,924</u>
Less accumulated depreciation for:				
Buildings and improvements	2,284,548	369,578	-	2,654,126
Equipment and vehicles	<u>15,737,885</u>	<u>2,054,845</u>	<u>(975,742)</u>	<u>16,816,988</u>
Total accumulated depreciation	<u>18,022,433</u>	<u>2,424,423</u>	<u>(975,742)</u>	<u>19,471,114</u>
Total capital assets, being depreciated, net	<u>19,559,915</u>	<u>433,010</u>	<u>(19,115)</u>	<u>19,973,810</u>
Right of use lease assets				
Office space	-	120,000	-	120,000
Equipment and vehicles	<u>1,324,162</u>	<u>695,364</u>	<u>(321,447)</u>	<u>1,698,079</u>
Total lease assets, being amortized	<u>1,324,162</u>	<u>815,364</u>	<u>(321,447)</u>	<u>1,818,079</u>
Less accumulated amortization for:				
Office space	-	24,000	-	24,000
Equipment and vehicles	<u>555,635</u>	<u>301,659</u>	<u>(270,705)</u>	<u>586,589</u>
Total accumulated amortization	<u>555,635</u>	<u>325,659</u>	<u>(270,705)</u>	<u>610,589</u>
Total lease assets being amortized, net	<u>768,527</u>	<u>489,705</u>	<u>(50,742)</u>	<u>1,207,490</u>
Governmental activities capital assets, net	<u>\$22,621,804</u>	<u>\$ 1,359,421</u>	<u>\$ (494,643)</u>	<u>\$ 23,486,582</u>

For the year ended June 30, 2022, depreciation expense was \$2,424,423, which was charged to public safety on the statement of activities.

Lease Obligations

As of June 30, 2022, the Sheriff has capitalized vehicles and office space acquired through right of use leases with a cost of \$1,818,079 and corresponding accumulated amortization of \$610,589. Amortization for these assets was \$325,659 in 2022.

NOTE 7 - LONG-TERM DEBT

The following is a summary of debt transactions of the Sheriff for the year ended June 30, 2022:

	(Restated) June 30, 2021	Additions	Deletions	June 30, 2022	Due Within One Year
Governmental activities:					
Net pension liability (asset)	\$ 24,145,730	\$ 3,154,630	\$ 25,664,885	\$ (1,635,475)	\$ -
OPEB liability	24,935,617	5,815,977	6,183,302	24,568,292	662,000
Compensated absences	2,709,721	28,304	-	2,738,025	1,002,341
Financed purchases	2,939,589	740,849	797,227	2,883,211	909,808
Right of use leases	<u>780,665</u>	<u>790,134</u>	<u>393,516</u>	<u>1,177,283</u>	<u>389,398</u>
 Total	 <u>\$ 55,511,322</u>	 <u>\$ 10,529,894</u>	 <u>\$ 33,038,930</u>	 <u>\$ 29,731,336</u>	 <u>\$ 2,963,547</u>

Long term debt obligations for the primary government at June 30, 2022, is comprised of financed purchases of \$2,883,211 for law enforcement equipment, right of use lease obligations of \$838,445 for fleet vehicles, \$242,838 for radio towers and \$96,000 for office space.

Financed Purchases

Leases related to laws enforcement equipment such as body cameras, tasers, and radios are leased to own for a 36 to a 60-month lease period, with an interest rate ranging from 2.100% - 2.290%. Monthly payments range from \$8,935 - \$58,250 on such law enforcement equipment.

The Sheriff incurred interest expense totaling \$61,126 on law enforcement equipment in 2022.

Right of Use Leases

Leases related to fleet vehicles are leased for a four- to five-year term, with varying interest rates ranging from 2% to 8%, and various monthly payments ranging from \$215 to \$871. These leases are presented as right of use leases on the financial statements. The Sheriff incurred interest expense totaling \$32,291 on fleet vehicle right of use leases in 2022.

Leases related to the use of radio towers are classified as right to use leases. There are two leases with 60-month terms each, with monthly payments of \$1,292 and \$2,824, respectively, which are set to expire in May 2027. There was no interest incurred on these leases for the year ended June 30, 2022.

A lease for office space was commenced on January 1, 2022, with a 30 month lease period with no interest, maturing on June 30, 2024.

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Debt Service Requirements to Maturity

The annual requirements to amortize debt outstanding at June 30, 2022, are as follows:

<u>Year</u>	<u>Financed Purchases</u>		<u>Right of Use</u>		<u>Total Principal</u>	<u>Total Interest</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		
2023	\$ 909,808	\$ 54,460	\$ 389,398	\$ 46,453	\$ 1,299,206	\$ 100,913
2024	876,141	34,451	382,274	30,840	1,258,415	65,291
2025	841,159	15,755	247,195	14,939	1,088,354	30,694
2026	152,528	4,119	113,140	4,082	265,668	8,201
2027	103,575	860	45,276	-	148,851	860
	<u>\$ 2,883,211</u>	<u>\$ 109,644</u>	<u>\$ 1,177,283</u>	<u>\$ 96,314</u>	<u>\$ 4,060,494</u>	<u>\$ 205,958</u>

NOTE 8 - PENSION AND RETIREMENT PLANS

The Sheriff is a participating employer in the Louisiana Sheriff’s Pension and Relief Fund (Fund), which is a cost-sharing defined benefit pension plan. The Fund is a public corporation created in accordance with the provision of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits. The Fund is governed by a Board of Trustees composed of 14 elected members and two legislators who serve as ex-officio members, all of whom are voting members.

The Fund issues an annual publicly available financial report that includes financial statements and required supplementary information for the Fund. That report may be obtained by writing to the Louisiana Sheriffs’ Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

Plan Description:

The Fund is the administrator of a cost-sharing, multiple employer defined benefit plan. The plan provides retirement, disability and survivor benefits to employees of sheriff’s offices throughout the state of Louisiana, employees of the Louisiana Sheriff’s Association and the Fund’s office as provided for in LRS 11:2171. Eligibility for retirement benefits and the computation of retirement benefits are provided for in LRS 11:2178.

Cost of Living Provisions:

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.

NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)

Funding Policy:

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

Plan members are required by state statute to contribute 10.25% of their annual covered salary and the Sheriff is required to contribute at an actuarially determined rate.

As of April 1, 1996, the Sheriff also pays the employees contribution percentage. Contributions to the Fund 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 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 Sheriff's contributions to the Fund, for the years ending June 30, 2022, 2021, and 2020 were \$3,154,630, \$2,947,673, and \$3,155,870 respectively. The Sheriff's contributions paid for the employees' contribution to the Fund, for the years ending June 30, 2022, 2021, and 2020, were \$2,639,588, \$2,466,419, and \$2,640,626, respectively.

Pension Asset, 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 \$1,635,475 for its proportionate share of the net pension benefit. The net pension benefit was measured as of June 30, 2021 and the total pension liability used to calculate the net pension benefit was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension benefit was based on the contribution effort of the Sheriff relative to the contribution effort of all participating employers during the measurement period. At June 30, 2022, the Sheriff's proportion was 3.300%, which was an decrease of 0.189% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2022, the Sheriff recognized pension expense of \$453,734.

NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)

Pension Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 2,277,258
Changes of assumptions	5,032,774	-
Net difference between projected and actual earnings on pension plan investments	-	14,769,027
Changes in proportion and differences between employer contributions and proportionate share of contributions	658,751	657,583
Differences between allocated and actual contributions	3,572	11,723
Employer contributions subsequent to the measurement date	3,154,630	-
	\$ 8,849,727	\$ 17,715,591

The Sheriff reported a total of \$3,154,630 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2021 which will be recognized as a reduction in net pension benefit in the year ended June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

Year	LSRPF
2022	\$ (2,290,056)
2023	(2,112,577)
2024	(2,917,128)
2025	(4,700,733)
	\$ (12,020,494)

Actuarial Assumptions

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

NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions (continued)

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of June 30, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity securities	62%	4.39%
Fixed income	25%	0.36%
Alternatives	13%	0.57%
Total	<u>100%</u>	5.32%
Inflation		<u>2.55%</u>
Expected Arithmetic Nominal Return		<u>7.87%</u>

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

Valuation Date	June 30, 2021
Actuarial Cost Method	Individual Entry Age Normal Method
Expected Remaining Service Lives	6 years
Investment Rate of Return	6.90% net of investment expenses
Projected salary increase	5.00% (2.50% Inflation, 2.50% Merit)
Mortality	<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> <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 retirees, each with full generational projection using the appropriate MP2019 scale.</p>

NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions (continued)

Cost of Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the system 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.

Discount Rate

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

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

The following table presents the Sheriff's proportionate share of the net pension benefit using the discount rate of the Retirement Fund as well as what the Sheriff's proportionate share of the net pension asset would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by the Retirement Fund:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
LSPRF			
Discount Rates	5.90%	6.90%	7.90%
Shares of Net Pension Liability (Asset)	<u>\$ 17,957,342</u>	<u>\$ (1,635,475)</u>	<u>\$ (17,969,636)</u>

Amounts Payable to Pension Plan

The Sheriff has no amount payable to the fund at June 30, 2022.

NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan Description:

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

Benefits Provided:

Medical, dental, and life insurance benefits are made available to employees upon actual retirement. The employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: For employees prior to January 1, 2012 the earlier of attainment of 30 years of service at any age, or the attainment of 55 and 12 years of service. For employees hired on or after January 1, 2012, the earlier of attainment of age 62 and 12 years of service, age 60 and 20 years of service, or age 62 and 12 years of service, or age 55 and 30 years of service.

Benefits Provided: (continued)

Life insurance coverage is continued to retirees based on a blended (active and retired). The amount of insurance coverage while active is continued after retirement, but retiree insurance coverage amounts are reduced at age 65 to 65% of the original amount, to 50% of the original amount at age 70, to 30% of the original amount at age 75, and to 20% of the original amount at age 80. The employer pays 100% of the “cost” of the retiree life insurance, but since the “cost” is based on the blended rates, there is an implicit employer subsidy to the extent that the higher retiree rates are diluted by the lower active rates.

Employees covered by benefit terms

At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	67
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	343
	410

Total OPEB Liability

The Sheriff’s total OPEB liability of \$24,568,292 was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2021.

**NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)**

Actuarial Value of OPEB Plan Assets

Since the Sheriff 's OPEB plan is not being funded, the actuarial value of plan assets is zero.

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:

Inflation	2.5%
Salary increases	3.0%,
Discount rate	2.16% annually (beginning of year to determine ADC) 3.54% annually (as of end of year measurement date)
Healthcare cost trend rates	Flat 5.5% annually for 10 years, 4.5% thereafter

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

Mortality rates were based on the SOA RP-2000 Table.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2012 to June 30, 2022.

Changes in the Total OPEB Liability

Changes for the year:	
Service cost	\$ 474,871
Interest	531,750
Differences between expected and actual experience	4,809,356
Changes in assumptions	(5,548,207)
Benefit payments and net transfers	<u>(635,095)</u>
Net changes	<u>(367,325)</u>
Balance at June 30, 2021:	24,935,617
Plus: Net changes in OPEB liability	<u>(367,325)</u>
Balance at June 30, 2022:	<u>\$ 24,568,292</u>
Balance due within one year (estimated):	<u>\$ 662,000</u>

**NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)**

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:

	1.0% Decrease	Current Rate	1.0% Increase
	2.54%	3.54%	4.54%
Total OPEB liability	\$29,692,090	\$24,568,292	\$20,613,380

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:

	1.0% Decrease	Current Rate	1.0% Increase
	4.50%	5.50%	6.50%
Total OPEB liability	\$21,110,868	\$24,568,292	\$29,088,254

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 \$1,727,021. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$4,667,056	\$ 756,087
Changes in assumptions	3,921,482	5,224,247
Total	\$8,588,538	\$ 5,980,334

**NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)**

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)

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

Years Ending June 30:	
2023	\$ 720,400
2024	720,400
2025	720,400
2026	21,949
2027	(54,619)
Thereafter	<u>479,674</u>
	<u>\$2,608,204</u>

NOTE 10 - DEFERRED COMPENSATION PLAN

The employees of the Sheriff’s office may participate in a deferred compensation plan offered by the Sheriff’s office. The Sheriff’s office is enrolled with The Variable Annuity Life Insurance Company, or VALIC, a subsidiary of American International Group, Inc. (Plan). The Plan was created in accordance with Internal Revenue Code Section 457 and is available to all employees of the Sheriff. The Plan permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, or unforeseeable emergency.

All permanent full-time employees of the Sheriff’s office are eligible to participate in the voluntary matching deferred compensation program offered by the Sheriff’s office. The program provides a yearly matching contribution based on the employee’s length of pension service. The maximum yearly matching contribution by the Sheriff’s office ranges from 1% to 4% of the employee’s individual annual compensation, including salary and State Supplemental Pay, but not overtime, holiday, or detail wages. The Sheriff’s office contribution to the Plan for the year ended June 30, 2022 was \$430,709.

NOTE 11 - LITIGATION AND CLAIMS

At June 30, 2022, the Sheriff was involved in several lawsuits. In the opinion of the Sheriff’s legal counsel, the ultimate resolution of these claims would not create a liability to the Sheriff in excess of existing insurance coverage.

NOTE 12 - EXPENDITURES OF THE SHERIFF PAID BY THE PARISH COUNCIL

The Sheriff’s office is located in the Parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the Ascension Parish Council and are not included in the accompanying financial statements.

NOTE 13 - RESERVE FOR SELF INSURED HEALTH AND ACCIDENT PLAN

On August 1, 1992 the Sheriff began providing health and accident insurance coverage for his employees. The plan is funded by the General Fund for employee coverage and by employee premiums paid for dependent coverage. The office is obligated to pay all claims up to \$110,000 per person covered up to an aggregate of, \$6,786,801 and the excess is insured with an insurance company up to \$1,000,000.

The claims liability of \$433,770 reported in the General Fund at June 30, 2022, is based on the requirements of Section C50 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims.

Changes in the claims liabilities during the year ended June 30, 2022 is as follows:

Unpaid claims as of July 1, 2021	\$ 647,762
Incurred claims (including claims incurred but not reported as of June 30):	
Provision for current-year events where the Sheriff has retained risk of loss	3,855,131
Payments:	
Claims attributed to current year events where the Sheriff has retained risk of loss	<u>(4,069,123)</u>
Unpaid claims as of June 30, 2022	<u>\$ 433,770</u>

NOTE 14 - SHORT-TERM LEASES

The Sheriff has a short-term lease for storage units. The lease is month to month at \$2,600 per month. Total rent paid for this leased facility was \$31,200.

NOTE 15 - RISK MANAGEMENT

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, group health and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

NOTE 16 - TAX ABATEMENT

The local government is subject to certain property tax abatements granted by the Louisiana State Board of Commerce and Industry (the “State Board”), a state entity governed by board members representing major economic groups and gubernatorial appointees. Abatements to which the government may be subject include those issued for property taxes under the Industrial Tax Exemption Program (“ITEP”) and the Restoration Tax Abatement Program (“RTAP”). In addition, the local government has the authority to grant sales tax rebates to taxpayers pursuant to the Enterprise Zone Tax Rebate Program (“EZ Program”). For the year ending June 30, 2022, the government participated in the ITEP and RTAP programs.

Under the ITEP, as authorized by *Article 7, Section 21(F) of the Louisiana Constitution and Executive Order Number JBE 2016-73*, companies that qualify as manufacturers can apply to the State Board for a property tax exemption on all new property, as defined, used in the manufacturing process. Under the ITEP, companies are required to promise to expand or build manufacturing facilities in Louisiana, with a minimum investment of \$5 million. The exemptions are granted for a five year term and are renewable for an additional five year term upon approval by the State Board. In the case of the local government, these state-granted abatements have resulted in reductions of property taxes, which the tax assessor administers as a temporary reduction in the assessed value of the property involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100 percent. The local government may recapture abated taxes if a company fails to expand facilities or otherwise fail to fulfill its commitments under the agreement.

Taxes abated for the fiscal year ended June 30, 2022 were as follows:

<u>Tax Abatement/Refund Program</u>	<u>Amount of Taxes Abated During the Fiscal Year</u>
Industrial Tax Exemption Program	\$ 16,026,760
Restoration Tax Abatement Program	<u>15,039</u>
Total	<u>\$ 16,041,799</u>

(continued)

NOTE 17 - EX-OFFICIO TAX COLLECTOR

The amount of cash on hand at the end of the year was \$423,790.

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

<u>Taxing Authority</u>	<u>Taxes Assessed</u>	<u>Taxes Collected</u>
Ascension Parish School Board	\$ 97,360,732	\$ 97,289,685
Ascension Parish Government	40,254,476	40,222,365
Ascension Parish Sheriff	22,889,749	22,873,046
Pontchartrain Levee District	5,124,199	5,120,675
Ascension Parish Assessor	2,845,405	2,843,329
City of Gonzales	1,380,091	1,380,091
Lafourche Levee Basin	424,985	424,660
Ascension Consolidated Utilities District #1	334,787	334,182
Atchafalaya Levee District	78,771	78,484
Bayou Lafourche Water District	68,974	68,761
Louisiana Tax Commission	46,960	46,960
Louisiana Agriculture & Forestry Commission	2,095	2,095
Total	<u>\$ 170,811,224</u>	<u>\$ 170,684,333</u>

The amount of taxes assessed and uncollected by the specified taxing authority is presented below. Failure to collect these taxes is due to bankruptcies, outstanding fees, or the fact that the property is considered movable, and therefore, it cannot be sold at property tax sale.

<u>Taxing Authority</u>	<u>Uncollected Taxes</u>
Ascension Parish School Board	\$ 71,047
Ascension Parish Government	32,111
Ascension Parish Sheriff	16,703
Pontchartrain Levee District	3,524
Ascension Parish Assessor	2,076
City of Gonzales	-
Lafourche Levee Basin	325
Ascension Consolidated Utilities District #1	605
Atchafalaya Levee District	287
Bayou Lafourche Water District	213
Louisiana Tax Commission	-
Louisiana Agriculture & Forestry Commission	-
Total	<u>\$ 126,891</u>

NOTE 18 - COMMITMENTS AND CONTINGENCIES

The Sheriff receives federal and state grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant.

The Sheriff has new right-of-use leases additions to its vehicle fleet beginning July 1, 2022, with initial lease liabilities of \$245,489.

REQUIRED SUPPLEMENTAL INFORMATION





ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended June 30, 2022

	Original Budget	Amended Budget	Actual	Variance favorable (unfavorable)
REVENUES				
Ad valorem taxes	\$ 22,720,353	\$ 22,866,750	\$ 22,913,382	\$ 46,632
Sales taxes	13,000,000	15,750,000	16,031,653	281,653
Intergovernmental:				
Federal grants	596,022	1,250,000	291,556	(958,444)
State grants:				
State revenue sharing	437,756	446,134	446,134	-
State supplemental pay	1,300,000	1,212,250	1,211,431	(819)
Other state & local grants	560,000	910,000	1,368,000	458,000
Fees, charges, and commissions for service:				
Feeding and keeping prisoners	2,200,000	2,225,000	1,510,875	(714,125)
Municipal law enforcement fees	1,528,247	1,555,320	1,792,850	237,530
Communications	1,000,000	890,000	1,072,688	182,688
Commissions	632,250	675,000	681,265	6,265
Other fees and charges	64,700	145,000	144,977	(23)
Civil and criminal fees	1,155,000	1,191,250	1,061,161	(130,089)
Court attendance	15,000	24,000	18,742	(5,258)
Transportation of prisoners	50,000	48,000	40,154	(7,846)
Interest	14,000	55,000	40,409	(14,591)
Other	702,550	1,324,700	675,801	(648,899)
Total revenues	45,975,878	50,568,404	49,301,078	(1,267,326)
EXPENDITURES				
Public safety:				
Personal services and related benefits	31,019,000	31,918,750	32,237,698	(318,948)
Operating services	6,697,515	6,665,600	7,197,341	(531,741)
Materials and supplies	6,060,345	5,826,845	4,623,072	1,203,773
Travel and other charges	11,000	55,500	51,598	3,902
Debt service	-	2,166,000	1,283,891	882,109
Capital outlay	2,401,052	2,743,307	3,876,669	(1,133,362)
Total expenditures	46,188,912	49,376,002	49,270,269	105,733
Excess (deficiency) of revenues over expenditures	(213,034)	1,192,402	30,809	(1,161,593)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	137,474	299,057	161,583
Lease liabilities issued	-	-	1,556,213	1,556,213
Appropriations to Parish Government	(15,000)	-	-	-
Total other financing sources (uses)	(15,000)	137,474	1,855,270	1,717,796
Change in fund balance	(228,034)	1,329,876	1,886,079	\$ 556,203
FUND BALANCE				
Beginning of year	30,488,195	33,110,799	33,110,799	
End of year	\$ 30,260,161	\$ 34,440,675	\$ 34,996,878	

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

LAST TEN FISCAL YEARS (1)

Financial Statement Date	Service cost	Interest on total OPEB liability	Effect of expected and actual experience	Effect of assumption changes or inputs	Benefit payments	Net change in total OPEB liability	Total OPEB liability, beginning	Total OPEB liability, ending	Covered payroll	Total OPEB liability as a % of covered payroll
June 30, 2022	\$ 474,871	\$ 531,750	\$ 4,809,356	\$ (5,548,207)	\$ (635,095)	\$ (367,325)	\$ 24,935,617	\$ 24,568,292	\$ 21,981,396	111.77%
June 30, 2021	402,212	526,050	(120,868)	580,279	(510,413)	877,260	24,058,357	24,935,617	23,209,818	107.44%
June 30, 2020	404,940	666,340	(1,351,016)	5,541,718	(483,804)	4,778,178	19,280,179	24,058,357	22,317,133	107.80%
June 30, 2019	364,517	665,408	847,848	1,018,363	(627,703)	2,268,433	17,011,746	19,280,179	21,338,524	90.35%
June 30, 2018	394,152	632,917	33,106	(851,051)	(482,480)	(273,356)	17,285,102	17,011,746	20,717,014	82.11%

(1) This schedule is intended to show 10 years - additional information will be presented as it becomes available.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

**SCHEDULE OF PROPORTIONATE SHARE OF
NET PENSION LIABILITY (asset)**

LAST TEN PLAN YEARS (1)(2)

Louisiana Sheriff's Pension Relief Fund (LSPRF)

As of the fiscal year ended (2):	2022	2021	2020	2019	2018	2017	2016	2015
Employer's proportion of the net pension liability (asset)	3.300%	3.489%	3.482%	3.376%	3.304%	3.094%	3.055%	2.982%
Employer's proportionate share of net pension liability (asset)	\$ (1,635,475)	\$ 24,145,730	\$ 16,468,732	\$ 12,947,392	\$ 14,308,315	\$ 19,639,368	\$ 13,618,188	\$ 11,808,351
Employer's covered payroll	\$ 24,058,496	\$ 25,762,203	\$ 24,334,241	\$ 23,238,983	\$ 22,886,870	\$ 21,132,766	\$ 20,255,844	\$ 19,118,783
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-6.80%	93.73%	67.68%	55.71%	62.52%	92.93%	67.23%	61.76%
Plan fiduciary net position as a percentage of the total pension liability (asset)	101.04%	84.73%	88.91%	90.41%	88.49%	82.10%	86.61%	87.34%

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

(2) The amounts presented have a measurement date of LSPRF's prior June 30th fiscal year end.

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

SCHEDULE OF PENSION CONTRIBUTIONS**LAST TEN FISCAL YEARS (1)**

Plan year	Contractually required contribution	Contributions in relation to contractually required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a % of covered employee payroll
2022	\$ 3,154,630	\$ 3,154,630	\$ -	\$ 25,747,552	12.25%
2021	2,947,973	2,947,973	-	24,058,496	12.25%
2020	3,155,870	3,155,870	-	25,762,203	12.25%
2019	2,980,945	2,980,945	-	24,334,241	12.25%
2018	2,962,970	2,962,970	-	23,238,983	12.75%
2017	3,032,512	3,032,512	-	22,886,870	13.25%
2016	2,905,756	2,905,756	-	21,132,766	13.75%
2015	2,886,457	2,886,457	-	20,255,844	14.25%

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

ASCENSION PARISH SHERIFF

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the year ended June 30, 2022

NOTE 1 - BUDGETS

Budget Policy and Budgetary Accounting

A proposed budget is prepared and submitted by the Sheriff prior to the beginning of each fiscal year. A budget summary and notice of a public hearing is published with the public hearing being conducted prior to the commencement of the budget year.

The annual operating budget, prepared on the modified accrual basis, covers the General Fund. Budget amendments are approved and are included in the financial statements.

In connection with budget preparation, a portion of the unassigned fund balance of an individual fund may be committed for expenditures of the subsequent year. Such designation represents the extent to which the fund balance is used to balance the subsequent year's operating budget of that fund as reflected in the legally adopted budget.

Basis of Accounting

All of the Sheriff's governmental funds' budgets are prepared on the modified accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended June 30, 2022. The Sheriff's basis of budgetary accounting follows generally accepted accounting principles.

NOTE 2 - OPEB LIABILITY

Changes of Benefit Terms

Measurement Date	Benefit Terms	
	Years	Change
6/30/2022	3	-
6/30/2021	3	-
6/30/2020	3	-
6/30/2019	3	-
6/30/2018	3	-
6/30/2017	3	-

NOTE 2 - OPEB LIABILITY (CONTINUED)

Changes of Assumptions

The changes in assumptions balance was a result of changes in the discount rate. The following are the discount rates used in each measurement of total OPEB liability:

Measurement Date	Discount Rate		Healthcare Costs Trend Rates	
	Rate	Change	Rate	Change
6/30/2022	3.540%	1.380%	5.500%	0.000%
6/30/2021	2.160%	-0.050%	5.500%	0.000%
6/30/2020	2.210%	-1.290%	5.500%	0.000%
6/30/2019	3.500%	-0.370%	5.500%	0.000%
6/30/2018	3.870%	0.290%	5.500%	0.000%
6/30/2017	3.580%		5.500%	

Measurement Date	Inflation Rate		Salary Increases	
	Rate	Change	Rate	Change
6/30/2022	2.500%	0.000%	3.000%	0.000%
6/30/2021	2.500%	0.000%	3.000%	0.000%
6/30/2020	2.500%	0.000%	3.000%	0.000%
6/30/2019	2.500%	0.000%	3.000%	0.000%
6/30/2018	2.500%	0.000%	3.000%	0.000%
6/30/2017	2.500%		3.000%	

(continued)

NOTE 3 - NET PENSION LIABILITY (ASSET)

Louisiana Sheriffs' Pension and Relief Fund - Changes of Assumptions

The changes in assumptions balance was a result of changes in the discount rate. The following are the discount rates used in each measurement of net pension liability (asset):

<u>Measurement Date</u>	<u>Discount Rate</u>		<u>Merit Raise</u>		<u>Inflation Rate</u>	
	<u>Rate</u>	<u>Change</u>	<u>Rate</u>	<u>Change</u>	<u>Rate</u>	<u>Change</u>
6/30/2021	6.900%	-0.100%	2.500%	0.000%	2.500%	0.000%
6/30/2020	7.000%	-0.100%	2.500%	-0.500%	2.500%	0.000%
6/30/2019	7.100%	-0.150%	3.000%	0.100%	2.500%	-0.100%
6/30/2018	7.250%	-0.150%	2.900%	0.175%	2.600%	-0.175%
6/30/2017	7.400%	-0.100%	2.725%	0.100%	2.775%	-0.100%
6/30/2016	7.500%	-0.100%	2.625%	0.000%	2.875%	0.000%
6/30/2015	7.600%	-0.100%	2.625%	-0.375%	2.875%	-0.125%
6/30/2014	7.700%		3.000%		3.000%	

<u>Measurement Date</u>	<u>Investment Rate of Return</u>		<u>Salary Increases</u>	
	<u>Rate</u>	<u>Change</u>	<u>Rate</u>	<u>Change</u>
6/30/2021	6.900%	-0.100%	5.000%	0.000%
6/30/2020	7.000%	-0.150%	5.000%	-0.500%
6/30/2019	7.100%	-0.150%	5.500%	0.000%
6/30/2018	7.250%	-0.100%	5.500%	0.000%
6/30/2017	7.400%	-0.100%	5.500%	0.000%
6/30/2016	7.500%	-0.100%	5.500%	0.000%
6/30/2015	7.600%	7.700%	5.500%	-0.500%
6/30/2014	7.700%		6.000%	



OTHER SUPPLEMENTARY INFORMATION





**ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana**

**GENERAL DESCRIPTIONS
CUSTODIAL FUNDS**

June 30, 2022

SHERIFF'S CIVIL FUNDS

The Sheriff's Civil Funds account for funds held in civil suits, sheriff's sales, and garnishments.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

BOND FUND

The Bond Fund accounts for the collection of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

CONTRABAND FUND

The Contraband Fund holds all criminally disputed funds until a decision as to ownership is decided in District Court. The monies are distributed according to court judgment.

JAIL INMATE FUND

The Jail Inmate Fund accounts for all funds received from and disbursed to the inmates as they enter and are released from the prison system.

CITY OF DONALDSONVILLE COURT FUND

The City of Donaldsonville Court Fund accounts for the collection of fines and costs, and payment of these collections to the recipients in accordance with applicable laws.

TOWN OF SORRENTO COURT FUND

The Town of Sorrento Court Fund accounts for the collection of fines and costs, and payment of these collections to the recipients in accordance with applicable laws

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

COMBINING SCHEDULE OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS

June 30, 2022

	<u>Sheriff's Civil Fund</u>	<u>Tax Collector Fund</u>	<u>Bond Fund</u>	<u>Contraband Fund</u>	<u>Jail Inmate Fund</u>	<u>City of Donaldsonville Court Fund</u>	<u>Town of Sorrento Court Fund</u>	<u>Total</u>
ASSETS								
Cash	<u>\$ 353,159</u>	<u>\$ 423,790</u>	<u>\$ 1,203,720</u>	<u>\$ 210,519</u>	<u>\$ 205,696</u>	<u>\$ 49,523</u>	<u>\$ 693</u>	<u>\$ 2,447,100</u>
LIABILITIES								
Due to taxing bodies and others	<u>\$ 353,159</u>	<u>\$ 423,790</u>	<u>\$ 1,203,720</u>	<u>\$ 210,519</u>	<u>\$ 205,696</u>	<u>\$ 49,523</u>	<u>\$ 693</u>	<u>\$ 2,447,100</u>

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS

For the year ended June 30, 2022

	Sheriff's Civil Fund	Tax Collector Fund	Bond Fund	Contraband Fund	Jail Inmate Fund	City of Donaldsonville Court Fund	Town of Sorrento Court Fund	Total
ADDITIONS								
Sheriff sales and fees	\$ 377,288	\$ -	\$ -	\$ 158,252	\$ -	\$ 6,286	\$ 275	\$ 542,101
Bonds	-	-	595,669	-	-	706	20	596,395
Fines and court costs	3,680,963	-	2,120,700	-	-	168,443	7,507	5,977,613
Work release housing and transportation	-	-	-	-	-	-	-	-
Garnishments	962,737	-	-	-	-	-	-	962,737
Licenses and fees	-	-	-	-	-	-	-	-
Taxes and fees paid to tax collector	-	174,610,058	-	-	-	-	-	174,610,058
Inmates	-	-	-	-	983,302	-	-	983,302
Interest	1,054	125,419	1,387	180	555	59	1	128,655
Total additions	<u>5,022,042</u>	<u>174,735,477</u>	<u>2,717,756</u>	<u>158,432</u>	<u>983,857</u>	<u>175,494</u>	<u>7,803</u>	<u>\$ 183,800,861</u>
DEDUCTIONS								
Taxes and fees distributed to taxing bodies and others	-	174,843,653	2,588,234	-	-	198,710	8,129	177,638,726
Settled deposits	4,980,165	-	534	138,918	981,011	35	1	\$ 6,100,664
Total deductions	<u>4,980,165</u>	<u>174,843,653</u>	<u>2,588,768</u>	<u>138,918</u>	<u>981,011</u>	<u>198,745</u>	<u>8,130</u>	<u>\$ 183,739,390</u>
Change in net position	41,877	(108,176)	128,988	19,514	2,846	(23,251)	(327)	61,471
Net position - beginning of year	<u>311,282</u>	<u>531,966</u>	<u>1,074,732</u>	<u>191,005</u>	<u>202,850</u>	<u>72,774</u>	<u>1,020</u>	<u>2,385,629</u>
Net position - end of year	<u>353,159</u>	<u>423,790</u>	<u>1,203,720</u>	<u>210,519</u>	<u>205,696</u>	<u>49,523</u>	<u>693</u>	<u>2,447,100</u>

STATE OF LOUISIANA
PARISH OF ASCENSION

AFFIDAVIT

Bobby Webre, Sheriff of Ascension Parish

BEFORE ME, the undersigned authority, personally came and appeared, Bobby Webre, the sheriff of Ascension Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$423,789.78 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.

Bobby Webre

Bobby Webre
Sheriff of Ascension Parish

SWORN to and subscribed before me, Notary, this 1 day of August 2022, in my office in Gonzales, Louisiana.

Norma D. Grisalle # (Signature)

Norma D. Grisalle (Print), # 135483
Notary Public

(Commission)

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended June 30, 2022

Agency Head: Robert P. Webre, Sheriff

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 182,397
Benefits - retirement	54,369
Benefits - insurance	8,448
Travel - lodging	6,338
Travel per diem	3,163
Benefits - life insurance	1,824
Registration fees	405
Travel - airfare	313
Vehicle provided by government	Note 1
Total	<u>\$ 257,257</u>

Note 1: Use of a qualified nonpersonal use vehicle, including commuting, is excludable to the employee as a working condition fringe benefit if the specific requirements for the type of vehicle are met.

Recordkeeping and substantiation by the employee are not required by the IRS.

Reg § 1.274-5T(k); Reg. § 1.132-5(h).

IRS Fringe Benefit Guide, Office of Federal, State and Local Governments, Publication 513 (1-2014) excludes qualified nonpersonal use of vehicles from employee income for unmarked vehicles used by law enforcement officers if the use is officially authorized. The Sheriff has complied with the requirements of this regulation.

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY

For the fiscal year ended June 30, 2022

Cash Basis Presentation	First Six Month Period Ending, 12/31/2022	Second Six Month Period Ending, 06/30/2022
Receipts from:		
Ascension Parish Sheriff:		
Criminal court cost and fees	\$ 480,570	\$ 443,930
Criminal fines - other	29,289	31,122
Bond fees	<u>42,131</u>	<u>49,839</u>
Total receipts	<u>\$ 551,990</u>	<u>\$ 524,891</u>

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY

For the fiscal year ended June 30, 2022

Cash Basis Presentation	First Six Month Period Ending, 12/31/2022	Second Six Month Period Ending, 06/30/2022
Beginning Balance of Amounts Collected	\$ 1,148,526	\$ 1,150,432
Collections:		
Civil Fees	-	-
Bond Fees	356,218	314,651
Asset Forfeiture/Sale	-	-
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	531,443	614,437
Criminal Fines - Contempt	-	-
Criminal Fines - Other	238,907	247,609
Restitution	11,607	16,948
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees	21,708	22,438
Interest Earnings on Collected Balances	-	-
Other	285,213	241,267
Total Collections	<u>1,445,096</u>	<u>1,457,350</u>
Less: Disbursements to Governments and Nonprofits:		
Criminal Court Costs/Fees-		
23rd JDC Judicial Expense Fund	12,292	13,339
23rd JDC Public Defender Board	116,737	125,971
Ascension Parish Government	83,547	90,703
Baton Rouge Crime Stoppers	4,726	5,159
Bridget Hanna, Clerk of Court	56,026	57,803
City of Donaldsonville	3,465	2,948
DHH TH/SCI Trust Fund	4,194	4,571
LA Commission Law Enforcement	19,620	18,720
LA Department of Corrections	-	-
LA Department of Public Safety	6,739	7,128
LA State Treasurer Handicap Parking	-	-
Louisiana State Police	-	-
Louisiana Supreme Court	1,218	1,330
Parish of Ascension Judicial Expense Fund	37,215	40,040
Ricky Babin, DA	57,799	58,775
Sheriff's General Fund	-	-
Sheriff's General Fund - Litter Abatement Program	-	-
Sheriff's General Fund - Littering Cost	-	-
Sheriff's General Fund - Retirement	-	-
State Treasury Keep LA Beautiful Fund	75	-
State Treasury - Help Louisiana Wildlife	5	-
Town of Sorrento	154	132
Treasure, State of Louisiana CMIS	7,373	8,003

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY

For the fiscal year ended June 30, 2022

	First Six Month Period Ending, 12/31/2022	Second Six Month Period Ending, 06/30/2022
Cash Basis Presentation		
Less: Disbursements to Governments and Nonprofits (continued):		
Criminal Fines-		
Ascension Parish Government	175,981	167,020
City of Donaldsonville	19,776	17,290
Ricky Babin, DA	30,653	28,846
Ricky Babin, DA - Littering	-	-
Sheriff's General Fund	-	-
Sheriff's General Fund - Littering	-	-
Town of Sorrento	1,245	854
Wildlife and Fisheries	-	687
Wildlife and Fisheries - Littering	-	-
State Treasury - Littering	38	45
	<u>638,878</u>	<u>649,364</u>
Total Disbursements		
Less: Amounts Retained by Collecting Agency:		
Amounts "Self-Disbursed" to collecting agency		
Criminal court costs and fees	480,570	443,930
Bond fees	29,289	31,122
Criminal fines - other	42,131	49,839
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies:		
Civil Fee Refunds	-	-
Bond Fee Refunds	-	-
Restitution Payments to Individuals	12,455	18,794
Other Disbursements to Individuals	239,867	160,797
Payments to 3rd Party Collection/Processing Agencies	-	-
	<u>1,443,190</u>	<u>1,353,846</u>
Total Disbursements/Retainage		
Total Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 1,150,432</u>	<u>\$ 1,253,936</u>

STATISTICAL SECTION





ASCENSION PARISH SHERIFF

STATISTICAL SECTION (UNAUDITED)

June 30, 2022

This section, which is composed of accounting and non-accounting data, is presented to provide the reader with additional information as an aid to understanding the financial activities of the governmental unit.

INDEX	Exhibit	Page
<u>Financial Trends Information</u> - <i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>		
Net Position By Component, Last Ten Fiscal Years.....	D-1	64
Changes in Net Position, Last Ten Fiscal Years.....	D-2	65
Governmental Activities Tax Revenues By Source, Last Ten Fiscal Years.....	D-3	66
Fund Balances of Governmental Funds, Last Ten Fiscal Years.....	D-4	67
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Tax Revenues By Source, Governmental Funds, Last Ten Fiscal Years.....	D-6	70
<u>Revenue Capacity Information</u> - <i>These schedules contain information to help the reader assess the government's most significant local revenue sources, sales and property taxes.</i>		
Assessed and Estimated Actual Value of Taxable Property, Last Ten Years.....	D-7	72
Property Tax Rates and Tax Levies, Direct and Overlapping Governments, Last Ten Years..	D-8	74
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Sales Tax Rates Levied within Ascension Parish.....	D-11	78
Taxable Sales by Standard Industrial Classification (SIC) Code, Last Ten Years.....	D-12	79
<u>Debt Capacity Information</u> - <i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>		
Ratios of Outstanding Debt by Type, Last Ten Fiscal Years.....	D-13	80
Legal Debt Margin Calculation, Last Ten Fiscal Years.....	D-14	81
<u>Demographic and Economic Information</u> - <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>		
Demographic and Economic Statistics, Last Ten Calendar Years.....	D-15	82
Principal Employers, Current Year and Ten Years Ago.....	D-16	83
<u>Operating Information</u> - <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>		
Full-Time Equivalent Parish Employees by Fund/Department, Last Ten Fiscal Years.....	D-17	84
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ASCENSION PARISH SHERIFF

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)

	FISCAL YEAR									
	2022	2021	2020	2019 (1)	2018	2017 (2)	2016	2015	2014 (3)	2013
Governmental activities										
Net investment in capital assets	\$ 19,395,881	\$ 22,621,804	\$ 18,783,954	\$ 18,561,238	\$ 19,083,531	\$ 19,090,094	\$ 13,968,602	\$ 13,369,051	\$ 12,008,728	\$ 10,873,875
Restricted	2,195,053	450,464	863,604	795,534	493,977	467	65,181	313,117	294,418	480,461
Unrestricted	<u>2,456,535</u>	<u>(5,233,382)</u>	<u>(2,821,648)</u>	<u>(5,565,117)</u>	<u>(6,215,865)</u>	<u>4,280,010</u>	<u>7,346,803</u>	<u>777,604</u>	<u>14,227,251</u>	<u>13,599,589</u>
Total governmental activities net position	<u>24,047,469</u>	<u>17,838,886</u>	<u>16,825,910</u>	<u>13,791,655</u>	<u>13,361,643</u>	<u>23,370,571</u>	<u>21,380,586</u>	<u>14,459,772</u>	<u>26,530,397</u>	<u>24,953,925</u>
Primary government										
Net investment in capital assets	19,426,088	22,621,804	18,783,954	18,561,238	19,083,531	19,090,094	13,968,602	13,369,051	12,008,728	10,873,875
Restricted	2,195,053	450,464	863,604	795,534	493,977	467	65,181	313,117	294,418	480,461
Unrestricted	<u>2,426,328</u>	<u>(5,233,382)</u>	<u>(2,821,648)</u>	<u>(5,565,117)</u>	<u>(6,215,865)</u>	<u>4,280,010</u>	<u>7,346,803</u>	<u>777,604</u>	<u>14,227,251</u>	<u>13,599,589</u>
Total primary government net position	<u>\$ 24,047,469</u>	<u>\$ 17,838,886</u>	<u>\$ 16,825,910</u>	<u>\$ 13,791,655</u>	<u>\$ 13,361,643</u>	<u>\$ 23,370,571</u>	<u>\$ 21,380,586</u>	<u>\$ 14,459,772</u>	<u>\$ 26,530,397</u>	<u>\$ 24,953,925</u>

(1) Restated due to an error in classification of operating and capital leases. See Note 21 to the 2020 Audited Financial Statements.

(2) Restated due to implementation of GASB 75. See Note 1 to the 2018 Audited Financial Statements.

(3) Restated due to the implementation of GASB No. 68 and GASB No. 71. See Note 1 to the 2015 Audited Financial Statements.

ASCENSION PARISH SHERIFF

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)

	FISCAL YEAR									
	2022	2021	2020	2019 (1)	2018	2017 (2)	2016	2015	2014 (3)	2013
Expenses										
Governmental Activities:										
Public Safety	\$ 45,479,614	\$ 48,693,889	\$ 48,156,329	\$ 42,524,005	\$ 40,161,268	\$ 39,918,817	\$ 37,053,132	\$ 34,409,635	\$ 33,324,944	\$ 31,095,431
Program Revenues										
Governmental Activities:										
Public Safety										
Charges for Services	\$ 6,197,451	\$ 6,305,577	\$ 7,581,793	\$ 7,339,202	\$ 7,300,741	\$ 8,060,643	\$ 8,311,279	\$ 7,438,331	\$ 7,530,861	\$ 7,257,305
Operating Grants and Contributions	4,267,780	5,121,406	8,314,169	222,053	394,223	1,037,416	313,673	538,831	327,694	447,952
Capital Grants and Contributions	-	48,503	-	-	-	-	-	-	-	-
Total Governmental Activities Program Revenues	10,465,231	11,475,486	15,895,962	7,561,255	7,694,964	9,098,059	8,624,952	7,977,162	7,858,555	7,705,257
Total Net (Expense) Revenue	(35,014,383)	(37,218,403)	(32,260,367)	(34,962,750)	(32,466,304)	(30,820,758)	(28,428,180)	(26,432,473)	(25,466,389)	(23,390,174)
General Revenues										
Governmental Activities:										
Taxes	38,945,035	35,838,409	32,890,371	32,243,691	29,460,512	30,136,867	32,760,923	29,919,742	25,649,429	24,354,617
Grants and Contributions not Restricted	1,524,473	1,570,456	1,474,819	2,788,283	1,413,389	1,450,066	1,406,323	1,398,744	1,386,819	1,340,164
Interest	40,409	28,480	242,884	442,942	222,016	81,097	37,829	7,874	4,613	9,060
Other	713,049	794,034	763,045	810,601	1,935,611	1,142,713	1,143,919	76,550	2,000	73,100
Total General Revenues	41,222,966	38,231,379	35,371,119	36,285,517	33,031,528	32,810,743	35,348,994	31,402,910	27,042,861	25,776,941
Extraordinary Items										
Appropriation to Parish Government	-	-	-	(892,755)	-	-	-	-	-	-
Total Change in Net Position	\$ 6,208,583	\$ 1,012,976	\$ 3,110,752	\$ 430,012	\$ 565,224	\$ 1,989,985	\$ 6,920,814	\$ 4,970,437	\$ 1,576,472	\$ 2,386,767

(1) Restated due to an error in classification of operating and capital leases. See Note 21 to the 2020 Audited Financial Statements.

(2) Restated due to implementation of GASB 75. See Note 1 to the 2018 Audited Financial Statements.

(3) Restated due to the implementation of GASB No. 68 and GASB No. 71. See Note 1 to the 2015 Audited Financial Statements.

ASCENSION PARISH SHERIFF
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)

	<u>Ad Valorem Taxes</u>	<u>Sales & Use Taxes</u>	<u>Total</u>
2022	\$ 22,913,382	\$ 16,031,653	\$ 38,945,035
2021	22,328,642	13,509,767	35,838,409
2020	20,795,382	12,094,989	32,890,371
2019	19,394,203	12,849,488	32,243,691
2018	17,986,577	11,473,935	29,460,512
2017	17,314,426	15,062,441	32,376,867
2016	17,105,520	13,415,403	30,520,923
2015	16,449,854	12,407,704	28,857,558
2014	15,267,303	10,382,126	25,649,429
2013	14,140,935	10,213,682	24,354,617

ASCENSION PARISH SHERIFF
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)

GENERAL FUND				
	Nonspendable	Restricted	Unassigned	Total
2022	\$ -	\$ 559,578	\$ 34,437,300	\$ 34,996,878
2021	-	450,464	32,660,335	33,110,799
2020	157,296	863,604	28,568,470	29,589,370
2019	-	795,534	24,010,978	24,806,512
2018	-	493,977	23,540,917	24,034,894
2017 (1)	-	467	24,139,678	24,140,145
2016	-	65,181	25,702,542	25,767,723
2015	-	313,117	22,458,128	22,771,245
2014	-	294,418	20,404,034	20,698,452
2013	-	480,461	18,803,332	19,283,793

(1) Restated due to implementation of GASB 75. See Note 1 to the 2018 Audited Financial Statement

ASCENSION PARISH SHERIFF
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)

	FISCAL YEAR				
	2022	2021	2020	(Restated) 2019	2018
Revenues					
Ad Valorem Taxes	\$ 22,913,382	\$ 22,328,642	\$ 20,795,382	\$ 19,394,203	\$ 17,986,577
Sales Taxes	16,031,653	13,509,767	12,094,989	12,849,488	11,473,935
Intergovernmental:					
Federal Grants	291,556	3,586,573	5,864,060	708,095	407,339
State Grants:					
State Revenue Sharing	446,134	437,655	427,396	124,698	124,723
State Supplemental Pay	1,211,431	1,234,374	1,290,609	1,285,151	1,288,666
Other State & Local Grants	1,368,000	177,800	105,461	1,914	198,296
Fees, Charges, and Commissions for Service					
Feeding and Keeping Prisoners	1,510,875	2,156,505	1,897,044	1,877,147	1,846,304
Municipal Law Enforcement Fees	1,792,850	1,530,528	1,428,957	1,340,716	1,340,717
Communication Fees	1,072,688	748,570	1,255,045	957,825	1,079,780
Other Fees and Charges	144,977	693,978	668,967	372,518	494,261
Commissions	681,265	673,440	597,766	631,928	802,166
Civil and Criminal Fees	1,061,161	289,350	1,639,074	1,861,016	1,666,732
Transportation of Prisoners	40,154	46,197	53,328	91,541	53,706
Court Attendance	18,742	15,475	15,500	16,700	17,075
Interest	40,409	28,480	242,884	442,942	222,016
Other	675,801	695,524	763,045	769,274	536,743
Total Revenues	<u>49,301,078</u>	<u>48,152,858</u>	<u>49,139,507</u>	<u>42,725,156</u>	<u>39,539,036</u>
Expenditures					
Public Safety:					
Personnel Services and Related Benefits	32,237,698	30,904,103	31,586,546	29,802,261	28,189,103
Operating Services	7,197,341	6,573,797	6,605,986	5,509,728	5,708,881
Materials and Supplies	4,623,072	3,948,285	4,199,129	4,399,004	3,776,456
Travel and Other Charges	51,598	31,475	19,681	57,337	42,220
Debt service	1,283,891	981,192	310,115	-	-
Capital outlay	3,876,669	6,364,351	1,865,817	1,363,505	2,078,555
Total Expenditures	<u>49,270,269</u>	<u>48,803,203</u>	<u>44,587,274</u>	<u>41,131,835</u>	<u>39,795,215</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>30,809</u>	<u>(650,345)</u>	<u>4,552,233</u>	<u>1,593,321</u>	<u>(256,179)</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	299,057	118,292	-	71,052	150,928
Proceeds from Lease Activity	1,556,213	4,053,482	326,625	-	-
Total Other Financing Sources and Uses	<u>1,855,270</u>	<u>4,171,774</u>	<u>326,625</u>	<u>71,052</u>	<u>150,928</u>
Net Change in Fund Balances before Extraordinary Items	<u>1,886,079</u>	<u>3,521,429</u>	<u>4,878,858</u>	<u>1,664,373</u>	<u>(105,251)</u>
Extraordinary Items					
Appropriation to Parish Government	-	-	(96,000)	(892,755)	-
Total Extraordinary Items	<u>-</u>	<u>-</u>	<u>(96,000)</u>	<u>(892,755)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 1,886,079</u>	<u>\$ 3,521,429</u>	<u>\$ 4,782,858</u>	<u>\$ 771,618</u>	<u>\$ (105,251)</u>
Debt Service as a Percentage of Noncapital Expenditures	2.83%	2.31%	0.73%	0.00%	0.00%

ASCENSION PARISH SHERIFF
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)

	FISCAL YEAR				
	(Restated) 2017	2016	2015	(Restated) 2014	2013
Revenues					
Ad Valorem Taxes	\$ 17,314,426	\$ 17,105,520	\$ 16,449,854	\$ 15,267,303	\$ 14,140,935
Sales Taxes	15,062,441	13,415,403	12,407,704	10,382,126	10,213,682
Intergovernmental:					
Federal Grants	370,040	121,812	127,608	274,955	131,402
State Grants:					
State Revenue Sharing	124,694	119,800	124,927	125,070	125,499
State Supplemental Pay	1,325,372	1,286,523	1,273,817	1,261,749	1,214,665
Other State & Local Grants	193,356	172,111	411,223	145,409	62,849
Fees, Charges, and Commissions for Service					
Feeding and Keeping Prisoners	2,130,357	2,115,643	1,811,102	2,103,810	2,068,872
Municipal Law Enforcement Fees	1,340,717	1,340,717	1,322,776	1,111,260	991,884
Communication Fees	962,539	734,741	716,925	509,711	740,017
Other Fees and Charges	-	-	-	-	-
Commissions	1,447,370	1,664,703	1,047,841	1,050,119	832,111
Civil and Criminal Fees	2,115,996	2,410,347	2,267,575	2,714,771	2,576,516
Transportation of Prisoners	44,939	35,915	40,949	43,327	37,096
Court Attendance	18,225	18,325	21,100	20,000	19,250
Interest	81,097	37,829	7,874	4,613	9,060
Other	500	70,200	291,724	2,000	73,100
Total Revenues	<u>42,532,069</u>	<u>40,649,589</u>	<u>38,322,999</u>	<u>35,016,223</u>	<u>33,236,938</u>
Expenditures					
Public Safety:					
Personnel Services and Related Benefits	28,185,811	26,011,785	24,978,797	23,294,642	21,551,798
Operating Services	5,155,832	5,387,466	3,946,959	3,612,278	3,603,002
Materials and Supplies	3,669,555	3,481,442	3,960,749	3,866,670	3,491,297
Travel and Other Charges	24,598	31,360	37,895	34,603	28,813
Debt service	-	-	-	-	-
Capital outlay	7,123,851	2,741,058	3,325,806	2,793,371	2,738,924
Total Expenditures	<u>44,159,647</u>	<u>37,653,111</u>	<u>36,250,206</u>	<u>33,601,564</u>	<u>31,413,834</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,627,578)</u>	<u>2,996,478</u>	<u>2,072,793</u>	<u>1,414,659</u>	<u>1,823,104</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances before Extraordinary Items	<u>(1,627,578)</u>	<u>2,996,478</u>	<u>2,072,793</u>	<u>1,414,659</u>	<u>1,823,104</u>
Extraordinary Items					
Appropriation to Parish Government	-	-	-	-	-
Total Extraordinary Items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (1,627,578)</u>	<u>\$ 2,996,478</u>	<u>\$ 2,072,793</u>	<u>\$ 1,414,659</u>	<u>\$ 1,823,104</u>
Debt Service as a Percentage of Noncapital Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

ASCENSION PARISH SHERIFF
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)

	<u>Ad Valorem Taxes</u>	<u>Sales & Use Taxes</u>	<u>Total</u>
2022	\$ 22,913,382	\$ 16,031,653	\$ 38,945,035
2021	22,328,642	13,509,767	35,838,409
2020	20,795,382	12,094,989	32,890,371
2019	19,394,203	12,849,488	32,243,691
2018	17,986,577	11,473,935	29,460,512
2017	17,314,426	15,062,441	32,376,867
2016	17,105,520	13,415,403	30,520,923
2015	16,449,854	12,407,704	28,857,558
2014	15,267,303	10,382,126	25,649,429
2013	14,140,935	10,213,682	24,354,617



ASCENSION PARISH SHERIFF
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(UNAUDITED)

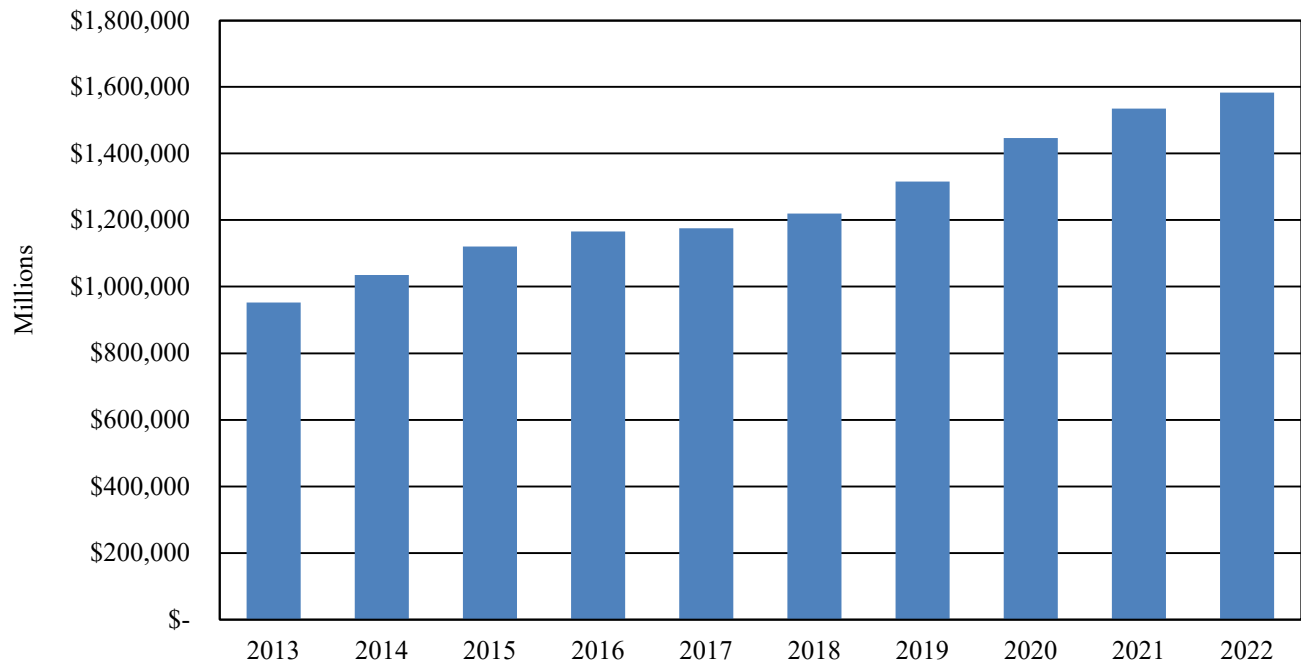
Year	Real Property	Personal Property	Public Service Property	Less: Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate - Millages	Estimated Actual Value	Ratio of Total Taxable Assessed Value to Total Estimated Actual Value*
2022	\$ 993,116,080	\$ 727,927,890	\$ 110,249,780	\$ 248,701,504	\$ 1,582,592,246	14.48	\$15,225,012,520	10%
2021	948,720,920	724,862,620	103,973,810	242,906,006	1,534,651,344	14.48	14,735,521,907	10%
2020	891,108,910	695,536,210	94,814,770	234,537,693	1,446,922,197	14.48	13,927,256,247	10%
2019	830,919,000	622,490,370	90,195,330	228,192,755	1,315,411,945	14.48	12,819,907,120	10%
2018	782,949,800	562,864,560	94,958,340	221,468,722	1,219,303,978	14.48	11,961,761,760	10%
2017	731,729,520	564,012,720	96,047,370	216,600,739	1,175,188,871	14.48	11,461,569,480	10%
2016	718,095,820	568,170,780	91,115,650	211,524,531	1,165,857,719	14.48	11,333,226,000	10%
2015	698,646,340	552,080,840	78,665,860	208,641,347	1,120,751,693	14.48	10,981,665,773	10%
2014	625,025,250	544,012,540	73,158,750	206,669,700	1,035,526,840	14.48	10,169,637,767	10%
2013	592,888,010	490,284,170	70,327,620	201,515,874	951,983,926	14.48	9,478,751,713	10%

Source: Ascension Parish Tax Assessor

*Actual Valuation (Market Value) as Compared to Assessed Valuation

Residential properties are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. The overall assessed value is estimated to be 14 - 15% if actual market value.

ASCENSION PARISH SHERIFF
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(UNAUDITED)



ASCENSION PARISH SHERIFF
PROPERTY TAX RATES AND TAX LEVIES
DIRECT AND OVERLAPPING GOVERNMENTS (1)
LAST TEN YEARS
(UNAUDITED)

Year	DIRECT RATE		PARISH OVERLAPPING RATES				
	Law Enforcement District	Parish Government Operating	Drainage Districts	Lighting Districts	Health & Welfare	Library Maintenance	Fire Protection District No. 3
<u>TAX RATES (mills per dollar)</u>							
2022	14.48	2.74	14.89	29.57	5.48	5.60	20.00
2021	14.48	2.74	14.89	29.57	5.48	5.60	20.00
2020	14.48	2.74	14.86	29.57	5.46	6.52	20.00
2019	14.48	2.77	15.03	30.70	5.50	6.59	20.00
2018	14.48	2.77	14.85	30.70	5.50	6.59	20.00
2017	14.48	2.77	14.85	30.70	5.50	6.59	20.00
2016	14.48	2.77	14.85	30.63	5.33	6.59	18.70
2015	14.48	2.86	15.00	31.00	5.50	6.80	20.00
2014	14.48	2.86	15.00	31.00	5.50	6.80	20.00
2013	14.48	2.86	15.00	31.00	5.50	6.80	20.00
<u>TAX LEVIES</u>							
2022	\$ 22,915,932	\$ 3,893,554	\$ 8,464,578	\$ 1,278,546	\$ 8,672,771	\$ 8,862,517	\$ 5,706,680
2021	22,221,748	3,776,490	8,209,331	1,208,182	8,379,376	10,005,961	5,490,453
2020	20,951,429	3,802,756	7,843,108	1,139,611	7,958,212	9,535,237	5,204,604
2019	19,044,146	3,447,816	6,397,129	1,052,992	7,233,756	8,667,211	4,732,226
2018	17,655,517	3,189,184	6,377,583	965,373	6,706,300	8,035,229	4,428,211
2017	17,016,733	3,073,295	6,174,677	947,427	6,263,807	7,744,507	3,912,359
2016	16,881,615	3,150,296	6,298,334	909,635	6,412,340	7,927,835	4,032,678
2015	16,228,480	3,028,026	6,023,780	840,735	6,164,251	7,621,113	3,884,882
2014	14,994,424	2,792,655	5,558,816	747,559	5,695,507	4,349,212	3,529,684
2013	13,856,177	2,576,289	5,127,433	690,572	5,263,159	6,507,046	3,376,619

Source: Ascension Parish Tax Assessor

The tax levies represent the original levy of the Assessor and exclude the homestead exemption amount.

All taxes are billed when assessment rolls are filed during the month of November of the current tax year. Taxes become delinquent on January 1 of the following year. Penalty for delinquent taxes is 1% per month. No discounts are allowed for taxes, and there is no provision for partial payments.

The Sheriff, as provided by state law, is the official tax collector of general property taxes levied by the Parish and Parish special districts.

(1) Not included are the following:

Forestry District, Prairieville Community Fire Fee, Prairieville Residential Fire Fee, and Louisiana Tax Commission Fees. These represent isolated areas that affect less than a majority of Parish residents.

PARISH OVERLAPPING RATES

Juvenile Detention	Animal Control	ACUD#1	River & Levee Districts	School Districts	Assessment District	ROW and Subdivision Road Districts	Total
0.99	0.99	10.13	13.53	61.59	1.80	165.00	346.79
0.99	0.99	10.13	13.53	61.59	1.80	165.00	346.79
0.99	0.99	10.13	15.34	61.59	1.80	120.00	304.47
1.00	1.00	10.31	15.97	61.59	1.82	-	186.76
1.00	-	10.31	15.88	62.31	1.82	-	186.21
1.00	-	10.31	15.74	61.59	1.82	-	185.35
0.97	-	10.31	15.70	61.59	1.82	-	183.74
1.00	-	10.00	16.00	61.59	1.85	-	186.08
1.00	-	10.00	16.00	61.59	1.85	-	186.08
-	-	10.00	16.22	61.59	1.87	-	185.32
\$ 1,566,793	\$ 1,566,793	\$ 335,331	\$ 5,707,772	\$ 97,472,102	\$ 2,848,661	\$ 70,061	\$ 169,362,091
1,519,330	1,519,330	335,384	5,504,294	94,519,417	2,762,367	24,015	165,475,678
1,446,922	1,446,922	322,035	5,674,689	89,116,258	2,633,410	-	157,075,193
1,315,204	-	299,799	5,153,213	81,003,610	2,393,681	-	140,740,782
1,219,304	-	299,558	4,761,252	75,097,201	2,219,142	-	130,953,854
1,139,949	-	319,883	4,573,288	72,380,058	2,138,852	-	125,684,834
1,165,858	-	308,436	4,568,410	71,805,311	2,156,874	-	125,617,622
1,120,752	-	212,125	4,314,963	69,027,223	2,073,427	-	120,539,758
-	-	194,040	4,040,418	61,778,178	1,915,757	-	105,596,250
-	-	184,287	3,829,237	58,936,731	1,789,452	-	102,137,002

**ASCENSION PARISH SHERIFF
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)**

Taxpayer	Type of Business	2022			2013		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Shell Chemical Company	Chemicals	\$ 109,334,960	1	6.91%	\$ 63,730,530	1	6.69%
BASF Corporation	Chemicals	84,516,120	2	5.34%	55,715,620	2	5.85%
CF Industries, Inc.	Chemicals	72,770,980	3	4.60%	32,811,560	3	3.45%
Honeywell International	Chemicals	38,548,960	4	2.44%	11,842,740	9	1.24%
Huntsman International	Chemicals	28,241,340	5	1.78%	29,132,510	4	3.06%
Occidental Chemical Corp	Chemicals	27,393,510	6	1.73%	14,452,070	6	1.52%
Rubicon, LLC	Chemicals	21,098,820	7	1.33%	16,140,490	5	1.70%
PCS Nitrogen Fertilizer, LLC	Chemicals	17,823,870	8	1.13%	16,684,310	7	1.75%
Westlake Vinyls Company	Chemicals	15,425,540	9	0.97%	-	-	-
Equilon Enterprises, LLC	Chemicals	13,177,110	10	0.83%	-	-	-
Exxon Mobil Corporation	Chemicals	-	-	-	13,750,430	8	1.44%
Lion Copolymer	Chemicals	-	-	-	14,022,030	7	1.47%
Praxair, Inc.	Chemicals	-	-	-	10,657,910	10	1.12%
		<u>\$ 428,331,210</u>		<u>27.07%</u>	<u>\$ 278,940,200</u>		<u>29.30%</u>
2022 Taxable Assessed Value of Parish		<u>\$ 1,582,592,246</u>					
2013 Taxable Assessed Value of Parish					<u>\$ 951,983,926</u>		

Source: Parish of Ascension

ASCENSION PARISH SHERIFF
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS-LAW ENFORCEMENT DIST.
(UNAUDITED)

Year	(1) Total Tax Levy	(2)(a) Collections	Percent of Levy Collected	(2) Collections (Refunds) in Subsequent Yrs.	(2) Total Tax Collections	Ratio of Total Collections to Tax Levy
2022	\$22,915,932	\$ 22,873,046	99.81%	\$ 22,409	\$ 22,895,455	99.91%
2021	22,221,748	22,141,140	99.64%	30,085	22,171,225	99.77%
2020	20,951,429	20,751,653	99.05%	32,323	20,783,975	99.20%
2019	19,044,146	18,954,946	99.53%	28,757	18,983,703	99.68%
2018	17,655,517	17,564,565	99.48%	31,396	17,595,961	99.66%
2017	17,016,733	16,905,651	99.35%	43,505	16,949,156	99.60%
2016	16,881,615	16,729,423	99.10%	38,914	16,768,337	99.33%
2015	16,228,480	16,064,887	98.99%	52,046	16,116,932	99.31%
2014	14,994,424	14,868,311	99.16%	41,585	14,909,896	99.44%
2013	13,784,723	13,715,765	99.50%	22,145	13,737,910	99.66%

(1) Total tax levy amount is from the original filed millage report and prior to LTCs for that year

(2) Ascension Parish Sheriff's Office, Finance Office Collections reports.

(a) Amount reflects collections through March 2022.

**ASCENSION PARISH SHERIFF
SALES TAX LEVIED WITHIN ASCENSION PARISH
(UNAUDITED)**

(modified accrual basis of accounting)

The following is a summary by area of sales and use taxes being levied within the Parish of Ascension as of June 30, 2022.

	City of Gonzales	Town of Sorrento	City of Donaldsonville	Rural East Ascension	Rural West Ascension
School Board	2.00%	2.00%	2.00%	2.00%	2.00%
City of Gonzales	2.00%	-	-	-	-
City of Donaldsonville	-	-	2.50%	-	-
Town of Sorrento	-	2.00%	-	-	-
East Ascension Drainage District	0.50%	0.50%	-	0.50%	-
West Ascension Hospital District	-	-	0.50%	-	0.50%
Parish of Ascension	-	-	-	1.00%	1.00%
Ascension Sales Tax District No. 2	-	-	-	0.50%	0.50%
Ascension Parish Sheriff	-	-	-	0.50%	0.50%
Local Rate	4.50%	4.50%	5.00%	4.50%	4.50%
State Rate	4.45%	4.45%	4.45%	4.45%	4.45%
Total Rate	<u>8.95%</u>	<u>8.95%</u>	<u>9.45%</u>	<u>8.95%</u>	<u>8.95%</u>

ASCENSION PARISH SHERIFF
TAXABLE SALES BY STANDARD INDUSTRIAL CLASSIFICATION (SIC)
GENERAL SALES AND USE TAX
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)

Standard Industrial Classification Code	FISCAL YEAR				
	2022	2021	2020	2019	2018
Retail Trade	\$ 85,862,108	\$ 76,941,568	\$ 72,889,446	\$ 69,689,389	\$ 69,225,480
Chemical Plants	35,613,669	27,956,407	33,515,793	37,148,598	34,599,531
Industrial Supplies	32,927,728	27,061,976	31,635,867	29,029,388	28,031,664
Contractors	7,516,497	6,181,003	5,417,400	4,122,154	3,810,019
Transportation	<u>19,621,295</u>	<u>16,604,929</u>	<u>15,579,368</u>	<u>15,202,899</u>	<u>16,439,621</u>
Total	<u>\$ 181,541,297</u>	<u>\$ 154,745,883</u>	<u>\$ 159,037,873</u>	<u>\$ 155,192,428</u>	<u>\$ 152,106,315</u>

Standard Industrial Classification Code	FISCAL YEAR				
	2017	2016	2015	2014	2013
Retail Trade	\$ 66,918,657	\$ 63,401,469	\$ 60,276,330	\$ 58,000,053	\$ 53,814,596
Chemical Plants	47,001,509	40,628,120	38,708,434	36,851,716	29,006,305
Industrial Supplies	28,180,070	33,580,656	34,548,328	29,130,779	20,552,701
Contractors	4,716,092	9,321,703	9,795,482	8,770,473	3,690,005
Transportation	<u>15,715,427</u>	<u>14,380,369</u>	<u>13,533,421</u>	<u>12,716,785</u>	<u>11,084,716</u>
Total	<u>\$ 162,531,754</u>	<u>\$ 161,312,317</u>	<u>\$ 156,861,995</u>	<u>\$ 145,469,807</u>	<u>\$ 118,148,323</u>

Source: Collector of Ascension Parish Sales and Use Taxes.

ASCENSION PARISH SHERIFF
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)

(full accrual basis of accounting)

Year	Financed Purchased	Right of Use Leases	Total Primary Government	Percentage of Personal Income	(in dollars) Debt Per Capita
2022	\$ 2,883,212	\$ 1,177,283	\$ 4,060,495	0.09%	\$ 32
2021	2,939,589	780,665	3,720,254	0.08%	29
2020	481,457	-	481,457	0.01%	4
2019	418,589	-	418,589	0.01%	3
2018	-	-	-	-	-
2017	-	-	-	-	-
2016	-	-	-	-	-
2015	-	-	-	-	-
2014	-	-	-	-	-
2013	-	-	-	-	-

ASCENSION PARISH SHERIFF
LEGAL DEBT MARGIN CALCULATION
LAST TEN YEARS
(UNAUDITED)

Year	Assessed Value	Any One Purpose (1)	Aggregate All Purposes (1)	Debt Outstanding	Legal Debt Margin	Legal Debt Margin to Aggregate Debt Limit
2022	\$ 1,831,293,750	\$ 183,129,375	\$ 640,952,814	\$ 4,060,495	\$ 595,502,814	92.91%
2021	1,777,557,350	177,755,735	622,145,073	3,720,254	618,424,819	99.40%
2020	1,681,459,890	168,145,989	588,510,962	481,457	588,029,505	99.92%
2019	1,543,604,700	154,360,470	540,261,645	418,589	539,843,056	99.92%
2018	1,440,772,700	144,077,270	504,270,445	-	504,270,445	100.00%
2017	1,391,789,610	139,178,961	487,126,364	-	487,126,364	100.00%
2016	1,377,382,250	137,738,225	482,083,788	-	482,083,788	100.00%
2015	1,329,393,040	132,939,304	465,287,564	-	465,287,564	100.00%
2014	1,242,196,540	124,219,654	434,768,789	-	434,768,789	100.00%
2013	1,153,499,800	115,349,980	403,724,930	-	403,724,930	100.00%

Source: Ascension Parish Tax Assessor

- (1) Legal debt limit is 35% of the total assessed value of taxable property (10% of the assessed value of taxable property for any one purpose)

ASCENSION PARISH SHERIFF
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

Year	Estimated Population	(1) Personal Income	(1) Per Capita Personal Income	(1) Median Age	(2) Public School Enrollment	Ascension Parish Unemployment Rate	Labor Market Area Unemployment Rate
2022	128,369	\$ 4,582,645	\$ 35,699	36.0	23,455	3.6	3.8
2021	126,500	4,851,528	38,352	35.4	23,537	5.3	7.2
2020	126,604	4,172,994	32,961	35.4	22,862	4.8	5.4
2019	124,672	3,929,661	31,520	35.3	23,731	4.7	5.1
2018	122,948	3,669,997	30,094	35.0	22,536	3.3	3.4
2017	121,587	3,566,018	29,269	34.7	22,311	4.5	5.2
2016	119,455	3,444,365	28,834	34.4	22,595	4.0	4.4
2015	117,029	3,297,643	28,178	34.7	21,868	5.5	6.0
2014	114,393	3,221,307	28,160	34.0	21,520	4.2	4.7
2013	112,286	3,116,610	27,756	34.3	20,659	4.8	5.6

Source: Ascension Economic Development Corp

(1) Source: US Census Bureau estimates.

(2) Source: Ascension Parish School Board

ASCENSION PARISH SHERIFF
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

2022			2013		
Employer	Number of Employees (1)	Percentage of Employees (2)	Employer	Number of Employees (1)	Percentage of Employees (2)
Ascension Parish School Board	3,222	36.8%	Ascension Parish School Board	2,596	30.3%
BASF Corporation	1,198	13.7%	BASF Corporation	1,000	10.8%
Wal-Mart Stores	700	8.0%	Huntsman Chemicals	750	8.6%
Shell Chemical Company	630	7.2%	St. Elizabeth Hospital	600	8.1%
Smith Tank and Steel	600	6.9%	Ascension Parish Government	600	8.0%
Our Lady of the Lake Ascension	540	6.2%	Kellogg Company	535	7.6%
CF Industries	515	5.9%	Wal-Mart Stores	478	7.6%
Ascension Parish Government	472	5.4%	Shell Chemical Company	400	6.6%
Huntsman Chemicals	450	5.1%	Volks Constructors	400	6.5%
REV	420	4.8%	Field Hospitality Group	400	5.9%
	<u>8,747</u>	<u>100.0%</u>		<u>7,759</u>	<u>100.0%</u>

(1) Source: Ascension Parish Sheriff (La Dept. of Labor, Research, and Statistics)

(2) Source: Ascension Parish Assessor Comprehensive Annual Financial Report

ASCENSION PARISH SHERIFF
FULL-TIME EQUIVALENT PARISH EMPLOYEES
BY FUND/DEPARTMENT
LAST TEN FISCAL YEARS
(UNAUDITED)

	Full-time Equivalent Employees Allotted in Annual Budget									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Public Safety										
Full-Time Positions										
Administration:										
Administration	6	7	7	11	4	6	7	5	6	6
Administrative Support	6	6	7	3	16	18	17	11	12	13
Business Office	15	18	22	20	48	44	40	41	37	34
Civil	14	12	12	12	8	8	8	8	7	7
Finance	7	7	6	7	*	*	*	*	*	*
Fleet	6	6	5	5	3	3	2	2	1	1
Human Resources	6	6	6	5	*	*	*	*	*	*
Paralegal	1	1	1	1	*	*	*	*	*	*
Public Information Officer	1	1	1	1	*	*	*	*	*	*
Standards & Accountability	2	3	4	3	*	*	*	*	*	*
Tax	3	1	1	1	*	*	*	*	*	*
Corrections:										
Clerical	2	5	1	10	*	*	*	*	*	*
Corrections	45	48	61	76	84	76	75	80	76	77
Criminal Records	8	8	6	*	*	*	*	*	*	*
Domestic Violence	2	4	4	2	*	*	*	*	*	*
Support	9	4	14	4	*	*	*	*	*	*
Transportation	5	6	7	*	*	*	*	*	*	*
Warrants	5	4	5	5	3	3	4	4	3	3
Criminal Operations:										
Administration	6	6	6	4	*	*	*	*	*	*
Clerical	8	7	3	6	*	*	*	*	*	*
Criminal Investigations	*	*	*	*	28	29	28	32	32	26
Evidence	5	5	5	2	*	*	*	*	*	*
Investigative Support	6	5	5	6	5	4	4	4	*	*
Juvenile	8	6	8	7	6	6	6	6	6	6
Narcotics	8	9	6	5	5	6	5	5	4	6
Patrol	85	78	81	82	79	75	74	75	71	74
Property Crimes	9	9	13	13	*	*	*	*	*	*
School Security	7	6	6	7	2	*	*	*	*	*
Traffic	9	9	8	10	9	9	10	9	8	7
Training	6	6	5	4	5	5	4	5	4	3
Violent Crimes	13	12	12	11	*	*	*	*	*	*
Special Operations:										
Communications/Dispatch	32	33	28	27	29	29	31	28	28	28
Community Outreach	7	7	6	5	5	6	6	6	6	4
Information Technology	4	4	4	4	*	*	*	*	*	*
Total Full-Time Positions	356	349	366	359	339	327	321	321	301	295
Part-Time Positions										
OTHER FUNDS:										
Courtroom Security	14	11	12	7	2	2	2	2	2	3
Crossing Guards	9	11	10	9	*	*	*	*	*	*
All Other Departments	38	37	20	38	45	51	47	45	37	44
Total Part-Time Positions	61	59	42	54	47	53	49	47	39	47
TOTAL	417	408	408	413	386	380	370	368	340	342

Notes: * - Data prior to organizational restructure not available.

Source: Ascension Parish Sheriff's Office

ASCENSION PARISH SHERIFF
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN CALENDAR YEARS
(UNAUDITED)

	2021	2020	2019	2018	2017	2016	2015	2014	2013
Population - Total	128,369	126,500	126,604	124,672	122,948	121,587	119,455	117,029	114,393
Service Call Responses	81,865	76,524	79,367	89,845	79,174	79,992	75,809	73,752	75,992
Assigned Cases	2,004	2,105	2,376	2,599	2,603	1,878	1,510	*	*
Traffic Tickets Issued	2,800	3,878	4,172	4,618	7,126	6,537	2,589	*	*
Crime Statistics:									
Murders	8	10	7	5	8	5	9	10	23
Rapes	26	30	47	42	44	48	48	54	42
Assaults	38	36	47	37	36	46	32	32	55
Total Persons Crimes	72	76	101	84	88	99	89	96	120
Robberies	25	43	54	44	56	75	76	53	69
Burglaries	341	385	427	604	696	694	799	754	731
Theft	2,495	2,798	2,930	3,196	3,218	3,306	3,118	3,116	3,246
Vehicle Theft	264	260	247	225	238	234	218	168	88
Fraud	48	48	77	45	130	217	176	166	172
Total Property Crimes	3,173	3,534	3,735	4,114	4,338	4,526	4,387	4,257	4,306
Total Crimes	3,245	3,610	3,836	4,198	4,426	4,625	4,476	4,353	4,426
Estimated Value of Property Stolen	\$ 9,017,904	\$ 7,270,278	\$ 6,826,676	\$ 7,650,241	\$ 8,746,695	\$ 7,983,654	\$ 7,558,597	*	*
Estimated Value of Property Recovered	\$ 2,370,896	\$ 1,700,800	\$ 1,671,065	\$ 1,662,489	\$ 1,358,308	\$ 1,241,794	\$ 1,251,795	*	*
Crime Rate per 1,000 Residents	25.28	28.54	30.30	33.67	36.00	38.04	37.47	37.20	38.69

Notes:

* - Data not available

Source: Ascension Parish Sheriff's Office
See Table 18 for Demographic Statistics

**ASCENSION PARISH SHERIFF
CAPITAL ASSET STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)**

	FISCAL YEAR									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Public Safety:										
Land	5	5	5	4	4	4	3	3	3	2
Buildings	18	17	17	17	15	13	11	10	10	9
Equipment										
Boats & Trailers	29	28	28	28	26	23	23	22	19	19
Communications Equipment	1,261	1,261	1,261	632	617	615	609	607	536	529
Computer Equipment	556	556	488	271	244	240	234	227	218	118
Information Technology	188	186	173	168	148	120	101	94	83	75
Furniture	109	97	96	95	85	65	55	49	32	26
Law Enforcement Equipment	396	393	292	292	289	263	210	181	118	109
Security Equipment	162	161	160	152	123	94	74	46	41	38
Other Equipment	265	262	257	255	231	212	181	163	143	132
Vehicles	60	79	98	130	149	178	187	230	293	304

Source: Ascension Parish Sheriff's Office

OTHER INDEPENDENT AUDITORS' REPORTS





**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 Robert P. Webre
Ascension Parish Sheriff
Donaldsonville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America, *Louisiana Governmental Audit Guide*, 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 General Fund, and the aggregate remaining fund information of the Ascension Parish Sheriff (Sheriff), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 22, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Sheriff's internal control over financial reporting (internal control) 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 Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

This report is intended solely for the information and use of the Sheriff, the Louisiana Legislative Auditor, and federal and state agencies, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
December 22, 2022

ASCENSION PARISH SHERIFF
DONALDSONVILLE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES

For the year ended June 30, 2022

1) Summary of Auditors' Results:

A) The type of report issued on the financial statements: **Unmodified opinion.**

B) Significant deficiency in internal control that was disclosed by the audit of financial statements: **None.**

Material weaknesses: **None.**

C) Noncompliance which is material to the financial statements: **None.**

D) Findings relating to the financial statements reported in accordance with *Governmental Auditing Standards*: **None.**

2) Findings - Financial Statement Audit:

None.

ASCENSION PARISH SHERIFF
DONALDSONVILLE, LOUISIANA
SUMMARY OF PRIOR YEAR FINDINGS AND RESPONSES

For the year ended June 30, 2022

There were no prior year findings.

SPECIAL ACKNOWLEDGEMENTS

Robert “Bobby” Webre
Sheriff

Col. Paul Robert
Executive Officer

Kathleen LoCicero
Chief Financial Officer

Finance Section Personnel



Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

For the year ended June 30, 2022

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Robert P. Webre:
Ascension Parish Sheriff
Donaldsonville, Louisiana

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

The Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2021 through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and schedule of exceptions are as follows:

Written Policies and Procedures:

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:
 - 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, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

- 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, 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 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.
- j. **Debt Service**, including (1) debt issuance approval, (2) 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.

Board (or Finance Committee, if applicable):

- 2. Obtain and inspect the board/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 whether the managing board met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.
 - b. For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.
 - c. For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.

Bank Reconciliations:

3. Obtain a listing of client bank accounts 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. Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each 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, electronically logged);
 - 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
 - c. Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections:

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 that are 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 verifies the reconciliation.
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.

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.

Non-Payroll Disbursements (excluding credit card purchases, 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.
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 that the disbursement matched the related original invoice/billing statement.

- b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

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 that 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) was reviewed and approved, in writing, 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.
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 that 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).

Travel and Travel-Related Expense Reimbursement (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, agree the reimbursement rate to 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 that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c. Observe that 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 that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

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. 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 that 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 that 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 that the original contract terms provided for such an amendment.
 - 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 that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel:

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
 - a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - b. Observe that supervisors approved the attendance and leave of the selected employees/officials.
 - c. Observe that 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.

18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/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' cumulate leave records, agree the pay rates to the employee and officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
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, and workers' compensation premiums, etc.) have been paid, and associated forms have been filed, by required deadlines.

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 that 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.

Debt Service (excluding nonprofits):

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 that State Bond Commission approval was obtained for each debt instrument issued.
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.
24. Observe that 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.

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.

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.
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).
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:
- 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.

We were engaged by the Sheriff to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, 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.

We are required to be independent of the Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended 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.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
December 22, 2022

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

SCHEDULE OF EXCEPTIONS

For the year ended June 30, 2022

Exceptions:

No exceptions were found as a result of applying the procedures listed above, except as follows:

Written Policies and Procedures:

Debt Service:

1(j) – The Sheriff has no written policy including debt issuance approval, EMMA reporting requirements, debt reserve requirements, or debt service requirements.

Collections:

7 (d) 3 of the 10 deposits were not made within one day of the receipt at the collection location.

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

13 (3) 4 of the 4 receipts that were for meal charges did not include the individuals participating in meals.

Parish Seat
Courthouse
300 Houmas St. Suite E
P.O. Box 268
Donaldsonville, La. 70346-0268
Bus. Office: 225-473-8671
Fax: 225-621-8182
Dispatch: 225-473-8673
Jail: 225-473-8674



Gonzales Office
828 S. Irma Blvd., Suite 101
P. O. Box 118
Gonzales, La. 70707
Bus. Office: 225-621-8340
Civil: 225-621-8341
Dispatch: 225-621-8300
Warrants: 225-621-8308
Fax: 226-647-8156

BOBBY WEBRE
SHERIFF AND EX-OFFICIO TAX COLLECTOR

December 22, 2022

Ascension Parish Sheriff
Management's Response to Agreed-upon Procedures Report
For the Fiscal Year Ended June 30, 2022

Written Policies and Procedures:

Debt Service – 1(j) – The Sheriff has no written policy specifically for debt service because the Sheriff has never taken out bonded debt. A policy will be adopted for debt service immediately.

Collections:

Procedure 7(d) – Management strives to minimize the amount of time between collection and the date of deposit in accordance with our policy. However, there are extenuating circumstances at times that prevent this from happening. Management will review all exceptions to determine the underlying cause and will implement procedural changes to ensure all deposits adhere to the deposit requirements.

Credit Cards/Debit Cards/Fuel Card/P-Cards:

Procedure 13(3) – Management will review policy and procedures to ensure all employees are aware of the requirements for credit card usage. Including but not limited to stating the business purpose of meetings and listing all attendees on receipts.