

**WEST FELICIANA PARISH SHERIFF
ST. FRANCISVILLE, LOUISIANA**

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

**WEST FELICIANA PARISH SHERIFF
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INDEPENDENT AUDITORS' REPORT

Honorable Brian L. Spillman
West Feliciana Parish Sheriff
P.O. Drawer 1844
St. Francisville, Louisiana 70775

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Feliciana Parish Sheriff as of and for the year ended June 30, 2023, 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, each major fund, and the aggregate remaining fund information of the West Feliciana Parish Sheriff, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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 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, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the West Feliciana Parish Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the West Feliciana Parish Sheriff's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Feliciana Parish Sheriff's basic financial statements. The supplementary information schedules as listed in the foregoing table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information schedules and are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2023, on our consideration of the West Feliciana Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the West Feliciana Parish Sheriff's internal control over financial reporting and compliance.



Major, Morrison & David
New Roads, Louisiana
December 19, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

WEST FELICIANA PARISH SHERIFF
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

Within this section of the West Feliciana Parish Sheriff (the Sheriff) annual financial report, the Sheriff's management provides this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2023. The Sheriff's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

FINANCIAL HIGHLIGHTS

The Sheriff's assets exceeded its liabilities by \$6,261,523 (net position) for the fiscal year reported.

Total assets are comprised of the following:

1. Capital assets of \$4,213,787 includes property and equipment, net of accumulated depreciation.
2. Unrestricted net position of \$1,633,461 represents the portion available to maintain the Sheriff's continuing obligations to citizens and creditors.

The Sheriff's governmental funds reported total ending fund balance of \$12,124,385 this year. This compares to the prior year ending fund balance of \$10,840,597, showing an increase of \$1,283,788. General Fund fund balance of \$11,709,829 shows a \$1,347,714 increase from the prior year.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$11,690,730 with \$19,099 non-spendable for prepaid expenses. Overall, the Sheriff's office continues to maintain a strong financial position. The financial highlights are explained in more detail in the "financial analysis" section of this document.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Sheriff also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The Sheriff's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Sheriff's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Position. This is the government-wide statement of position presenting information that includes all of the Sheriff's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Sheriff as a whole is improving or deteriorating. Evaluation of the overall health of the Sheriff's finances would extend to other nonfinancial factors such as diversification of the taxpayer base, in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities, which reports how the Sheriff's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the Sheriff's distinct activities or functions on revenues provided by the Sheriff's taxpayers.

The government-wide financial statements present governmental activities of the Sheriff that are principally supported by property taxes. The sole purpose of these governmental activities is public safety. The government-wide financial statements are presented on pages 11 and 12 of this report.

WEST FELICIANA PARISH SHERIFF
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Sheriff uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Sheriff's most significant funds rather than the Sheriff as a whole.

The Sheriff has two kinds of funds:

Governmental funds are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Sheriff's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives. The basic governmental fund financial statements are presented on pages 13-16 of this report.

Custodial funds are reported in the fund financial statements and report taxes collected for other taxing bodies, deposits held pending a court action and the individual prison inmate accounts. The basic custodial fund financial statements are presented on pages 17 and 18 of this report.

Notes to the financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 20 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Sheriff's budget presentations, management's discussion and analysis, pension liability with the Sheriff's Pension & Relief Fund, and other post-employment benefits plan. Budgetary comparison statements are included as required supplementary information for the general and special revenue funds. These statements and schedules demonstrate compliance with the Sheriff's adopted and final revised budgets. Required supplementary information can be found on pages 42 to 48 of this report.

In addition, other supplementary information providing details on the collecting/disbursing entity schedule as required by Act 87 of 2020 Legislative session, sheriff's certification on the tax collector custodial fund, and sheriff's schedule of compensation and benefits, are presented on pages 50 to 52 of this report.

WEST FELICIANA PARISH SHERIFF
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

The Sheriff's net position at fiscal year-end is \$6,261,523. The following table provides a summary of the Sheriff's net position:

Summary of Net Position

	2022	%	2023	%
	Governmental Activities	Total	Governmental Activities	Total
Assets:				
Current assets	\$ 11,546,283	74%	\$ 12,720,468	75%
Net pension asset	252,003	2%	-0-	0%
Capital assets	3,752,328	24%	4,213,787	25%
Total assets	15,550,614	100%	16,934,255	100%
Deferred outflows related to pensions	1,484,566	25%	3,380,239	47%
Deferred outflows related to OPEB	4,353,508	75%	3,804,625	53%
Total deferred outflows of resources	5,838,074	100%	7,184,864	100%
Liabilities:				
Current liabilities	878,382	5%	596,083	4%
Long-term liabilities	10,319,331	95%	15,114,238	96%
Total liabilities	11,197,713	100%	15,710,321	100%
Deferred inflows related to pensions	2,672,601	56%	232,463	11%
Deferred inflows related to OPEB	2,109,430	44%	1,914,812	89%
Total deferred inflows of resources	4,782,031	100%	2,147,275	100%
Net position:				
Investment in capital assets	3,752,328	69%	4,194,407	67%
Restricted	495,818	9%	433,655	7%
Unrestricted	1,160,798	22%	1,633,461	26%
Total net position	\$ 5,408,944	100%	\$ 6,261,523	100%

The Sheriff continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 21.34 to 1.

The Sheriff reported positive balances in net position for the governmental activities. Net position for the Sheriff increased overall by \$852,579 for governmental activities in the fiscal year ending June 30, 2023.

Note that the majority of the governmental activities' net position is tied up in capital assets. The Sheriff uses these capital assets to provide services to its citizens.

WEST FELICIANA PARISH SHERIFF
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

The following table provides a summary of the Sheriff's changes in net position:

Summary of Changes in Net Position

	2022	%	2023	%
	Governmental Activities	Total	Governmental Activities	Total
Revenues:				
Program:				
Charges for services	\$ 3,188,807	31%	\$ 4,649,400	40%
Operating grants	558,182	5%	529,216	5%
Capital grants	22,319	0%	79,601	1%
General:				
Ad valorem taxes	5,944,405	58%	5,755,946	49%
Unrestricted state grants	346,429	3%	335,012	3%
Interest earnings	65,344	1%	290,770	2%
Transfers	-0-	0%	8,000	0%
Miscellaneous	138,944	2%	36,418	0%
Total revenues	<u>10,264,430</u>	<u>100%</u>	<u>11,684,363</u>	<u>100%</u>
Program expenses:				
Public safety	<u>8,594,948</u>	<u>100%</u>	<u>10,831,784</u>	<u>100%</u>
Total expenses	<u>8,594,948</u>	<u>100%</u>	<u>10,831,784</u>	<u>100%</u>
Change in net position	1,669,482		852,579	
Beginning net position	<u>3,739,462</u>		<u>5,408,944</u>	
Ending net position	<u>\$ 5,408,944</u>		<u>\$ 6,261,523</u>	

Governmental Revenues

The Sheriff is heavily reliant on property taxes to support its operation. Property taxes provided 49% of the Sheriff's total revenues. Program revenues, intergovernmental agreements, commissions, other sheriff's office revenues, and interest on deposits fund 51% of governmental operating expenses.

Governmental Functional Expenses

The total function of the Sheriff's office is public safety activities. Of the total public safety costs, depreciation and amortization the capital assets and post-employment benefit expenses were \$524,152 and \$938,939, respectively, or 13.5% of total costs.

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

Governmental funds

As discussed, governmental funds are reported in the fund statements with short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$12,124,385. Of this year-end total, \$11,690,730 is unassigned indicating availability for continuing the Sheriff's activities, legally restricted fund balances include \$414,556 for grant restrictions, and non-spendable fund balance includes \$19,099 for prepaid expenses.

WEST FELICIANA PARISH SHERIFF

**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

The total ending fund balances of governmental funds show an increase of \$1,283,788 and resulted mainly from increases in feeding, transporting, and keeping prisoners revenues.

Major Governmental Funds

The General Fund is the Sheriff's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance increased by \$1,347,714 from the prior year. In fiscal year ending June 30, 2022, the General Fund's fund balance increased approximately \$1,687,559. Overall revenues increased \$1,383,997, mainly from increases in feeding, transporting, and keeping prisoners. On the expense side, overall expenses increased \$1,703,775, mainly from increases in personnel services and related benefits. The special revenue Other Grants Fund and Homeland Security & Emergency Preparedness Fund are also considered major governmental funds due to importance and consists of non-homeland security and homeland security grants awarded the sheriff's office from federal, state, and local sources.

The General Fund's ending fund balance was higher than the prior year due to management's goal to operate from a position of spending only what is generated and operating within budgeted costs. The fund balance reflects an adequate reserve for unexpected occurrences, but close monitoring of expenditures will be maintained due to inflationary pressures.

Budgetary Highlights

The General Fund's budget, which was amended once during the current year, was within the expected range of actual collected and expended amounts reported in the year. Actual results were slightly better or on target than estimated in almost all revenue categories. Expenses came in under budget and within an acceptable range. The original budget report didn't anticipate an increase in interest income and feeding, transporting, and keeping prisoners. Expenditures were estimated to increase for personnel services & related benefits and capital outlay.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital and Right-of-Use Assets

The Sheriff's investment in capital and right-of-use assets, net of accumulated depreciation as of June 30, 2023, was \$4,213,787. The overall increase was 12.3% for the Sheriff as a whole. See footnote number 8 for additional information about changes in capital assets during the fiscal year and balances at year end. The following table reflects a summary of capital asset activity.

Capital Assets:	Governmental Activities	
	2022	2023
Depreciable assets (excluding land):		
Building, equipment & furniture	\$ 5,982,259	\$ 6,270,621
Vehicles	1,977,419	2,500,071
Total depreciated assets	7,959,678	8,770,692
Less accumulated depreciation	4,480,226	4,848,948
Book value – depreciable assets	<u>\$ 3,479,452</u>	<u>\$ 3,921,744</u>
Percentage depreciated	<u>56%</u>	<u>56%</u>

WEST FELICIANA PARISH SHERIFF

**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

Right-of-Use Assets:	Governmental Activities	
	2022	2023
Amortizable assets:		
Vehicles	\$ -	\$ 32,858
Total right-of-use assets	-	32,858
Less accumulated amortization	-	13,691
Book value – right-of-use assets	\$ -	\$ 19,167
Percentage amortized	0%	42%

The major additions to capital assets include:

Thirteen new vehicles & three used vehicles	\$ 650,485
Fixtures, computers & police equipment	\$ 302,268

Long-Term Debt

The Sheriff had \$15,303,437 in long-term debt outstanding as of June 30, 2023 compared to \$10,435,770 in the prior year, an increase of \$4,867,667 or 47%. The key factor contributing to the increase was net pension liability. The following table reflects a summary of long-term liability balances at year-end.

Long-Term Liabilities

	2022	2023
	Governmental Activities	Governmental Activities
Lease liability	\$ -	\$ 19,380
Compensated absences	368,442	388,119
Net pension liability (asset)	(252,003)	4,187,719
Other post-employment benefits	10,319,331	10,708,219
Total long-term liabilities	\$ 10,435,770	\$ 15,303,437

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Approximately 54% of the Sheriff's revenues are derived from ad valorem taxes, with the Entergy River Bend Nuclear Plant providing 70% of the ad valorem taxes assessed in the parish. As the plant ages, assessment values and revenues will decline, estimated at a 4% reduction rate. Other revenues are expected to remain the same. Expenses in total are expected to increase mainly due to increases in personnel services and related benefit costs. Group health costs are expected to increase. Other operating costs will be monitored for cost reductions where available. The budget will remain conservative to maintain operating within the revenues that are generated.

CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Sheriff's finances, comply with finance-related laws and regulations, and demonstrate the Sheriff's commitment to public accountability. If you have questions about this report or would like to request additional information, contact Brian L. Spillman, West Feliciana Sheriff and Tax Collector, P.O. Box 1844, St. Francisville, LA 70775.

BASIC FINANCIAL STATEMENTS

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana

Statement of Net Position

June 30, 2023

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 2,303,240
Investments	9,680,435
Accounts receivable	717,694
Prepaid assets	19,099
Capital assets:	
Land	272,876
Other capital assets, net of depreciation	3,940,911
Total assets	16,934,255
DEFERRED OUTFLOWS OF RESOURCES	
Resources related to pensions	3,380,239
Resources related to other post-employment benefits	3,804,625
Total deferred outflows of resources	7,184,864
LIABILITIES	
Accounts payable and accrued expenses	596,083
Non-current liabilities:	
Due within one year:	
Lease liability	15,504
Due in more than one year:	
Compensated absences	198,920
Lease liability	3,876
Net pension liability	4,187,719
Other post-employment benefits	10,708,219
Total liabilities	15,710,321
DEFERRED INFLOWS OF RESOURCES	
Resources related to pensions	232,463
Resources related to other post-employment benefits	1,914,812
Total deferred inflows of resources	2,147,275
NET POSITION	
Invested in capital assets, net of related debt	4,194,407
Restricted for:	
Prepaid expenses	19,099
Grant programs	414,556
Unrestricted (deficit)	1,633,461
Total net position	\$ 6,261,523

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana**

Statement of Activities

For the Year Ended June 30, 2023

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government - Public Safety	\$10,831,784	\$4,649,400	\$ 529,216	\$ 79,601	\$ (5,573,567)
Total governmental activities	<u>\$10,831,784</u>	<u>\$4,649,400</u>	<u>\$ 529,216</u>	<u>\$ 79,601</u>	<u>(5,573,567)</u>
General revenues:					
Ad valorem taxes					5,755,946
State revenue sharing					111,457
Video poker revenues					223,555
Gain (loss) on sale of equipment					21,686
Miscellaneous					30,732
Unrestricted investment earnings					290,770
Transfers					<u>(8,000)</u>
Total general revenues					<u>6,426,146</u>
Change in net position					852,579
Net position - beginning of the year					<u>5,408,944</u>
Net position - end of the year					<u>\$ 6,261,523</u>

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2023

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE- OTHER GRANTS FUND</u>	<u>SPECIAL REVENUE- HOMELAND SEC. & EMERGENCY PREPAREDNESS FUND</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$ 1,925,215	\$ 310,611	\$ 67,414	\$ 2,303,240
Investments	9,680,435	-	-	9,680,435
Receivables	624,566	6,202	86,926	717,694
Due from other funds	55,852	-	-	55,852
Prepaid assets	19,099	-	-	19,099
TOTAL ASSETS AND OTHER DEBITS	<u>12,305,167</u>	<u>316,813</u>	<u>154,340</u>	<u>12,776,320</u>
LIABILITIES, EQUITY, AND OTHER CREDITS				
Liabilities:				
Accounts and salaries payable	406,139	-	745	406,884
Due to other funds	-	3,239	52,613	55,852
Compensated absences payable	189,199	-	-	189,199
Total Liabilities	<u>595,338</u>	<u>3,239</u>	<u>53,358</u>	<u>651,935</u>
Equity and Other Credits:				
Fund balances				
Nonspendable:				
Prepaid expenses	19,099	-	-	19,099
Restricted for:				
Homeland Sec. & Emergency Preparedness	-	-	100,982	100,982
Other Grants	-	313,574	-	313,574
Unassigned	11,690,730	-	-	11,690,730
Total Equity and Other Credits	<u>11,709,829</u>	<u>313,574</u>	<u>100,982</u>	<u>12,124,385</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$ 12,305,167</u>	<u>\$ 316,813</u>	<u>\$ 154,340</u>	<u>\$ 12,776,320</u>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana**

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

For the Year Ended June 30, 2023

Total fund balance - governmental funds	\$ 12,124,385
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	4,213,787
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Compensated absences	(198,920)
Lease liability	(19,380)
Net pension liability	(4,187,719)
Other postemployment benefits	(10,708,219)
Deferred outflows of resources related to pensions do not require the use of current financial resources and are, therefore, not reported in the governmental funds.	3,380,239
Deferred inflows of resources related to pensions do not require the use of current financial resources and are, therefore, not reported in the governmental funds.	(232,463)
Deferred outflows of resources related to other post-employment benefits do not require the use of current financial resources and are, therefore, not reported in the governmental funds.	3,804,625
Deferred inflows of resources related to other post-employment benefits do not require the use of current financial resources and are, therefore, not reported in the governmental funds.	<u>(1,914,812)</u>
Total net position of governmental activities	<u><u>\$ 6,261,523</u></u>

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
GOVERNMENTAL FUNDS

**Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended June 30, 2023**

REVENUES	GENERAL FUND	SPECIAL REVENUE- OTHER GRANTS FUND	SPECIAL REVENUE- HOMELAND SEC. & EMERGENCY PREPAREDNESS FUND	TOTAL GOVERNMENTAL FUNDS
Ad valorem taxes	\$ 5,755,946	\$ -	\$ -	\$ 5,755,946
Intergovernmental revenues:				
Federal grants	-	11,245	76,369	87,614
State grants:				
State revenue sharing	111,457	-	-	111,457
State supplemental pay	220,872	-	-	220,872
Miscellaneous	2,010	20,094	-	22,104
Local	870,030	-	40,000	910,030
Fees, charges, and commissions for services:				
Commissions on licenses, etc.	425,141	-	-	425,141
Civil and criminal fees	78,885	-	-	78,885
Court attendance	4,182	-	-	4,182
Feeding, transporting, and keeping prisoners	2,953,994	-	-	2,953,994
Other	5,750	-	-	5,750
Interest	290,748	-	22	290,770
Miscellaneous	565,848	-	-	565,848
Total revenues	11,284,863	31,339	116,391	11,432,593
EXPENDITURES				
Public safety:				
Personal services and related benefits	6,844,179	22,957	90,658	6,957,794
Operating services	1,738,266	917	36,482	1,775,665
Material and supplies	400,914	6,909	3,661	411,484
Travel and other charges	30,364	556	1,289	32,209
Capital outlay	937,384	-	48,227	985,611
Debt service - lease expense	13,478	-	-	13,478
Miscellaneous	19,108	-	-	19,108
Total expenditures	9,983,693	31,339	180,317	10,195,349
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,301,170	\$ -	\$ (63,926)	\$ 1,237,244
OTHER FINANCING SOURCES (USES)				
Sale of equipment	21,686	-	-	21,686
Issuance of lease liabilities	32,858	-	-	32,858
Operating transfers out	(8,000)	-	-	(8,000)
Total other financing sources(uses)	46,544	-	-	46,544
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	1,347,714	-	(63,926)	1,283,788
FUND BALANCE AT BEGINNING OF YEAR	10,362,115	313,574	164,908	10,840,597
FUND BALANCE AT END OF YEAR	\$ 11,709,829	\$ 313,574	\$ 100,982	\$ 12,124,385

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana

**Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of Activities**

For the Year Ended June 30, 2023

Net change in fund balances - total governmental funds \$ 1,283,788

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount which capital outlays exceeded depreciation in the current period:

Capital outlays	985,611
Depreciation expense	(510,461)
Amortization expense	(13,691)

Governmental funds report the proceeds from the sale of capital assets as revenues. However, in the statement of activities only gains or losses are reported:

Gain (loss) on the disposal of capital assets	21,686
Proceeds from sale of capital assets	(21,686)

Governmental funds report current year post-employment benefits paid as expenditures. However, in the statement of activities it is an actuarially calculated expense. This represents the difference between post-employment benefits paid and the actuarially calculated expense.

(743,152)

Governmental funds report the change in compensated absences for amounts expected to be used with current financial resources only, while the statement of activities reports the change in total compensated absences. This represents the difference between those amounts.

(26,225)

The issuance of long-term debt for capital leases provides current financial resources to governmental funds. However, the issuance of debt does not affect the statement of activities. Additionally, payment of principal is an expense in the governmental funds but has no impact on the statement of activities.

Proceeds from the issuance of right-of-use leases	(32,858)
Principal payments on right-of-use assets	13,478

Governmental funds report current year pension contributions as expenditures. However, in the statement of activities it is an actuarially calculated expense. This represents the difference between pension contributions and actuarially calculated expense.

(342,138)

The sheriff's proportionate share of non-employer contributions to the pension plan do not provide current financial resources and are not reported as revenue in the governmental funds.

238,227

Change in net position of governmental activities

852,579

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana**

STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS

June 30, 2023

	<u>SHERIFF'S FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>CANTEEN FUND</u>	<u>TWP OFFENDER FUND</u>	<u>WITNESS SUBPOENA FUND</u>	<u>TOTAL</u>
ASSETS						
Cash and cash equivalents	\$ 102,328	\$ 66,929	\$ 56,832	\$ 696,990	\$ 93	\$ 923,172
TOTAL ASSETS	<u>102,328</u>	<u>66,929</u>	<u>56,832</u>	<u>696,990</u>	<u>93</u>	<u>923,172</u>
LIABILITIES						
Due to taxing bodies and others	-	-	74	-	-	74
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>74</u>	<u>-</u>	<u>-</u>	<u>74</u>
NET POSITION						
Retricted for: Individuals, organizations & other governments	102,328	66,929	56,758	696,990	93	923,098
TOTAL NET POSITION	<u>\$ 102,328</u>	<u>\$ 66,929</u>	<u>\$ 56,758</u>	<u>\$ 696,990</u>	<u>\$ 93</u>	<u>\$ 923,098</u>

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
For the Year Ended June 30, 2023

	SHERIFF'S FUND	TAX COLLECTOR FUND	CANTEEN FUND	TWP OFFENDER FUND	WITNESS SUBPOENA FUND	TOTAL
ADDITIONS						
Deposits:						
Sheriff's sales	\$ 338,634	\$ -	\$ -	\$ -	\$ -	\$ 338,634
Cash bonds	16,250	-	-	-	-	16,250
Garnishments	97,537	-	-	-	-	97,537
Bail bonds	66,190	-	-	-	-	66,190
Parish licenses	30,699	-	-	-	-	30,699
Forfeitures & fines	357,564	-	-	-	-	357,564
Other deposits	39,438	-	109,740	3,267,435	200	3,416,813
Taxes, fees, etc., paid to tax collector	-	34,977,639	-	-	-	34,977,639
Interest	-	19,415	-	-	-	19,415
Transfers	-	-	-	8,000	-	8,000
Total additions	<u>946,312</u>	<u>34,997,054</u>	<u>109,740</u>	<u>3,275,435</u>	<u>200</u>	<u>39,328,741</u>
DEDUCTIONS						
Taxes, fees, etc., distributed to taxing bodies and others	-	34,952,030	-	-	-	34,952,030
Deposits settled to:						
Sheriff's General Fund	128,591	-	-	-	-	128,591
Parish government	100,875	-	-	-	-	100,875
District attorney	59,353	-	-	-	-	59,353
Indigent defender board	69,550	-	-	-	-	69,550
Criminal court fund	146,504	-	-	-	-	146,504
Clerk of court	34,994	-	-	-	-	34,994
Litigants	22,918	-	-	-	-	22,918
Attorneys, appraisers, etc.	85,788	-	-	-	-	85,788
Other settlements	321,711	-	-	-	-	321,711
Other reductions:						
Purchases - merchandise	-	-	134,205	3,132,237	200	3,266,642
Total deductions	<u>970,284</u>	<u>34,952,030</u>	<u>134,205</u>	<u>3,132,237</u>	<u>200</u>	<u>39,188,956</u>
Net increase (decrease) in fiduciary net position	(23,972)	45,024	(24,465)	143,198	-	139,785
NET POSITION - BEGINNING	<u>126,300</u>	<u>21,905</u>	<u>81,223</u>	<u>553,792</u>	<u>93</u>	<u>783,313</u>
NET POSITION - ENDING	<u>\$ 102,328</u>	<u>\$ 66,929</u>	<u>\$ 56,758</u>	<u>\$ 696,990</u>	<u>\$ 93</u>	<u>\$ 923,098</u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

**WEST FELICIANA PARISH SHERIFF
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

INTRODUCTION

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

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

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

1. SUMMARY OF SIGNIFICANT POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

The Sheriff is an independently elected official. The West Feliciana Parish Government does maintain and operate the parish courthouse and annex in which the Sheriff's office is located. However, because the parish government does not provide significant assistance to the Sheriff, which makes the Sheriff fiscally independent of the parish government, the Sheriff was determined not to be a component unit of the West Feliciana Parish Government, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Sheriff and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

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

Funds of the Sheriff are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
Notes to the Financial Statements

Governmental Funds

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

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:1422, is the principal fund of the Sheriff's office and accounts for all financial resources, except those required to be accounted for in other funds. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue Funds - account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted for specified purposes.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Sheriff are custodial funds. The custodial funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The custodial funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. Consequently, the custodial funds have no measurement focus, but use the modified accrual basis of accounting.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

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

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
Notes to the Financial Statements

Fund Financial Statements (FFS)

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

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

Revenues

Federal and state entitlements (which include state supplemental pay for deputies and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants are recorded when the expenditures have been incurred.

Local intergovernmental reimbursements are recognized monthly when available and measurable.

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

Interest earnings on time deposits are recorded when earned. Interest on checking and money market accounts is recorded monthly when the interest is available.

Feeding, transporting, and maintenance of prisoners' revenue are recorded monthly for services rendered during the month. Substantially all other revenues are recorded when received.

Expenditures

Salaries are recorded as expenditures when earned.

Purchases of various operating supplies are recorded as expenditures in the accounting period in which they are purchased.

Compensated absences are recognized as benefits are earned. Substantially all other expenditures are recognized when the related fund liability has been incurred.

Other Financing Sources (Uses)

Transfers between funds, which are not expected to be repaid, sale of equipment, and proceeds from the sale of certificates of indebtedness are accounted for as other financing sources (uses).

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
Notes to the Financial Statements

These other financing sources (uses) are recognized at the time the underlying events occur.

Deferred Revenues

Deferred 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 deferred revenue is removed from the combined balance sheet and the revenue is recognized.

E. BUDGETS

The proposed budget for the general fund and special revenue funds, which are prepared on the modified accrual basis of accounting, for fiscal year June 30, 2023, was made available for public inspection on June 13, 2022. A notice concerning the public hearing was published in the official journal on June 8, 2022. The public hearing was held at the West Feliciana Parish Sheriff's office on June 24, 2022 for comments from taxpayers at which time it was legally adopted. 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.

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

F. ENCUMBRANCES

The Office of the West Feliciana Parish Sheriff does not employ encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

H. INVESTMENTS

Investments are limited by R.S. 33:2955 and the Sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. All external pool deposits are considered investments.

GASB Statement No. 31 requires the Sheriff to report investments at fair value in the balance sheet, except as follows:

1. Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, should be reported using a cost-based measure, provided that the fair value of those contracts is not significantly affected by the impairment of the credit standing of the issuer or other factors.
2. The Sheriff may report at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
Notes to the Financial Statements

less, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short-term, highly liquid investment contracts that include U.S. Treasury obligations. Interest-earning investment contracts that include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

In accordance with GASB Statement No. 31, the Sheriff reports investments at amortized cost, money market investments and participating interest-bearing investment contracts that have a remaining maturity at time of purchase of one year or less, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations.

I. PREPAID ITEMS

The Sheriff records prepaid assets for any significant expenditure that can be allocable to future periods in both the government-wide and fund financial statements.

J. CAPITAL ASSETS

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

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

<u>Description</u>	<u>Estimated Lives</u>
Buildings	40 years
Vehicles	5 years
Office furniture & equipment	5 – 20 years
Law enforcement weapons & equipment	5 – 10 years

K. BAD DEBTS

The Sheriff uses the allowance method whereby uncollectible amounts are recognized as bad debts through the use of an allowance account or charged off at the time information becomes available which indicates the particular receivable is not collectible. No charge offs have occurred in the current or previous years of the Sheriff's operations.

L. COMPENSATED ABSENCES

The Sheriff's office has the following policy relating to vacation, K-time, and personal leave:

Vacation

One week vacation after one year of service; two weeks after three years of service; three weeks after eight years of service; four weeks after twelve years of service; five weeks after eighteen years of service; six weeks after thirty or more years of service. Accumulation of 5 days is allowed to be carried over from date of hire to following year's date of hire and will be paid upon retirement, resignation, or termination.

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
Notes to the Financial Statements

K-time

Compensatory time may be awarded to employees in lieu of cash payments and is work performed in connection with an emergency declared by the Sheriff. K-time may accrue up to a maximum of 240 hours and is paid upon termination.

Annual/Major Medical

All full-time employees earn 80 hours of annual leave per fiscal year to be used at their discretion upon approval of their immediate supervisor. Any unused annual leave during the year is converted to major medical leave (for use of illness). All employees who are vested with ten or more years of employment at the time of voluntary or involuntary termination will be paid twenty five percent of current major medical balance up to a max of 800 hours.

The Sheriff's recognition and measurement criteria for compensated absences follows GASB Statement No. 16 which provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

M. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The Sheriff follows GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position". This statement provides guidance for reporting deferred outflows, deferred inflows and net position in a statement of financial position and related disclosures and applies to transactions that result in the consumption or acquisition of net assets in one period that are applicable to future periods. The Sheriff's deferred outflows/inflows of resources consist of resources related to pensions (see Note 9) and other post-employment retirement benefits (see Note 11).

N. PENSIONS

Financial reporting information pertaining to the Sheriff's participation in the Sheriff's Pension and Relief Fund (SPRF) is prepared in accordance with GASB Statement No. 68, "Accounting and Financial Reporting for Pensions", as amended by GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date".

The fiduciary net position, as well as additions to and deductions from the fiduciary net position, of SPRF have been determined on the same basis as they are reported by SPRF. The financial statements were prepared using the accrual basis of accounting, member and employer contributions are recognized when due, pursuant to formal commitments and statutory requirements. Benefits and refunds of employee contributions are recognized when due and payable in accordance with the statutes governing SPRF. Expenses are recognized when the liability is incurred, regardless of when payment is made. Investments are reported at fair value on a trade-date basis. The fiduciary net position is reflected in the measurement of the Sheriff's proportionate share of the plan's net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense. See note 9 for additional information.

O. OTHER POSTEMPLOYMENT BENEFITS

The Sheriff follows GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions", which requires the accrual of other postemployment benefits for retired employees. The Sheriff has recorded a liability for other postemployment benefits (see Note 11). In the

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
Notes to the Financial Statements

government-wide financial statements, the other postemployment benefits liability is recorded as an expense and non-current liability and allocated on a functional basis. In the fund financial statements, other postemployment benefit expenditures are recognized in the amount contributed to the plan or expected to be liquidated with expendable available financial resources. Expendable available financial resources generally refer to other postemployment benefit payments due and payable as of the end of the year.

P. RESTRICTED NET POSITION

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

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

Q. FUND EQUITY

The Sheriff has adopted GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This statement establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types. The following describes the different classifications available for fund balances of governmental funds:

Nonspendable – amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

Restricted – amounts for which constraints have been externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or amounts that are imposed by law through constitutional provisions or enabling legislation.

Committed – amounts that can be used only for specific purposes determined by formal action of the Sheriff, who is the highest level of decision-making authority for the West Feliciana Parish Sheriff's Office. Commitments cannot be used for any other purpose unless the same action that established them decides to modify or remove them.

Assigned – amounts that do not meet the criteria to be classified as either restricted or committed but are intended to be used for specific purposes. Amounts can only be assigned by the Sheriff.

Unassigned – the residual fund balance in the general fund.

When fund balance resources are available for a specific purpose, the Sheriff considers the most restrictive funds to be used first. However, the Sheriff reserves the right to spend unassigned resources first and to defer the use of more restrictive funds.

R. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires 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 and expenses during the reporting period. Actual results could differ from those estimates.

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
Notes to the Financial Statements

2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following funds had actual expenditures over budgeted appropriations for the year ended June 30, 2023:

<u>Fund</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Homeland Security	\$177,150	\$180,314	\$180,317	\$3
Other Grants	\$30,400	\$29,525	\$31,339	\$1,814

3. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Property Tax	8.43	8.43	Indefinite
Property Tax	5.77	5.77	December 31, 2025

The following are the principal taxpayers for the parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed</u>	<u>Ad Valorem Tax Revenue for Sheriff</u>
Entergy Louisiana, LLC	Utility	\$ 278,641,280	67.63%	\$ 3,956,706
KPAQ Industries	Pulp & Paper	11,815,141	2.87%	167,775
Texas Eastern	Pipeline	9,209,670	2.24%	130,777
Dixie Electric	Utility	3,677,030	0.89%	52,214
Bank of St. Francisville	Banking	2,435,337	0.59%	34,582
Transcontinental Gas	Pipeline	1,189,290	0.29%	16,888
		<u>\$ 306,967,748</u>	<u>74.51%</u>	<u>\$ 4,358,942</u>

4. DEPOSITS AND INVESTMENTS

A. Cash and Cash Equivalents

Cash and Cash equivalents include bank accounts and short-term investments. See Note 1(G) for additional cash disclosure note information.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure the Sheriff's deposits may not be returned. Deposits are exposed to custodial credit risk if they are either (a) uninsured and uncollateralized, or (b) uninsured and collateralized with securities held by the pledging financial institution or its trust department/agent but not in the name of the Sheriff. The Sheriff's cash and investment policy, as well as state law, require that deposits be fully secured by federal deposit insurance or the pledge of securities owned by the bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the bank. The following chart represents bank balances for the Sheriff as of June 30, 2023. Deposits are listed in terms of whether they are exposed to custodial credit risk.

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Bank Balances

	<u>Uninsured & Uncollateralized</u>	<u>Uninsured & Collateralized With Securities Held by Pledging Institution or It's Trust Department/Agent but Not in the Entity's Name</u>	<u>Total Bank Balances – All Deposits</u>	<u>Total Carrying Value – All Deposits</u>
Cash & Cash Equivalents	\$	\$ -	\$ 4,973,188	\$ 3,226,412

Total bank balances and total carrying amount of deposits includes cash in the custodial funds at year-end.

B. Investments

Investments are stated at fair value. See also Note 1 (H) for additional investment disclosure information.

Credit Risk - Investments

Investments permitted by state statute include obligations issued, insured or guaranteed by the U.S. government including certificates or other ownership interest in such obligations and/or investments in registered mutual or trust funds consisting solely of U.S. government securities. The Sheriff's investment program is limited to purchases of bank certificate of deposits, U.S. Treasury and government agency obligations as well as investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a nonprofit corporation formed by an initiative of the State Treasurer, and organized under the laws of the State of Louisiana, which operates a 2a-7 like local government investment pool. LAMP is rated AAAM by Standard & Poor's.

Custodial Credit Risk - Investments

Custodial credit risk for investments is the risk that in the event of the failure of the counterparty to a transaction, the Sheriff will not be able to recover the value of the investment. Investments are exposed to custodial risk if the securities are (a) uninsured and unregistered and held by the counterparty or (b) uninsured, unregistered and held by the counterparty's trust department or agent but not in the name of the Sheriff. The following chart presents the investment position of the Sheriff as of June 30, 2023. The various types of investments are listed and presented by whether they are exposed to custodial credit risk.

Investments

	<u>Uninsured, Unregistered, And Held by the Counterparty</u>	<u>Uninsured, Unregistered & Held by the Counterparty's Trust Department or Agent but Not in the Entity's Name</u>	<u>All Investments – Reported Amount</u>	<u>All Investments – Fair Value</u>
Certificates of Deposit	\$ -	\$ -	\$ 1,671,432	\$ 1,671,432
Investments not Categorized: LAMP	-	-	8,009,003	8,009,003
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,680,435</u>	<u>\$ 9,680,435</u>

Interest Rate Risk - Investments

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The Sheriff's investment policy with regards to interest rate risk is to match cash flow requirements with cash

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flows from investments. This matching allows for securities to be held to maturity thereby avoiding realizing losses due to liquidation of securities prior to maturity, especially in a rising interest rate environment. Investing in longer term maturities that contain a “step up” in coupon interest rates will also contribute to the reduction of interest rate risk. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP’s total investments is 56 as of June 30, 2023. Investments classified by maturity dates at June 30, 2023, are summarized below:

<u>Investment</u>	<u>Fair Value</u>	<u>0-1 Years Before Maturity</u>	<u>1-5 Years Before Maturity</u>	<u>6+ Years Before Maturity</u>
Certificates of Deposit	\$ 1,671,432	\$ 1,671,432	\$ -	\$ -
LAMP	8,009,003	8,009,003	-	-
Total	<u>\$ 9,680,435</u>	<u>\$ 9,680,435</u>	<u>\$ -</u>	<u>\$ -</u>

5. RECEIVABLES

The following is a summary of receivables at June 30, 2023:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Intergovernmental:			
Federal	\$ 1,188	\$ 49,878	\$ 51,066
State	274,437	3,250	277,687
Local	134,699	40,000	174,699
Accounts	214,242	-	214,242
Total Receivables	<u>\$ 624,566</u>	<u>\$ 93,128</u>	<u>\$ 717,694</u>

6. INTERFUND RECEIVABLES/PAYABLES

Individual balances due from/to other funds in the fund financial statements at June 30, 2023, are as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 55,852	\$ -
Special Revenue Funds	-	55,852
Total	<u>\$ 55,852</u>	<u>\$ 55,852</u>

The purpose of these due from/to other funds is for reimbursement of funds advanced for expenditure-driven grants.

7. ACCOUNTS AND SALARIES PAYABLE

The payables of \$406,884 at June 30, 2023, are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Totals</u>
Accounts payable	\$ 338,455	\$ 745	\$ 339,200
Salaries & W/H payable	67,684	-	67,684
Total	<u>\$ 406,139</u>	<u>\$ 745</u>	<u>\$ 406,884</u>

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8. CAPITAL ASSETS

Capital assets activity as of and for the year ended June 30, 2023, are as follows:

	Right-of Use Assets	Vehicles	Weapons, Furniture & Equipment	Land & Buildings	Totals
Cost of capital assets, June 30, 2022	\$ -	\$ 1,977,419	\$ 2,745,538	\$ 3,509,597	\$ 8,232,554
Additions	32,858	650,485	302,268	-	985,611
Deletions	-	127,833	13,928	-	141,761
Cost of capital assets, June 30, 2023	32,858	2,500,071	3,033,878	3,509,597	9,076,404
Accumulated depreciation, June 30, 2022	-	1,366,635	2,129,724	983,867	4,480,226
Additions	13,691	241,696	182,123	86,642	524,152
Deletions	-	127,833	13,928	-	141,761
Accumulated depreciation, June 30, 2023	13,691	1,480,498	2,297,919	1,070,509	4,862,617
Capital assets net of accumulated depreciation, at June 30, 2023	<u>\$ 19,167</u>	<u>\$ 1,019,573</u>	<u>\$ 735,959</u>	<u>\$ 2,439,088</u>	<u>\$ 4,213,787</u>

Depreciation expense of \$510,461 and amortization expense of \$13,691 for the year ended June 30, 2023, were charged to the general governmental activities.

Right-of-use assets include a leased vehicle. See Note 12 for additional information.

9. PENSION PLAN

Plan Description. Substantially all full-time employees of the West Feliciana Parish Sheriff's office are members of the Louisiana Sheriffs Pension and Relief Fund (SPRF), a cost-sharing, multiple-employer defined benefit pension plan administered by SPRF, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to Sheriff and Deputy Sheriff members throughout the State of Louisiana. The SPRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the SPRF, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802 or by calling (225) 219-0500.

Funding Policy. Plan members are required by state statute to contribute 10.25 percent of their annual covered salary and the West Feliciana Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11.50 percent of covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes, which are recognized as employer contributions and considered support from non-employer contributing entities. The contribution requirements of plan members and the West Feliciana Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Feliciana Parish Sheriff's contributions to the System for the years ending June 30, 2023, 2022, and 2021, were \$557,382, \$468,197, and \$454,931, respectively, equal to the required contributions for each year.

Benefits Provided: The following is a description of the plan and its benefits and is provided for general purposes only. Participants should refer to the appropriate statutes for more complete information.

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Retirement Benefits: For members who become eligible for membership on or before December 31, 2011: Members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to three and one-third percent of the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service. For members whose first employment making them eligible for membership in the system began on or after January 1, 2012: Members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service the accrual rate is three and one-third percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty. For a member whose first employment making him eligible for membership in the system began on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest thirty-six consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the thirty-six month period shall not exceed 125% of the preceding twelve-month period. For a member whose first employment making him eligible for membership in the system began after June 30, 2006, and before July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 125% of the preceding twelve-month period. For a member whose first employment making him eligible for membership in the system began after July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 115% of the preceding twelve-month period.

Deferred Benefits: The Fund does not provide for deferred benefits for vested members who terminate before being eligible for retirement. Benefits become payable once the member reaches the appropriate age for retirement.

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

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

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Survivor Benefits: Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-two, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

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

Contributions: According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2022, the actual employer contribution rate was 12.25% with an additional 0% allocated from the Funding Deposit Account. 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. The amount of non-employer contributions recognized as revenue in the government-wide governmental activities statement of activities was \$238,227 and excluded from pension expense for the year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2023, the Sheriff reported a liability of \$4,187,719 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating Sheriffs, actuarially determined. At June 30, 2022, the Sheriff's proportion was 0.515230%, which was an increase of 0.006699% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Sheriff recognized pension expense of \$899,520. At June 30, 2023, the Sheriff recognized deferred outflows of resources and deferred inflows of resources related to pensions from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 192,640	\$ 208,072
Changes of assumptions	625,516	-
Net difference between projected and actual earnings on pension plan investments	1,813,019	-
Changes in proportion and differences between Sheriff contributions and proportionate share of contributions	191,682	24,391
Sheriff contributions subsequent to the measurement date	557,382	-
Total	\$ 3,380,239	\$ 232,463

WEST FELICIANA PARISH SHERIFF
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The \$557,382 reported as deferred outflows of resources relating to pensions resulting from the Sheriff contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

6/30/2024	\$ 692,603
6/30/2025	597,498
6/30/2026	316,626
6/30/2027	983,667
6/30/2028	-
Thereafter	-
Total	<u>\$ 2,590,394</u>

Actuarial assumptions. The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method:	Individual Entry Age Normal Method
Investment Rate of Return:	6.85%, net of pension plan investment expense, including inflation
Projected Salary increases:	5.0% (2.50% inflation, 2.50% merit)
Mortality Rates:	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees, Healthy Retirees & Disabled Retirees multiplied by 120% for males & 115% for females for active members, annuitants and beneficiaries & disabled annuitants, each with full generational projection using the appropriate MP2019 scale.
Expected Remaining Service lives:	5 years
Cost of living adjustments:	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions of potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

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

Asset Class	Long-Term Expected Rate of Return		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity Securities	62%	6.61%	4.10%
Fixed Income	25%	4.92%	1.23%
Alternative Investments	<u>13%</u>	6.54%	<u>0.85%</u>
Totals	100%		6.18%
Inflation			<u>2.25%</u>
Expected Arithmetic Nominal Return			<u>8.43%</u>

WEST FELICIANA PARISH SHERIFF
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The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that conditions 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 the Public Retirement Systems' Actuarial Committee taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to Changes in Discount Rate. The following presents the Sheriff's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.85%, as well as what the Sheriff's net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate as of June 30, 2022:

	1% Decrease (5.85%)	Current Discount Rate (6.85%)	1% Increase (7.85%)
Sheriff's proportionate share of the net pension liability (asset)	\$7,415,524	\$4,187,719	\$1,496,294

10. DEFERRED COMPENSATION PLAN

Employees of the Sheriff may participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. The Sheriff's office has agreed to contribute a matching amount on a dollar-for-dollar basis of the employee's deferral up to a maximum of 4% of gross wages. Contributions made by the Sheriff's office for the year ending June 30, 2023, 2022, and 2021, were \$56,678, \$52,235, and \$44,159 respectively. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

11. POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan Description - The West Feliciana Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The West Feliciana Parish Sheriff's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in GASB.

Benefits Provided – Medical/dental and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: attainment of 30 years of service at any age, or age 55 and 12 years of service if earlier; or, for employees hired after January 1, 2012, the earliest age of 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

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Employees covered by benefit terms – At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	20
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>80</u>
	<u>100</u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$10,708,219 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, including inflation
Discount rate	3.65% (3.54% prior year)
Healthcare cost trend rates	5.5% annually until year 2032, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2023, the end of the applicable measurement period. The actuarial assumptions used in the June 30, 2023 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2023.

Changes in the Total OPEB Liability

Balance at June 30, 2022	\$ 10,319,331
Changes for the year:	
Service cost	233,791
Interest	369,442
Differences between expected and actual experience	160,508
Changes in assumptions	(179,066)
Benefit payments and net transfers	<u>(195,787)</u>
Net changes	<u>388,888</u>
Balance at June 30, 2023	<u>10,708,219</u>

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

	1% Decrease	Current Discount Rate	1% Increase
	(2.65%)	(3.65%)	(4.65%)
Total OPEB liability	<u>\$12,602,574</u>	<u>\$10,708,219</u>	<u>\$9,205,116</u>

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

	1% Decrease	Current Trend Rate	1% Increase
	(4.5%)	(5.5%)	(6.5%)
Total OPEB liability	<u>\$9,421,311</u>	<u>\$10,708,219</u>	<u>\$12,329,639</u>

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

For the year ended June 30, 2023, the Sheriff recognized OPEB expense of \$938,939. At June 30, 2023, 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	\$ 2,058,705	\$ 25,855
Changes of assumptions	1,745,920	1,888,957
Total	\$ 3,804,625	\$ 1,914,812

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

Year ended June 30:	
2024	\$ 335,706
2025	335,706
2026	335,706
2027	335,706
2028	335,706
Thereafter	211,283

12. LONG-TERM DEBT

The following is a summary of changes in long-term liability balances for the year ended June 30, 2023.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities:</u>					
Lease liability	\$-0-	\$32,858	\$13,478	\$19,380	\$15,504
Compensated Absences	368,442	208,876	189,199	388,119	189,199
Net pension liability (asset)	(252,003)	4,439,722	-0-	4,187,719	-0-
Other post-employment benefits	10,319,331	388,888	-0-	10,708,219	195,787
Total	\$10,435,770	\$5,070,344	\$202,677	\$15,303,437	\$400,490

Lease liability: \$32,828 has been recorded as intangible right-of-use lease in the General Fund capital assets. Due to the implementation of GASB Statement No. 87, this lease for a vehicle met the criteria of a lease; thus, requiring it to be recorded by the Sheriff. This is a two-year lease term with monthly payments of \$1,292 and 0% interest. This asset will be amortized over the lease term of two years since it is shorter than the useful life and the Sheriff is not taking ownership of the truck. There are no residual value guarantees in the lease provisions. The lease will end in September 6, 2024. A summary of the principal and interest amounts for the remaining lease is as follows:

Year	Principal	Interest
6/30/23	\$15,504	\$-0-
6/30/24	3,876	-0-

13. CHANGES IN CUSTODIAL FUND BALANCES

See Statement of Changes in Fiduciary Net Position- Custodial Funds on page 18.

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Notes to the Financial Statements

14. LEASES

The Sheriff has operating leases of the following nature:

Floor mats	@ \$46.19 per month.
Lease of copier at substation	@ \$311.32 per month
Lease of copier at Detention annex	@ \$311.32 per month
Lease of copier at jail	@ \$311.32 per month
Lease of copier at courthouse	@ \$174.64 per month
Lease of copier at TWP	@ \$225.54 per month
Lease of postage meter	@ \$29.99 per month

All operating lease agreements are cancellable upon 30 days advance notice by either party. Rental expenditures of \$17,264 for the year ended June 30, 2023, were paid from the general fund.

See Note 12 for information on right-of-use lease agreements.

15. LITIGATION, CLAIMS, AND RISK MANAGEMENT

At June 30, 2023, the Sheriff is involved in four lawsuits and two unasserted claims. In the opinion of the Sheriff's legal counsel, the ultimate resolution of these claims would not materially affect the financial statements. However, the ultimate outcome of these matters cannot presently be determined and no provision for any liability that may result from such claims has been made in the financial statements. The cost of litigation and claims incurred during the current year was \$0. The Sheriff manages its risk from losses by purchasing commercial insurance coverage. Of the above lawsuits, legal counsel indicates all are covered by the Sheriff's insurance policies with no decrease in coverage amounts from the prior year.

16. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH GOVERNMENT

Certain operating expenditures of the Sheriff's office are paid by the parish government and are not included in the accompanying financial statements. These expenditures include jail maintenance and various utilities.

17. ON-BEHALF PAYMENTS

A portion of the salaries of the Sheriff's deputies are paid through a supplement from the state. These payments provide the deputies of the Sheriff's office with an additional \$500 per month, which is added to their base salary. For the year ended June 30, 2023, \$220,872 was received from the state and is included in revenues under state supplemental pay and in expenses under personal services and related benefits on the combined statement of revenue, expenditures, and changes in fund balance.

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
Notes to the Financial Statements

18. EX-OFFICIO TAX COLLECTOR

The amount of cash on hand at fiscal year-end was \$66,929. The unsettled balance of the tax collector fund at June 30, 2023, consisted of collection of current and prior year taxes not settled by the end of the current fiscal year.

The tax collector has collected and disbursed the following taxes and fees for the year ended June 30, 2023, by taxing body as follows:

AD VALOREM TAXES		TAX ORDER		TOTAL	AMOUNT	
TAXING AREA/TAX DESCRIPTION	MILLAGE	AMOUNT ASSESSED	CHANGES & WAIVERS	TAXES COLLECTIBLE	TAXES COLLECTED	NOT COLLECTED
WEST FELICIANA PARISH:						
Parish General Fund	3.57	\$1,470,922	\$(6,931)	\$1,463,991	\$1,463,991	\$ -
Parish Improvement Fund	8.89	3,662,873	(17,259)	3,645,614	3,645,614	-
Parish General Obligation Bonds	8.80	3,625,785	(17,085)	3,608,700	3,608,700	-
Parish Communications District	2.00	824,041	(3,883)	820,158	820,158	-
Parish Hospital District	0.50	206,015	(971)	205,044	205,044	-
Parish Health Unit	1.00	412,024	(1,942)	410,082	410,082	-
Parish Fire Protection District	6.00	2,310,557	(11,989)	2,298,568	2,298,568	-
Parish Library - Bonds	0.60	247,214	(1,165)	246,049	246,049	-
Parish Library	1.50	618,035	(2,912)	615,123	615,123	-
Parish Assessment District	2.90	1,194,863	(5,630)	1,189,233	1,189,233	-
Parish Law Enforcement	8.43	3,473,344	(16,366)	3,456,978	3,456,978	-
Special Parish Law Enforcement	5.77	2,377,368	(11,202)	2,366,166	2,366,166	-
Total for the Parish	49.96	20,423,041	(97,335)	20,325,706	20,325,706	-
W. F. PARISH SCHOOL DISTRICT:						
General Fund (School Board)	3.75	1,545,096	(7,280)	1,537,816	1,537,816	-
Property Tax (School Board)	14.75	6,077,324	(28,636)	6,048,688	6,048,688	-
School Constitutional	4.46	1,837,615	(8,658)	1,828,957	1,828,957	-
Consolidated School District 1	11.00	4,532,233	(21,356)	4,510,877	4,510,877	-
Total for WF Parish School District	33.96	13,992,268	(65,930)	13,926,338	13,926,338	-
OTHER:						
Town of St. Francisville General	5.66	170,531	533	171,064	171,064	-
State Forestry Tax	80.00	14,079	158	14,237	14,237	-
LTC Assessment District 1	0.40	117,545	(31)	117,514	117,514	-
LTC Assessment District 2	0.30	651	-	651	651	-
Total Other	86.36	302,806	660	303,466	303,466	-
TOTAL AD-VALOREM TAXES	170.28	\$34,718,115	\$(162,605)	\$34,555,510	\$34,555,510	\$ -

Occupational license taxes collected and remitted to the Parish Government for the current year consisted of:

TAXING AREA/TAX DESCRIPTION	AMOUNT COLLECTED	COLLECTION COST	AMOUNT DISBURSED
West Feliciana Parish	\$30,700	\$(5,189)	\$25,511

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
Notes to the Financial Statements

State Revenue Sharing taxes collected and remitted to the various bodies for the current year consisted of:

TAXING AREA\TAX DESCRIPTION	AMOUNT COLLECTED	AMOUNT DISBURSED
Parish General Fund	\$44,621	\$44,621
Parish Library	13,872	13,872
Parish Health Unit	9,998	9,998
Parish Hospital	5,749	5,749
Parish School - Construction	55,736	55,736
Parish Sheriff	111,457	111,457
Parish Assessment District	36,241	36,241
Parish Assessor Retirement System	340	340
Parish Clerk Retirement System	340	340
Parish District Attorney Retirement System	272	272
Parish Municipal Employee Retirement System	340	340
Parish Parochial Employee Retirement System	340	340
Parish Register of Voters Retirement System	85	85
Parish Sheriff Retirement System	679	679
Parish Teachers Retirement System	1,358	1,358
Total State Revenue Sharing Taxes	\$281,428	\$281,428

19. FEDERAL FINANCIAL ASSISTANCE

The Sheriff participates in the following federal financial assistance programs.

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
United States Department of Justice			
Passed through the LA Commission on Law Enforcement:			
Edward Byrne Memorial Justice Assistance Grant (Criminal Patrols)	16.738	6540 7231	\$ 2,171 2,557
Violence Against Women Formula Grants (Combination Investigation)	16.588	6826	3,285
Direct Grants:			
Bullet Proof Vest Program	16.607	N/A	3,232
United States Department of Homeland Security			
Passed through LA Governor's Office – Office of Homeland Security & Emergency Preparedness:			
State Homeland Security Program	97.067	EMW2020SS00011S01 EMW2021SS00019S01	3,238 14,252
Emergency Management Performance Grants	97.042	EMT2021EP00001S01 EMT2022EEMPG	40,456 18,423
Total Federal Program Expenditures			\$ 87,614

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
Notes to the Financial Statements

20. SUBSEQUENT EVENTS

Management has performed an evaluation of the Sheriff's activities through December 19, 2023, and has concluded that there are no significant subsequent events requiring recognition or disclosure through the date and time these financial statements were available to be issued on December 19, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
GENERAL FUND

BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2023

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		WITH FINAL
				FAVORABLE
				(UNFAVORABLE)
REVENUES				
Ad valorem taxes	\$ 5,800,000	\$ 5,755,715	\$ 5,755,946	\$ 231
Intergovernmental revenues:				
State grants:				
State revenue sharing	110,000	111,455	111,457	2
State supplemental pay	170,000	212,540	220,872	8,332
Miscellaneous	-	2,010	2,010	-
Local	693,000	860,937	870,030	9,093
Fees, charges, and commissions for services:				
Commissions on licenses, etc.	222,300	419,749	425,141	5,392
Civil and criminal fees	55,000	76,721	78,885	2,164
Court attendance	3,000	4,325	4,182	(143)
Feeding, transporting, and keeping prisoners	1,832,000	2,847,624	2,953,994	106,370
Other	4,500	5,250	5,750	500
Interest	3,000	211,475	290,748	79,273
Miscellaneous	327,300	511,489	565,848	54,359
	<u>9,220,100</u>	<u>11,019,290</u>	<u>11,284,863</u>	<u>265,573</u>
EXPENDITURES				
Public safety:				
Personal services and related benefits	6,635,600	7,106,823	6,844,179	262,644
Operating services	1,689,470	1,835,506	1,738,266	97,240
Material and supplies	263,760	340,586	400,914	(60,328)
Travel and other charges	50,000	27,873	30,364	(2,491)
Capital outlay	360,000	1,056,990	937,384	119,606
Debt service - lease expense	-	-	13,478	(13,478)
Miscellaneous	13,200	19,341	19,108	233
	<u>9,012,030</u>	<u>10,387,119</u>	<u>9,983,693</u>	<u>403,426</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	208,070	632,171	1,301,170	668,999
OTHER FINANCING SOURCES (USES)				
Sale of equipment	-	21,631	21,686	55
Issuance of lease liabilities	-	-	32,858	32,858
Operating transfers out	-	(9,502)	(8,000)	1,502
	<u>-</u>	<u>12,129</u>	<u>46,544</u>	<u>34,415</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	208,070	644,300	1,347,714	703,414
FUND BALANCE AT BEGINNING OF YEAR	9,948,340	10,362,115	10,362,115	-
FUND BALANCE AT END OF YEAR	<u>\$ 10,156,410</u>	<u>\$ 11,006,415</u>	<u>\$ 11,709,829</u>	<u>\$ 703,414</u>

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
HOMELAND SECURITY

BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2023

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental revenues:				
Federal grants	\$ 54,000	\$ 68,682	\$ 76,369	\$ 7,687
State grants:				
Local grants	40,000	40,000	40,000	-
Interest	24	24	22	(2)
Total revenues	<u>94,024</u>	<u>108,706</u>	<u>116,391</u>	<u>7,685</u>
EXPENDITURES				
Public safety:				
Personal services and related benefits	85,000	90,760	90,658	102
Operating services	40,750	36,112	36,482	(370)
Material and supplies	3,500	3,602	3,661	(59)
Travel and other charges	900	1,289	1,289	-
Capital outlay	47,000	48,551	48,227	324
Total expenditures	<u>177,150</u>	<u>180,314</u>	<u>180,317</u>	<u>(3)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(83,126)	(71,608)	(63,926)	7,682
OTHER FINANCING SOURCES (USES)				
Sale of equipment	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(83,126)	(71,608)	(63,926)	7,682
FUND BALANCE AT BEGINNING OF YEAR	<u>167,312</u>	<u>164,908</u>	<u>164,908</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 84,186</u>	<u>\$ 93,300</u>	<u>\$ 100,982</u>	<u>\$ 7,682</u>

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
OTHER GRANTS

BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2023

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental revenues:				
Federal grants	\$ 20,400	\$ 9,575	\$ 11,245	\$ 1,670
State grants:				
Miscellaneous	10,000	19,950	20,094	144
Total revenues	<u>30,400</u>	<u>29,525</u>	<u>31,339</u>	<u>1,814</u>
EXPENDITURES				
Public safety:				
Personal services and related benefits	22,100	21,287	22,957	(1,670)
Operating services	550	754	917	(163)
Material and supplies	7,100	6,908	6,909	(1)
Travel and other charges	650	576	556	20
Total expenditures	<u>30,400</u>	<u>29,525</u>	<u>31,339</u>	<u>(1,814)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Sale of equipment	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	<u>372,118</u>	<u>313,574</u>	<u>313,574</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 372,118</u>	<u>\$ 313,574</u>	<u>\$ 313,574</u>	<u>\$ -</u>

**WEST FELICIANA PARISH SHERIFF
ST. FRANCISVILLE, LOUISIANA**

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
FOR THE YEAR ENDED JUNE 30, 2023**

	2023	2022	2021	2020	2019	2018
Service cost	\$233,791	\$194,325	\$194,304	\$148,297	\$92,963	\$95,076
Interest	369,442	271,026	254,877	253,912	203,099	195,466
Changes of benefit terms		-	-	-	-	-
Differences between expected & actual experience	160,508	(101,078)	644,596	1,146,283	1,324,876	83,257
Changes of assumptions	(179,066)	(2,309,699)	105,407	2,881,718	116,192	-
Benefit payments	(195,787)	(185,580)	(184,584)	-	(120,640)	(114,351)
Net change in total OPEB liability	388,888	(2,131,006)	1,014,600	4,255,249	1,616,490	259,448
† Total OPEB liability – beginning	10,319,331	12,450,337	11,435,737	7,180,488	5,563,998	5,304,550
Total OPEB liability – ending	10,708,219	10,319,331	12,450,337	11,435,737	7,180,488	5,563,998
Covered employee payroll	4,836,519	3,822,013	3,713,709	3,356,507	3,259,654	3,036,533
Net OPEB liability as a percentage of covered employee payroll	221.41%	270.00%	335.25%	340.70%	220.28%	183.24%
Fiduciary Net Position	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-
Funded Ratio	0%	0%	0%	0%	0%	0%

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

**WEST FELICIANA PARISH SHERIFF
ST. FRANCISVILLE, LOUISIANA**

**SCHEDULE OF SHERIFF'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
SHERIFF'S PENSION & RELIEF FUND**

JUNE 30, 2023

Fiscal Year Ended June 30:	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Sheriff's proportion of the net pension liability (asset)	.515230%	.508531%	.454594%	.466289%	.441181%	.438880%	.440135%	.457305%	.472878%	.473943%
Sheriff's proportionate share of the net pension liability (asset)	\$4,187,719	\$(252,003)	\$3,146,315	\$2,205,654	\$1,691,774	\$1,900,470	\$2,793,491	\$2,038,445	\$1,872,599	\$3,176,340
Sheriff's covered-employee payroll	\$3,822,013	\$3,713,709	\$3,356,507	\$3,259,654	\$3,036,533	\$3,038,228	\$3,005,906	\$3,032,011	\$3,043,422	\$3,030,859
Sheriff's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	109.57%	(6.79%)	93.74%	67.67%	55.71%	62.55%	92.93%	67.23%	61.53%	104.80%
Plan fiduciary net position as a percentage of the total pension liability	83.90%	101.04%	84.73%	88.91%	90.41%	88.49%	82.10%	86.61%	87.34%	77.22%

**WEST FELICIANA PARISH SHERIFF
ST. FRANCISVILLE, LOUISIANA**

**SCHEDULE OF SHERIFF'S CONTRIBUTIONS
SHERIFF'S PENSION & RELIEF FUND**

JUNE 30, 2023

Fiscal Year Ended June 30:	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$556,200	\$468,197	\$454,931	\$411,172	\$399,308	\$387,158	\$402,565	\$413,313	\$432,061	\$422,731
Contributions in relation to the contractually required contribution	<u>(556,200)</u>	<u>(468,197)</u>	<u>(454,931)</u>	<u>(411,172)</u>	<u>(399,308)</u>	<u>(387,158)</u>	<u>(402,565)</u>	<u>(413,313)</u>	<u>(432,061)</u>	<u>(422,731)</u>
Contribution deficiency (excess)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Sheriff's covered-employee payroll	4,836,519	3,822,013	3,713,709	3,356,507	3,259,654	3,036,533	3,038,228	3,005,906	3,032,011	3,043,422
Contribution as a percentage of covered-employee payroll	11.50%	12.25%	12.25%	12.25%	12.25%	12.75%	13.25%	13.75%	14.25%	13.89%

**WEST FELICIANA PARISH SHERIFF
ST. FRANCISVILLE, LOUISIANA**

**Notes to Required Supplementary Information
For the Year Ended June 30, 2023**

OPEB Plan

Changes in Benefit Terms – There were no changes of benefit terms for the year ended June 30, 2023.

Changes of Assumptions – The discount rate was changed from 3.54% to 3.65% for the year ended June 30, 2023.

Assets – There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Sheriff Pension & Relief Fund

Changes in Assumptions or Other Inputs. Changes in assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Changes in Proportion. Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan.

SUPPLEMENTARY INFORMATION

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana

Collecting/Disbursing Entity Schedule
As required by Act 87 of 2020 Legislative Session

Cash Basis Presentation	First Six Month Period Ended <u>12/31/2022</u>	Second Six Month Period Ended <u>06/30/2023</u>
Beginning Balance of Amounts Collected (cash on hand)	128,300	118,283
Add: Collections		
Civil Fees	46,872	50,665
Bond Fees	2,460	2,850
Bond Fees - 2%	31,876	34,314
Criminal Bonds	8,750	7,500
Criminal Court Costs/Fees	194,979	162,585
Subtotal Collections	284,937	257,914
Less: Disbursements to Governments & Nonprofits		
20th Judicial District Attorney - Bond fees	581	658
20th Judicial District Indigent Defenders Board - Bond fees	166	188
West Feliciana Clerk of Court - Bond fees	166	188
Louisiana State Police Crime Lab - Bond fees	166	188
West Feliciana Criminal Court Fund - Bond fees 2%	7,488	9,065
20th Judicial District Attorney - Bond fees 2%	7,487	9,065
20th Judicial District Indigent Defenders Board - Bond fees 2%	7,488	9,065
West Feliciana Criminal Court Fund - Criminal fines	77,749	46,358
Louisiana Department of Wildlife & Fisheries - Criminal fines	4	2
20th Judicial District Attorney - Criminal fines	12,276	7,320
Louisiana Department of Wildlife & Fisheries - Court costs	30	15
Louisiana Commission on Law Enforcement Crime Victim Reparation Fund - Court costs	5,943	3,324
West Feliciana Parish Government - Court costs	12,275	12,000
West Feliciana Parish Government/Coroner - Court costs	1,520	1,540
West Feliciana Parish Criminal Court Fund - Court costs	2,958	2,886
West Feliciana Parish Clerk of Court - Court costs	17,940	16,700
20th Judicial District Attorney - Court costs	11,180	10,785
20th Judicial District Indigent Defenders Board - Court costs	27,773	24,871
Louisiana State Police Applied Tech. Unit - Court costs	2,450	1,525
20th Judicial District Judges Expense Fund - Court costs	7,395	7,170
Treasurer, State of Louisiana - Trial Court Case Management Information System - Court costs	1,476	1,443
Louisiana Supreme Court - Louisiana Judicial College - Court costs	244	239
Louisiana Traumatic Head & Spinal Cord Injury Trust Fund - Court costs	1,605	1,625
Feliciana Juvenile Justice District - Court costs	2,450	2,405
Less: Amounts Retained by Collecting Agency		
Collection Fee for collecting/dispersing to others based on % of collection - garnishments	2,558	2,874
Amounts self-disbursed - Bond fees	1,411	1,598
Amounts self-disbursed - Bond fees 2%	7,487	9,065
Amounts self-disbursed - Criminal fines	12,276	7,320
Amounts self-disbursed - Court costs	17,227	9,512
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Criminal Bond Fee Refunds	6,808	16,397
Payments to 3rd Party Collections/Processing Agencies	38,376	60,479
Subtotal Disbursements/Retainage	294,954	275,869
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	<u>118,283</u>	<u>100,328</u>
Other Information:		
Ending balance of total amounts assessed but not yet collected (receivable)	-	-
Total waivers during the fiscal period	-	-

WEST FELICIANA PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
St. Francisville, Louisiana

TAX COLLECTOR CUSTODIAL FUND
Affidavit

For the Year Ended June 30, 2023

AFFIDAVIT (Required by R.S. 24:513(B))
STATE OF LOUISIANA
PARISH OF WEST FELICIANA

Brian L. Spillman, Sheriff of West Feliciana Parish

BEFORE ME, the undersigned authority, personally came and appeared, Brian L. Spillman, the Sheriff of West Feliciana Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$69,625.24 is the amount of cash on hand in the tax collector account on June 30, 2023;

He further deposed and said:

All itemized statements of the amount of taxes collected for the tax year from July 1, 2022 to June 30, 2023, by taxing authority, are true and correct.

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



Signature
Sheriff of West Feliciana Parish

SWORN to and subscribed before me, Notary, this 22nd day of December, 2023, in my office in St. Francisville, Louisiana.



(Signature)
Bonnie P Reames (Print), # 169419
Notary Public
expires 6/30/2024 (Commission)

**BONNIE P. REAMES
EX-OFFICIO NOTARY # 169419**

**WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana**

**Schedule of Compensation, Benefits, and
Other Payments to Agency Head**

For the Year Ended June 30, 2023

Agency Head: Brian L. Spillman, Sheriff

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$ 196,881
Benefits - insurance	23,017
Benefits - retirement	39,704
Benefits - Deferred comp match	7,876
Benefits - LSA liability insurance	1,080
Per diem	256
Travel	1,114
Registration fees	1,036
Conference travel	2,685
Fuel	4,560
Dues	16,668
	<hr/>
Total expenditures	<u>\$ 294,877</u>

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

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

A report on compliance with laws and regulations and on internal controls over financial reporting as required by *Government Auditing Standards*, issued by the Comptroller General of the United States. This report is based solely on the audit of the financial statements and includes, where appropriate, any deficiencies and/or material weaknesses in internal control or compliance and other matters that would be material to the presented financial statements.

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

Honorable Brian L. Spillman
West Feliciana Parish Sheriff
P.O. Drawer 1844
St. Francisville, Louisiana 70775

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Feliciana Parish Sheriff, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the West Feliciana Parish Sheriff's basic financial statements and have issued our report thereon dated December 19, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the West Feliciana Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. 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 one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* which is described on the accompanying schedule of findings and responses as item 23-1.

Sheriff's Response to Findings

The sheriff's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Sheriff's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

Purpose of this Report

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



Major, Morrison & David
New Roads, Louisiana
December 19, 2023

**WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
Schedule of Findings and Responses
For the Year Ended June 30, 2023**

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness (es) identified?	___yes <u>X</u> no
Significant deficiency(s) in internal control identified not considered to be material weaknesses?	___yes <u>X</u> none reported
Noncompliance material to financial statements noted?	<u>X</u> yes ___no

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding 23-1:

Criteria: Louisiana Revised Statute 39:1311(A)(2) states that total actual expenditures and other uses plus projected expenditures for the remainder of the year, within a fund, shall not exceed the total budgeted expenditures and other uses by 5% or more.

Condition: The Sheriff's actual expenditures within the Other Grants Special Revenue Fund exceeded budgeted expenditures by 5% or more.

Effect: It results in the Sheriff to be in violation of Louisiana Revised Statute 39:1311(A)(2) regarding budgetary authority and control.

Cause: Upon preparation of the amended budget, management underestimated expenditures expected to be incurred through the end of the fiscal year for grants. Actual expenditures totaled \$31,339 and budgeted expenditures totaled \$29,525 which is a difference of \$1,814 and represents a 6.15% difference.

Recommendation: Management should monitor actual revenues and expenditures and compare to budgeted amounts more frequently including closer to the fiscal year end and amend the budget if necessary.

Management's Response: Management has indicated this was an isolated event resulting from underestimating the amount of expenditures to be incurred through the end of the year for grants and will be more conservative in the budgeting of expenditures going forward.

**WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2023**

Section I – Internal Control and Compliance Material to the Financial Statements:

There were no matters reported.

Section II – Internal Control and Compliance Material to Federal Awards:

There were no matters reported.

Section III – Management Letter

No management letter was issued.

**WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana**

**Corrective Action Plan for Current Year Audit Findings
For the Year Ended June 30, 2023**

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion</u>
Section I – Internal Control and Compliance Material to the Financial Statements:				
23-1	Violation of Louisiana Revised Statute 39:1311(A)(2) regarding budgetary authority & control for the Other Grants Special Revenue Fund.	Additional steps will be taken to better analyze budget vs. actual expenditures to ensure compliance with state statute.	J. Jackson	12/2023

Section II – Internal Control and Compliance Material to Federal Awards:

No current year findings.

Section III – Management Letter

No management letter issued.

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

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

To Management of the West Feliciana Parish Sheriff and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2022 through June 30, 2023. West Feliciana Parish Sheriff's management is responsible for those C/C areas identified in the SAUPs.

West Feliciana Parish 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, 2022 through June 30, 2023. 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 associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
No exceptions were found as a result of this procedure.
 - 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.
No exceptions were found as a result of this procedure.
 - c) **Disbursements**, including processing, reviewing, and approving.
No exceptions were found as a result of this procedure.
 - 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).
No exceptions were found as a result of this procedure.
 - e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
No exceptions were found as a result of this procedure.
 - 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.
No exceptions were found as a result of this procedure.

- g) **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

No exceptions were found as a result of this procedure.

- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exceptions were found as a result of this procedure.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

No exceptions were found as a result of this procedure.

- j) **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.

No exceptions were found as a result of this procedure.

- k) **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

No exceptions were found as a result of this procedure.

Bank Reconciliations

2. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

Collections (excluding electronic funds transfers)

3. 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).

No exceptions were found as a result of this procedure.

4. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees responsible for cash collections do not share cash drawers/registers.
All employees in the Courthouse use one shared cash drawer.
 - 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.
No exceptions were found as a result of this procedure.
 - 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.
No exceptions were found as a result of this procedure.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
No exceptions were found as a result of this procedure.
5. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.
No exceptions were found as a result of this procedure.
6. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #2 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.
No exceptions were found as a result of this procedure.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
No exceptions were found as a result of this procedure.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
No exceptions were found as a result of this procedure.
 - 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).
No exceptions were found as a result of this procedure.
 - e) Trace the actual deposit per the bank statement to the general ledger.
No exceptions were found as a result of this procedure.

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

7. 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).

No exceptions were found as a result of this procedure.

8. For each location selected under #7 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.

No exceptions were found as a result of this procedure.

- b) At least two employees are involved in processing and approving payments to vendors.

No exceptions were found as a result of this procedure.

- 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.

No exceptions were found as a result of this procedure.

- 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.

No exceptions were found as a result of this procedure.

- e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exceptions were found as a result of this procedure.

9. For each location selected under #7 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

10. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #2 above, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exceptions were found as a result of this procedure.

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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.

No exceptions were found as a result of this procedure.

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

No exceptions were found as a result of this procedure.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

No exceptions were found as a result of this procedure.

- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

No exceptions were found as a result of this procedure.

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

No exceptions were found as a result of this procedure.

- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions were found as a result of this procedure.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

No exceptions were found as a result of this procedure.

- b) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions were found as a result of this procedure.

Payroll and Personnel

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

No exceptions were found as a result of this procedure.

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

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

No exceptions were found as a result of this procedure.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

No exceptions were found as a result of this procedure.

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

No exceptions were found as a result of this procedure.

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

Ethics

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

- a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

21. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exceptions were found as a result of this procedure.

Fraud Notice

22. 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.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

Information Technology Disaster Recovery/Business Continuity

24. 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.

We performed the procedure and discussed the results with management.

- 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.

We performed the procedure and discussed the results with management.

- 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.

We performed the procedure and discussed the results with management.

25. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #18 under "Payroll and Personnel" above. Observe evidence that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

Prevention of 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 as required by R.S. 42:343.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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.

No exceptions were found as a result of this procedure.

We were engaged by West Feliciana Parish 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 West Feliciana Parish 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.



Major, Morrison & David
New Roads, Louisiana
December 19, 2023

**WEST FELICIANA PARISH SHERIFF, LOUISIANA
St. Francisville, Louisiana**

**Management's Response to Statewide Agreed-Upon Procedures
For the Year Ended June 30, 2023**

Management's Response to Item:

- 4a. Management has minimized the risk of theft by having the drawer counted on a daily basis by an employee not involved in the collection process.