

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2023
With Supplemental Information Schedules

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 2023
With Supplemental Information Schedules

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BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Independent Auditor's Report

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Opinions

I have audited the accompanying financial statements of the governmental activities, the major fund, and the fiduciary funds of the Bienville Parish Sheriff, a component unit of the Bienville Parish Police Jury, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Bienville Parish Sheriff's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, fiduciary funds and fiduciary funds of the Bienville Parish Sheriff as of June 30, 2023, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

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 Bienville Parish Sheriff's ability

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report,
June 30, 2023

to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- 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 Bienville 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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Bienville Parish Sheriff's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report,
June 30, 2023

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedules and notes to required supplementary information, the Schedule of Changes in Net OPEB Liability and Related Ratios, the Schedules of Employer's share of the Net Pension Liability, and the Schedules of Employer Contributions, as listed in the table of contents, 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. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Bienville Parish Sheriff's basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head, affidavit, schedule of expenditures by department, Justice System Funding Schedules for Collecting/Disbursing, and Justice System Funding Schedules for Receiving Entities, as listed in the Table of Contents, is presented for purpose of additional analysis and is 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 financials statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion the schedule of compensation, benefits and other payments to agency head, affidavit, schedule of expenditures by department, Justice System Funding Schedules for Collecting/Disbursing, and Justice System Funding Schedules for Receiving Entities, 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*, I have also issued a report dated December 27, 2023, on my consideration of the Bienville Parish Sheriff's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report,
June 30, 2023

over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Bienville Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Bienville Parish Sheriff's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated December 27, 2023, on the results of my state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state side agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

A handwritten signature in blue ink, appearing to read "M. J. Anderson", is written over a horizontal line.

West Monroe, Louisiana
December 27, 2023

REQUIRED SUPPLEMENTARY INFORMATION
PART I

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Management's Discussion and Analysis
June 30, 2023

As management of the Bienville Parish Sheriff, I offer readers of the Bienville Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Bienville Parish Sheriff for the fiscal year ended June 30, 2023. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Bienville Parish Sheriff exceeded liabilities by \$7,483,458. Approximately 6% of the Bienville Parish Sheriff's net position reflects its investment in capital assets (equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

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

STATEMENT OF NET POSITION

	2023	2022
ASSETS		
Cash and cash equivalents	\$14,632,025	\$14,830,970
Receivables	269,555	273,580
Prepaid assets	145,437	124,674
Net pension asset		326,202
Capital assets (net of accumulated depreciation)	451,324	410,132
TOTAL ASSETS	15,498,341	15,965,558
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	4,809,249	2,765,142
TOTAL ASSETS	20,307,590	18,730,700
LIABILITIES		
Accounts payable	49,991	63,405
Salaries payable	161,077	121,930
Withholdings payable	162,341	12,939
Net pension liability	5,168,500	
Net OPEB obligation	6,410,995	6,299,128
TOTAL LIABILITIES	11,952,904	6,497,402
DEFERRED INFLOWS OF RESOURCES		
Pension and OPEB related	871,228	3,920,750
NET POSITION		
Invested in capital assets, net of related debt	451,324	410,132
Unrestricted	7,032,134	7,902,416
TOTAL NET POSITION	\$7,483,458	\$8,312,548

STATEMENT OF ACTIVITIES

	2023	2022
Public Safety:		
Personal services	\$7,311,256	\$6,118,553
Operating services	1,111,915	1,038,891
Materials and supplies	473,905	406,550
Travel	65,354	94,555
Depreciation expense	80,761	66,208
Total Program Expenses	<u>9,043,191</u>	<u>7,724,757</u>
Program revenues:		
Charges for services:		
License and permits	10	10
Commissions on fines and bonds	48,237	53,671
Commissions on judicial sales and seizures	43,314	28,195
Civil and criminal fees	136,458	136,576
Commissions on licenses and taxes	18,934	43,670
Transportation of prisoners	46,316	47,677
Feeding and keeping prisoners	119,747	102,966
Operating grant	245,127	209,540
Tax notices, etc.	29,237	17,807
Total program revenues	<u>687,380</u>	<u>640,112</u>
Net Program Expenses	<u>(8,355,811)</u>	<u>(7,084,645)</u>
General revenues:		
Taxes:		
Ad valorem	6,584,628	6,282,214
State revenue sharing	58,040	57,954

Grants and contributions not restricted to specific programs:		
Federal sources	\$75,606	\$10,046
State sources	90,347	98,936
Local sources	276,733	285,701
Interest earned	52,839	13,235
Miscellaneous	330,030	361,162
Special item - gain (loss) on disposal of assets	<u>58,500</u>	<u></u>
Change in Net Position	(829,088)	24,603
NET POSITION		
Beginning of year	<u>8,312,546</u>	<u>8,287,945</u>
End of year	<u>\$7,483,458</u>	<u>\$8,312,548</u>

Financial Analysis of the Government's Funds

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

As of June 30, 2023, combined governmental fund balances of \$14,673,608, showed a decrease of \$357,342 over June 30, 2022. \$14,416,090 of this fund balance is unassigned while the remaining \$112,081 is restricted for inmates and \$145,437 is nonspendable for prepaid assets.

General Fund Budgetary Highlights

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

Capital Asset and Debt Administration

Capital assets. The Bienville Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2023, amounts to \$451,324 (net of accumulated depreciation). This investment includes furniture, vehicles, and equipment. The increase in capital assets for the year was \$121,953 and deletions of \$476,252 in capital assets for the year.

Long-term debt. The Bienville Parish Sheriff contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees through the sheriff's group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at June 30, 2023 is \$6,410,995. Net Pension liabilities associated with the Pension Plan at June 30, 2023 is \$5,168,500.

Requests for Information

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

December 27, 2023

BASIC FINANCIAL STATEMENTS

Statement A**BIENVILLE PARISH SHERIFF**
Arcadia, Louisiana**STATEMENT OF NET POSITION**
June 30, 2023**ASSETS**

Cash and cash equivalents	\$14,632,025
Receivables	269,555
Prepaid assets	145,437
Capital assets (net of accumulated depreciation)	<u>451,324</u>
TOTAL ASSETS	<u>15,498,341</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension and OPEB Related	<u>4,809,249</u>
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LIABILITIES

Accounts payable	49,991
Salaries payable	161,077
Withholdings payable	162,341
Long term liabilities-	
Net Pension liability	5,168,500
Net OPEB obligation	<u>6,410,995</u>
TOTAL LIABILITIES	<u>11,952,904</u>

DEFERRED INFLOWS OF RESOURCES

Pension and OPEB related	<u>871,228</u>
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NET POSITION

Invested in capital assets, net of related debt	451,324
Unrestricted	<u>7,032,134</u>
TOTAL NET POSITION	<u>\$7,483,458</u>

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

Statement B

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
STATEMENT OF ACTIVITIES
June 30, 2023

Public Safety:	
Personal services	\$7,311,256
Operating services	1,111,915
Materials and supplies	473,905
Travel	65,354
Depreciation expense	80,761
Total Program Expenses	<u>9,043,191</u>
Program revenues:	
Charges for services:	
License and permits	10
Commissions on fines and bonds	48,237
Commissions on judicial sales and seizures	43,314
Civil and criminal fees	136,458
Commissions on licenses and taxes	18,934
Transportation of prisoners	46,316
Feeding and keeping prisoners	119,747
Operating grant	245,127
Tax notices, etc.	29,237
Total program revenues	<u>687,380</u>
Net Program Expenses	<u>(8,355,811)</u>
General revenues:	
Taxes:	
Ad valorem	6,584,628
State revenue sharing	58,040
Grants and contributions not restricted to specific programs:	
Federal sources	75,606
State sources	90,347
Local sources	276,733
Interest earned	52,839
Miscellaneous	330,030
Special item - gain on disposal of assets	58,500
Total general revenues	<u>7,526,723</u>
Change in Net Position	(829,088)
NET POSITION	
Beginning of year	<u>8,312,546</u>
End of year	<u><u>\$7,483,458</u></u>

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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND

Balance Sheet, June 30, 2023

ASSETS

Cash and cash equivalents	\$14,632,025
Receivables	269,555
Prepaid expenditures	<u>145,437</u>
TOTAL ASSETS	<u>\$15,047,017</u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$49,991
Salaries payable	161,077
Withholdings payable	<u>162,341</u>
Total Liabilities	<u>373,409</u>

Fund Balance:

Nonspendable-Prepaid expenditures	145,437
Restricted - public safety	112,081
Unassigned	<u>14,416,090</u>
Total Fund Balance	<u>14,673,608</u>

TOTAL LIABILITIES AND FUND BALANCE	<u>\$15,047,017</u>
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See independent auditor's report and the related notes to the financial statements.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

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

For the Year Ended June 30, 2023

Total Fund Balance at June 30, 2023 - Governmental Fund - (Statement C)		\$14,673,608
Deferred outflows - pension and OPEB related		4,809,249
Cost of capital assets at June 30, 2023	\$3,150,910	
Less: Accumulated depreciation	<u>(2,699,586)</u>	451,324
Long term liabilities at June 30, 2023:		
Net Pension liability	5,168,500	
Net OPEB obligation	<u>6,410,995</u>	(11,579,495)
Deferred inflows of resources		<u>(871,228)</u>
Net Position at June 30, 2023 (Statement A)		<u>\$7,483,458</u>

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

Statement D

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended June 30, 2023

REVENUES

Taxes - ad valorem	\$6,584,628
Licenses and permits	10
Intergovernmental revenues:	
Federal grants	75,606
State grants:	
State supplemental pay	245,127
Other	90,347
Local grants	276,733
Fees, charges, and commissions for services:	
Commissions on state revenue sharing	58,040
Commissions on fines and bonds	48,237
Commissions on judicial sales and seizures	43,314
Civil and criminal fees	136,458
Commissions on licenses and taxes	18,934
Transportation of prisoners	46,316
Feeding and keeping of prisoners	119,747
Tax notices, etc.	29,237
Use of money and property	52,839
Other	36,007
Total revenues	<u>7,861,580</u>

EXPENDITURES

Public safety:	
Current:	
Personal services and related benefits	6,504,295
Operating services	1,111,915
Materials and supplies	473,905
Travel and other charges	65,354
Capital outlay	121,953
Total expenditures	<u>8,277,422</u>

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES (415,842)

OTHER FINANCING SOURCE-

Proceeds from disposal of assets	<u>58,500</u>
Total Other Financing Source	<u>58,500</u>

EXCESS (Deficiency) OF REVENUES

AND OTHER SOURCE OVER EXPENDITURES (357,342)

FUND BALANCE AT BEGINNING OF YEAR

15,030,950

FUND BALANCE AT END OF YEAR

\$14,673,608

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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

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

For the Year Ended June 30, 2023

Total net change in fund balance - governmental fund (Statement D)	(\$357,342)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the period.	41,192
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	(284,945)
Non-employer contributions to cost-sharing pension plan.	294,023
Pension expense	<u>(522,016)</u>
Change in net position of governmental activities (Statement B)	<u>(\$829,088)</u>

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

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

June 30, 2023

	<u>TAX COLLECTOR</u>	<u>CIVIL</u>	<u>CRIMINAL</u>	<u>INMATE</u>	<u>FLOWER</u>	<u>SCHOLAR- SHIP</u>	<u>TOTAL</u>
ASSETS							
Cash and cash equivalents	<u>\$2,985,476</u>	<u>\$810</u>	<u>\$112,276</u>	<u>\$166,900</u>	<u>\$4,865</u>	<u>NONE</u>	<u>\$3,270,327</u>
LIABILITIES							
Due to taxing bodies and others	<u>\$2,985,476</u>	<u>\$810</u>	<u>\$112,276</u>	<u>\$166,900</u>	<u>\$4,865</u>	<u>NONE</u>	<u>\$3,270,327</u>

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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2023

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	FLOWER FUND	SCHOL ARSHIP FUND	TOTAL
UNSETTLED BALANCES AT BEGINNING OF THE YEAR	\$2,972,609	\$2,050	\$111,897	\$148,814	\$1,967	\$1	\$3,237,338
ADDITIONS							
Deposits:							
Sheriff's sales		458,687					458,687
Fines and costs			822,813				822,813
Garnishments		16,128	105,610				121,738
Other deposits		33,849		37,365	8,788		80,002
Taxes, fees, etc.,	40,571,066						40,571,066
Total additions	40,571,066	508,664	928,423	37,365	8,788	NONE	42,054,306
Total	43,543,675	510,714	1,040,320	186,179	10,755	1	45,291,644
REDUCTIONS							
Deposits settled to:							
Louisiana Forestry Commission	30,662						30,662
Louisiana Tax Commission	49,410						49,410
Bienville Parish:							
Sheriff's General Fund	6,721,418	82,882	120,293				6,924,593
Police Jury	4,475,406						4,475,406
School Board	22,629,475						22,629,475
Assessor	740,320						740,320
Clerk of Court	2,730	10,931	61,338				74,999
Library	1,377,302						1,377,302
Recreation District No. 1	311,194						311,194
Shady Grove Recreation Dist.	94,236						94,236
Shiloh Water District	4,391						4,391
North Bienville Fire District	567,341						567,341
Fire Protection District No.4-5	1,236,849						1,236,849
Fire Protection District No. 6	378,996						378,996
Fire Protection District No. 7	456,896						456,896
Pension funds	1,121,406						1,121,406
District attorney			115,200				115,200
Indigent defender board			124,901				124,901

(Continued)

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Statement of Changes in Fiduciary Net Position
 For the Year Ended June 30, 2023

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	FLOWER FUND	SCHOL- ARSHIP FUND	TOTAL
REDUCTIONS: (CONTD.)							
Deposits settled to: (Contd.)							
Judge's expense account			\$23,230				\$23,230
Criminal court fund			220,172				220,172
Witness fees			24,325				24,325
Second judicial district court			94,555				94,555
Litigants		\$408,140					408,140
Attorneys, appraisers, etc.		2,850					2,850
Refunds and redemptions	\$14,897						14,897
Traumatic Injury Trust			9,700				9,700
Case management information sys			6,932				6,932
Jury service compensation			23,140				23,140
Council on Aging	343,451						343,451
Other reductions	<u>1,819</u>	<u>5,101</u>	<u>104,258</u>	<u>\$19,279</u>	<u>\$5,890</u>	<u>\$1</u>	<u>136,348</u>
Total reductions	<u>40,558,199</u>	<u>509,904</u>	<u>928,044</u>	<u>19,279</u>	<u>5,890</u>	<u>1</u>	<u>42,021,317</u>
UNSETTLED BALANCES							
AT THE END OF THE YEAR	<u>\$2,985,476</u>	<u>\$810</u>	<u>\$112,276</u>	<u>\$166,900</u>	<u>\$4,865</u>	<u>NONE</u>	<u>\$3,270,327</u>

(Concluded)

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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

A. REPORTING ENTITY

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

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

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

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

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

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

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position are reported in three

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position.

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

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

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

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

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

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

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

Governmental Fund Type

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

Fiduciary Fund Type - Agency Funds

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

D. BASIS OF ACCOUNTING

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

1. Accrual:

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

2. Modified Accrual:

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

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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

Revenues

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

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

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

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

Expenditures

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

E. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2023, the sheriff has cash and equivalents (book balances) totaling \$17,902,352 as follows:

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

Demand deposits	\$2,472,756
Time deposits	15,427,096
Petty cash	<u>2,500</u>
Total	<u>\$17,902,352</u>

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

Cash and cash equivalents (bank balances) at June 30, 2023, are secured as follows:

Bank balances	<u>\$21,639,017</u>
Federal deposit insurance	\$1,242,972
Pledged securities (uncollateralized)	<u>20,396,045</u>
Total	<u>\$21,639,017</u>

F. CAPITAL ASSETS

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

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

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

G. VACATION AND SICK LEAVE

After one year of service, all employees are granted 14 days of vacation leave each year. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. The sheriff has not adopted a formal policy regarding sick leave. Sick leave is given at the discretion of the sheriff. At June 30, 2023, there is no liability for accumulated vacation or sick leave.

H. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2023.

I. PENSION PLANS

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

J. EQUITY CLASSIFICATIONS

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

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

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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

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

In the fund financial statements, governmental fund equity is classified as fund balance. The Sheriff adopted GASB Statement 54 for the year ended June 30, 2023. As such, fund balances of the governmental funds are classified as follows:

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

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

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

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

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

The General Fund has an unassigned fund balance of \$14,416,090, restricted fund balance of \$112,081 for prepaid assets and non spendable balance of \$145,437 for inventory. If applicable, the Sheriff would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves

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

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

K. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

L. ESTIMATES

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

2. LEVIED TAXES

The Sheriff levied the following millages for ad valorem taxes for 2021:

Constitutional	8.44	indefinite
Law Enforcement Sheriff Maintenance	<u>10.91</u>	expires 2033
Total	<u>19.35</u>	

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

Assessment date	January 1
Levy date	June 30
Tax bills mailed	October 27
Total taxes due	December 31
Penalties & interest added	January 2 of ensuing year
Tax Sale	May 10 of ensuing year

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

The assessed value was \$365,891,260 in 2022. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property tax. In 2022, this homestead exemption was \$17,969,785 of the total assessed value. The following are the principal taxpayers for the parish:

	2021 Assessed Valuation	% of Total Assessed Valuation
Gulf South Pipeline Company, LLC	\$71,213,870	19.46%
Aethon III BR, LLC	62,406,616	17.06%
ETC Tiger Pipeline, LLC	28,279,680	7.73%
Bear Creek Storage Company	18,505,600	5.06%
Comstock Oil and Gas	18,357,193	5.02%
Total	<u>\$198,764,980</u>	<u>54.32%</u>

3. RECEIVABLES

The General Fund receivables of \$269,555, at June 30, 2023, are as follows:

<u>Class of receivables</u>	
Federal grants	\$3,084
State grants	19,714
Local grants	218,000
Fees, charges, and commissions for services	7,121
Feeding and transporting prisoners	13,452
Due from employees for weapons	8,184
Total	<u>\$269,555</u>

4. ON-BEHALF PAYMENTS

Certain employees of the Bienville Parish Sheriff receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$245,127.

5. CHANGES IN CAPITAL ASSETS

A summary of changes in office furnishings and equipment follows:

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

Adjusted balance at June 30, 2022	\$3,505,209
Additions	121,953
Deletions	<u>(476,252)</u>
Balance at June 30, 2023	3,150,910
Less accumulated depreciation	<u>(2,699,586)</u>
Net Capital Assets	<u><u>\$451,324</u></u>

Depreciation expense of \$80,761 was charged to the public safety function.

6. PENSION INFORMATION

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

Summary of Significant Accounting Policies.

The Sheriffs' Pension and Relief Fund prepares its employer schedules in accordance with Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It also provides methods to calculate participating employer's proportionate share of net pension liability (asset), deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows. GASB Statement No. 67 - *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 25* provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

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

Plan Fiduciary Net Position.

Plan fiduciary net position is a significant component of the Fund's collective net pension liability. The Fund's plan fiduciary net position was determined using the accrual basis of accounting. The Fund's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the Fund's investments. Accordingly, actual results may differ from estimated amounts.

Pension Amount Netting.

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

Plan Description.

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

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

Plan Benefits

Retirement Benefits

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

For a member whose first employment making him eligible for membership in the system began on or after January 1, 2012: Members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service; the accrual rate is 3.33

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.

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

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

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

Disability Benefits

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

Survivor Benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the members' final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits:

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

Back Deferred Retirement Option Plan (Back-DROP)

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

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2023, the actual employer contribution rate was 11.5%.

In accordance with state statute, the Fund also receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contribution revenue for the year ended June 30, 2022 was \$294,023.

The Sheriff's contractually required composite contribution rate for the year ended June 30, 2022 was 12.25% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

additional amount to finance any Unfunded Actuarial Accrued Liability. The Bienville Parish Sheriff's contributions to the Fund for the years ended June 30, 2023 and 2022 were \$542,039 and \$560,718, respectively, equal to the required contributions for each year.

The Sheriff has elected under state statute to pay both the employer and the employee contributions to the retirement system. Due to this election, the Sheriff contributed an additional \$483,122 on behalf of the employees for the year.

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

For the years ending June 30, 2023 and 2022, the Sheriff reported an (asset) liability of \$5,168,500 and, (\$326,202) respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022 and 2021, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriffs' proportion of the net pension liability was based on a projection of the Sheriffs' long-term share of contributions to the pension plan relative to the projected contributions of all participating sheriffs', actuarially determined. At June 30, 2022, the Sheriffs' proportion was .6360 percent, which was a decrease of .0223 from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Sheriff recognized pension expense of \$1,051,597. At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$237,757	\$256,803
Changes in assumptions	772,015	
Net difference between projected and actual earnings on pension plan	2,237,635	
Changes in employer's proportion of beginning NPL	86,707	162,540
Differences between employer and proportionate share of contributions	9,037	16,538
Sheriff contributions subsequent to the measurement date	542,039	
Total	\$3,885,190	\$435,881

\$560,718 reported as deferred outflows of resources related to pensions resulting from the Bienville Parish Sheriffs' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

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

Year ended June 30:	
2023	\$805,881
2024	614,895
2025	295,141
2026	1,191,357
Total	2,907,274

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:

Valuation Date	June 30, 2022
Actuarial cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	6.85%, net of investment expense
Discount Rate	6.85%
Projected salary increases	5.0% (2.50% inflation, 2.50% merit)
Mortality rates	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p>
Expected remaining service lives	2022 - 5 years, 2021 - 5 years, 2020 - 6 years, 2019 - 6 years, 2018 - 6 years, 2017 - 7 years, 2016 - 7 years, 2015 - 6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted

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.

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

The discounted rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

Asset Class	Expected Rate of Return		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62%	6.62%	4.10%
Fixed Income	25	4.92	1.23
Alternative Investments	13	6.54	0.85
Totals	100%		6.18
Inflation			2.25
Expected Arithmetic Nominal Return			8.43%

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

	1% Decrease (5.85%)	Current Discount Rate (6.85%)	1% Increase (7.85%)
Sheriffs' proportionate share of the net pension liability	\$9,152,270	\$5,168,500	\$1,846,732

Payables to the Pension Plan

The financial statements include a payable to the pension plan of \$156,190, which is the legally required contribution due at June 30, 2023. This amount is recorded in accrued expenses.

7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

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

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

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

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

Inactive employees or beneficiaries currently receiving benefit payments	24
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	65
Total employees	<u>89</u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$6,410,995 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	3.54%, annually (Beginning of Year to Determine ADC)
	3.65% annually (As of End of Year Measurement Date)

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

Healthcare cost trend rates	5.5% annually for ten years, 4.5% thereafter
Mortality	SOA RP-2014 Table

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

The actuarial assumptions used in the June 30, 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	\$6,299,128
Changes for the year:	
Service cost	54,477
Interest	223,953
Differences between expected and actual	236,842
Changes of assumptions	(212,509)
Benefit payments and net transfers	(190,896)
Net Changes	111,867
Balance at June 30, 2023	<u>\$6,410,995</u>

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

	1.0% Decrease (2.65%)	Current Discount Rate (3.65%)	1.0% Increase (5.65%)
Total OPEB liability	\$7,427,080	\$6,410,995	\$5,598,402

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

	1.0% Decrease (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$5,894,233	\$6,410,995	\$7,053,151

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

OPEB Expense and 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 \$475,841. 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 expenditures	\$767,815	(\$95,393)
Changes in assumptions	156,244	(339,954)
Total	<u>\$924,059</u>	<u>(\$435,347)</u>

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

Year ended June 30:	
2024	\$197,411
2025	197,411
2026	133,646
2027	(8,975)
2028	(8,975)
Thereafter	(\$21,807)

8. TAX COLLECTOR ENDING CASH BALANCE

At June 30, 2023, the tax collector has cash and equivalents (book balances) totaling \$2,985,476 as follows:

Protested taxes	\$2,924,052
Interest on protested taxes	32,901
Parish licenses	6,260
Redemptions	2,023
Interest	<u>20,240</u>
Total	<u>\$2,985,476</u>

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

9. AD VALOREM TAXES COLLECTED

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

Louisiana Forestry Service	\$30,664
Louisiana Tax Commission	49,410
Bienville Parish Assessor	729,063
Bienville Parish Police Jury	4,314,515
Bienville Parish School Board	22,508,608
Bienville Parish Sheriff	6,607,236
Bienville Parish Library	1,356,271
No. 4-5 Fire Protection District	1,236,609
Fire Protection District #6	378,513
Fire Protection District #7	456,706
NBP Fire Protection District	567,195
Recreation District #1	308,310
Shiloh Water District	4,391
Shady Grove Recreation District	94,218
Bienville Council on Aging	343,275
Pension Funds	<u>1,113,319</u>
Total	<u><u>\$40,098,303</u></u>

10. TAX UNCOLLECTED AND UNSETTLED

At June 30, 2023, the tax collector has uncollected assessed taxes for the year ended June 30, 2023, by the taxing body as follows:

Bienville Parish Assessor	\$662
Bienville Parish Police Jury	4,042
Bienville Parish School Board	21,236
Bienville Parish Sheriff	6,101
Bienville Parish Library	1,271
NBP Fire Protection District	2,144
Fire Protection District #7	3
Recreation District #1	1
Bienville Council on Aging	<u>322</u>
Total	<u><u>\$35,782</u></u>

11. OCCUPATIONAL LICENSES COLLECTED

At June 30, 2023, the tax collector has collected and disbursed the following:

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

	Total Collection	Collection Cost	Final Distribution
Bienville Parish Police Jury	<u>\$124,855</u>	<u>\$18,728</u>	<u>\$106,127</u>

12. LITIGATION AND CLAIMS

At June 30, 2023, the Bienville Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

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

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

14. RESTRICTED FUND BALANCE

As shown on Statement C, \$112,081, is designated for jail inmates. Revenues are derived from commissions on telephone usage, which is paid by the telephone company. The commissions are designated for inmate benefit and are used for providing those items for inmates which could not otherwise be provided by the sheriff.

The following schedule provides changes in the designated fund balance amounts for the year ended June 30, 2023:

Balance at July 1, 2022	\$126,943
Additions	8,995
Reductions	<u>(23,857)</u>
Balance at June 30, 2023	<u>\$112,081</u>

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes - ad valorem	\$6,502,500	\$6,608,177	\$6,584,628	(\$23,549)
Licenses and permits	50	10	10	
Intergovernmental revenues:				
Federal grants - federal revenue			75,606	75,606
State grants:				
State supplemental pay	240,000	244,864	245,127	263
Other state grants	145,500	162,517	90,347	(72,170)
Local grant	278,000	276,733	276,733	
Fees, charges, and commissions for services:				
Commissions on state revenue sharing	60,000	58,040	58,040	
Commissions on fines and bonds	70,000	48,237	48,237	
Commissions on judicial sales and seizures	35,000	43,313	43,314	1
Civil and criminal fees	155,650	136,674	136,458	(216)
Commissions on licenses and taxes	25,000	24,150	18,934	(5,216)
Transportation of prisoners	40,000	47,000	46,316	(684)
Feeding and keeping of prisoners	105,000	122,000	119,747	(2,253)
Tax notices, etc	83,000	44,719	29,237	(15,482)
Use of money and property	30,000	52,837	52,839	2
Other revenue	35,000	36,066	36,007	(59)
Total revenues	<u>7,804,700</u>	<u>7,905,337</u>	<u>7,861,580</u>	<u>(43,757)</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	6,256,932	6,465,265	6,504,295	(39,030)
Operating services	901,280	1,113,627	1,111,915	1,712
Materials and supplies	378,375	484,104	473,905	10,199
Travel and other charges	58,050	70,558	65,354	5,204
Capital outlay	13,000	123,682	121,953	1,729
Total expenditures	<u>7,607,637</u>	<u>8,257,236</u>	<u>8,277,422</u>	<u>(20,186)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	197,063	(351,899)	(415,842)	(63,943)
OTHER FINANCING SOURCE-				
Proceeds from disposal of assets	10,000	58,500	58,500	
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	<u>207,063</u>	<u>(293,399)</u>	<u>(357,342)</u>	<u>(63,943)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>5,428,545</u>	<u>5,428,545</u>	<u>15,030,950</u>	<u>9,602,405</u>
FUND BALANCES AT END OF YEAR	<u>\$5,635,608</u>	<u>\$5,135,146</u>	<u>\$14,673,608</u>	<u>\$9,538,462</u>

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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

NOTES TO BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2023

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

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

Bienville Parish Sheriff
Schedule of Changes in Net OPEB Liability and Related Ratios
FYE June 30, 2023

Total OPEB Liability	2018	2019	2020	2021	2022	2023
Service cost	\$91,453	\$94,411	\$90,362	\$91,588	\$58,428	\$54,477
Interest	174,579	176,039	176,978	120,829	121,958	223,953
Changes of benefits terms	NONE	NONE	NONE	NONE	NONE	NONE
Differences between expected and actual experience	(54,011)	(61,399)	(15,767)	(58,644)	983,640	236,842
Changes of assumptions	NONE	NONE	354,127	95,504	(300,955)	(212,509)
Benefit payments	<u>(166,651)</u>	<u>(174,002)</u>	<u>(190,437)</u>	<u>(199,261)</u>	<u>(180,944)</u>	<u>(190,896)</u>
Net change in total OPEB liability	45,370	35,049	415,263	50,016	682,127	111,867
Total OPEB liability - beginning	<u>5,071,303</u>	<u>5,116,673</u>	<u>5,151,722</u>	<u>5,566,985</u>	<u>5,617,001</u>	<u>6,299,128</u>
Total OPEB liability - ending	<u><u>\$5,116,673</u></u>	<u><u>\$5,151,722</u></u>	<u><u>\$5,566,985</u></u>	<u><u>\$5,617,001</u></u>	<u><u>\$6,299,128</u></u>	<u><u>\$6,410,995</u></u>
Covered employee payroll	\$4,030,420	\$4,191,637	\$4,011,101	\$4,171,545	\$3,771,655	\$3,884,805
Net OPEB liability as a percentage of covered-employee payroll	126.95%	122.90%	138.79%	134.65%	167.01%	165.03%
<i>Benefit Changes</i>	None	None	None	None	None	None
<i>Changes in Assumptions:</i>						
Discount Rate	3.62%	3.50%	2.21%	2.16%	3.54%	3.65%
Mortality	RP-2000	RP-2000	RP-2014	RP-2014	RP-2014	RP-2014
Trend	5.50%	5.50%	Variable	Variable	Variable	Variable

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

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

Bienville Parish Sheriff
Schedule of Employer's Share of Net Pension Liability
June 30, 2023

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.591735%	\$2,343,274	\$3,726,439	62.88%	87.34%
2015	0.623259%	\$2,778,188	\$4,134,721	67.19%	86.61%
2016	0.605800%	\$3,844,949	\$4,137,323	92.93%	82.09%
2017	0.691429%	\$2,994,077	\$4,787,645	62.54%	88.49%
2018	0.712321%	\$2,731,501	\$4,873,525	56.05%	90.41%
2019	0.695765%	\$3,291,128	\$4,884,832	67.37%	88.91%
2020	0.653891%	\$4,525,680	\$4,828,641	93.73%	84.73%
2021	0.658262%	(\$326,202)	\$4,795,754	(6.80)%	101.04%
2022	0.635899%	\$5,168,500	\$4,577,290	112.92%	83.90%

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

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

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

Bienville Parish Sheriff
Schedule of Employer Contributions
June 30, 2023

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$517,602	\$517,602	\$0	\$3,726,439	13.89%
2015	\$589,198	\$589,198	\$0	\$4,134,721	14.25%
2016	\$568,882	\$568,882	\$0	\$4,137,323	13.75%
2017	\$634,363	\$634,363	\$0	\$4,787,645	13.25%
2018	\$621,374	\$621,374	\$0	\$4,873,525	12.75%
2019	\$625,249	\$625,249	\$0	\$4,884,832	12.25%
2020	\$591,508	\$591,508	\$0	\$4,828,641	12.25%
2021	\$587,480	\$587,480	\$0	\$4,795,754	12.25%
2022	\$560,718	\$560,718	\$0	\$4,577,290	12.25%

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

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

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

OTHER SUPPLEMENTARY INFORMATION

PART III

STATE OF LOUISIANA

PARISH OF BIENVILLE

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

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

The following information is true and correct:

\$2,985,476 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, 2022, by taxing authority, are true and correct.

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



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

SWORN to and subscribed before me, Notary, this 27th day of December, 2023, in my office in Arcadia, Louisiana.



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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2023

JOHN BALLANCE, SHERIFF

PURPOSE	AMOUNT
Salary	\$172,556
Expense allowance	17,255
Benefits-insurance	11,922
Benefits-retirement	45,567
Housing and lodging	833
Cellphone	516
Registration fees	900
Membership dues-Sheriffs Association	15,818

See independent auditor's report.

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
 GENERAL FUND
 For the Year Ended June 30, 2023

CASH BASIS PRESENTATION	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 6/30/2023
Receipts From:		
Bienville Parish Police Jury - Court Costs/Fees	\$2,788	\$2,856
Subtotal Receipts	<u>\$2,788</u>	<u>\$2,856</u>
Total: Ending Balance of Amounts collected but not Received	<u>NONE</u>	<u>NONE</u>

See independent auditor's report.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
FIDUCIARY FUNDS
For the Year Ended June 30, 2023

CASH BASIS PRESENTATION	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 6/30/2023
Beginning Balance of Amounts Collected	\$113,948	\$136,759
Add: Collections		
Civil Fees	84,616	68,037
Bond Fees	42,190	63,420
Asset Forfeiture/Sale	438,962	19,725
Criminal Court Costs/Fees	186,907	242,132
Criminal Fines Other	175,315	212,677
Service/Collection Fees	16,983	16,820
Interest Earnings on Collected Balances	1,932	1,018
Subtotal Collections	946,905	623,829
Less: Disbursements To Governments & Nonprofits		
Second Judicial District Expense Fund, Criminal Court Costs/Fees	10,170	13,060
Second Judicial District Expense Fund, Bond Fees	3,440	16,435
Second Judicial District Criminal Court, Criminal Court Costs/Fees	10,150	12,990
Second Judicial District Criminal Court, Criminal Fines - Other	133,300	161,552
Louisiana Traumatic Head & Spinal Cord, Criminal Court Costs/Fees	4,125	5,575
Second Judicial District Indigent Defender Board, Bond Fees	3,598	16,907
Second Judicial District Indigent Defender Board, Criminal Court Costs/Fees	45,665	58,731
North Louisiana Crime Lab, Criminal Court Costs/Fees	31,553	40,977
North Louisiana Crime Lab, Bond Fees	158	472
Louisiana Commission on Law Enforcement, Criminal Court Costs/Fees	2,709	3,381
Bienville Parish Probation, Probation/Parole/Supervision Fees	600	720
Bienville Parish Clerk of Court, Criminal Court Costs/Fees	26,270	34,439
Bienville Parish Clerk of Court, Bond Fees	158	472
Bienville Parish Clerk of Court, Civil Fees	6,855	4,077
Louisiana Department of Wildlife and Fisheries, Criminal Court Costs/Fees	5	25
Second Judicial District Attorney's Office, Criminal Court Costs/Fees	20,330	26,180
Second Judicial District Attorney's Office, Criminal Fines - Other	21,036	25,574
Second Judicial District Attorney's Office, Bond Fees	4,993	18,087
Bienville Parish Police Jury, Criminal Fines - Other	10,482	13,844
Louisiana Department of Public Safety, Criminal Court Costs/Fees	400	650
Treasurer-State of Louisiana, CMIS, Criminal Court Costs/Fees	3,038	3,894
Louisiana Supreme Court, Criminal Court Costs/Fees	445	579
Less: Amounts Retained by Collecting Agency		
Bienville Parish Sheriff, Criminal Court Costs/Fees	21,508	27,785
Bienville Parish Sheriff, Criminal Fines Other	21,036	25,574
Bienville Parish Sheriff, Bond Fees	5,811	20,345
Bienville Parish Sheriff, Civil Fees	48,473	34,409

Bienville Parish Sheriff
Justice System Funding Schedule -
Collecting/Disbursing
FYE June 30, 2023

Schedule 8

	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 6/30/2023
CASH BASIS PRESENTATION		
Bienville Parish Sheriff, Service/Collection Fees	<u>2,523</u>	<u>NONE</u>
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fund Refunds	\$76,594	\$59,932
Bond Fee Refunds	2,372	13,542
Restitution Payments to Individuals	400,757	NONE
Other Disbursements to Individuals	<u>5,540</u>	<u>7,270</u>
Subtotal Disbursements/Retainage	924,094	647,478
Total: Ending Balance of Amounts collected but not Disbursed/Retained	<u><u>\$136,759</u></u>	<u><u>\$113,110</u></u>
Other Information:		
Ending Balance of Total Amounts		
Assessed but not yet Collected	<u>NA</u>	<u>\$8,198,999</u>
Total Waivers During the Fiscal Period	<u>NA</u>	<u>N/A</u>

See independent auditor's report.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year June 30, 2023

GENERAL FUND - EXPENDITURE DETAIL

Schedule 8 presents expenditures of the General Fund by department for the year ended June 30, 2023.

Schedule 8

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

Statement of Expenditures, By Department
For the Year Ended June 30, 2023

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL GOVERNMENT			
Taxation - collector - operating services	\$38,600	\$38,483	117
PUBLIC SAFETY			
Administration:			
Personal services and related benefits	1,064,656	1,064,922	(\$266)
Operating services	145,113	152,696	(7,583)
Materials and supplies	24,029	23,412	617
Travel and other charges	3,765	6,710	(2,945)
Capital outlay	53,144	53,144	
Sub-total administration	1,290,707	1,300,884	(10,177)
Civil services:			
Personal services and related benefits	234,879	235,408	(529)
Operating services	10,067	10,069	(2)
Materials and supplies	1,657	1,284	373
Sub-total civil services	246,603	246,761	(158)
Criminal investigation:			
Personal services and related benefits	674,948	679,426	(4,478)
Operating services	115,194	111,517	3,677
Materials and supplies	40,105	42,686	(2,581)
Travel and other charges	25,155	22,268	2,887
Capital outlay	3,310	3,310	
Sub-total criminal investigation	858,712	859,207	(495)
Patrol:			
Personal services and related benefits	1,978,682	1,995,384	(16,702)
Operating services	528,708	526,920	1,788
Materials and supplies	279,292	271,737	7,555
Travel and other charges	10,719	10,719	
Capital outlay	49,219	49,219	
Sub-total patrol	2,846,620	2,853,979	(7,359)

(Continued)

Schedule 8

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND

Schedule of Expenditures, By Department, etc.

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PUBLIC SAFETY: (CONTD.)			
Records and identification:			
Personal services and related benefits	\$69,851	\$70,051	(\$200)
Operating services	10,927	10,927	
Materials and supplies	1,319	1,319	
Sub-total records and identification	82,097	82,297	(200)
Youth investigation and control:			
Personal services and related benefits	510,801	515,401	(4,600)
Operating services	33,255	32,939	316
Materials and supplies	31,472	29,280	2,192
Travel and other charges	3,287	3,287	
Sub-total investigation and control	578,815	580,907	(2,092)
Custody of prisoners:			
Personal services and related benefits	1,031,641	1,037,794	(6,153)
Operating services	52,835	52,824	11
Materials and supplies	119,563	117,520	2,043
Travel and other charges	24,768	19,506	5,262
Sub-total custody of prisoners	1,228,807	1,227,644	1,163
Communications:			
Personal services and related benefits	899,807	905,909	(6,102)
Operating services	178,928	175,540	3,388
Materials and supplies	2,947	2,947	
Travel and other charges	2,864	2,864	
Capital outlay	1,729		1,729
Sub-total communications	1,086,275	1,087,260	(985)
Total expenditures	<u>\$8,257,236</u>	<u>\$8,277,422</u>	<u>(\$20,186)</u>

(Concluded)

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

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

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

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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the major fund, and the fiduciary funds of the Bienville Parish Sheriff, a component unit of the Bienville Parish Police Jury, as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Bienville Parish Sheriff's basic financial statements, and have issued my report thereon dated December 27, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

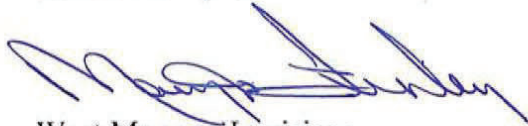
June 30, 2023

Report on Compliance and Other Matters

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

Purpose of this Report

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



West Monroe, Louisiana

December 27, 2023

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Schedule of Audit Results
For the Year Ended June 30, 2023

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the Bienville Parish Sheriff.
2. No material weakness relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

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

There were no audit findings reported in the audit for the year ended June 30, 2022.

.....Member:
American Institute of
Certified Public Accountants
Society of Louisiana Certified
Public Accountants

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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Independent Accountant's Report on Applying Agreed-Upon Procedures

Bienville Parish Sheriff
PO Box 328
Arcadia, LA 71001

To the Bienville Parish Sheriff

I 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. Management of Bienville Parish Sheriff is responsible for those C/C areas identified in the SAUPs.

Bienville 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 the 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:

AGREED-UPON PROCEDURES

1) WRITTEN POLICIES AND PROCEDURES

- A. 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:
 - i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **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.

- iii. **Disbursements**, including processing, reviewing, and approving,
- iv. **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)
- v. **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and Expense Reimbursement** , including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **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 statement, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **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 documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **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.
- xii. **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.

Written policies and procedures were obtained and address the function noted above.

2) BOARD OR FINANCE COMMITTEE

There is no board or committee, so this section is not applicable.

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on all proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
 - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - iv. Observe whether the board/finance committee received written updates of the process of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

The prior year audit report contained no audit findings.

3) BANK RECONCILIATIONS

- A. 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:
- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - ii. Bank reconciliations include evidence that a member of management or a 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,
 - iii. Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

The agency provided me with a certified list of all bank accounts. March, 2023 was randomly selected to be tested. For the 5 bank accounts selected for testing it was determined that all bank reconciliations were performed by designated civil deputies and reviewed by the chief financial officer or another designated deputy. There was evidence that the reconciliations are performed within 60 days of the bank statement date. 4 of the 5 accounts selected to test had outstanding reconciling items over 12 months.

4) COLLECTIONS

- A. 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).

The agency provided me with a certified list of deposit sites and I verified that it was complete.

- B. 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, then 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:
- i. Employees responsible for cash collections do not share cash drawers/registers.
 - ii. 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.
 - iii. Each employee responsible for collecting cash is not also 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.
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

The agency has 1 collection location. The Sheriff's office has a surety bond that has employee dishonesty coverage that covers employee theft for the sheriff's office employees. The agency accepts cash and has separate cash drawers for the deputies. The civil deputies receive the payments and the designated deputies balance the cash drawers. The deposits are then given to the chief civil deputy or the assistant civil deputy who makes the deposits. A designated civil deputy is assigned to each fund and that deputy posts cash receipts to the accounting software. Deposits are taken to the bank on the day that monies are received. At the end of the month the designated civil deputy reconciles the bank statement for the fund

that the civil deputy is assigned and the chief financial officer or designated deputy reviews the reconciliations.

- C) 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 in force during the fiscal period.

All employees of the sheriff's office are covered by a blanket bond insurance policy which covers employee theft.

- D) Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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:

- i. Observe that receipts are sequentially pre-numbered.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that 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).
- v. Trace the actual deposit per the bank statement to the general ledger.

The Sheriff's office uses pre-numbered receipts for bonds or individuals arrested outside normal business hours and accident reports. The normal operations of collections for the sheriff's office do not use pre-numbered receipts. If a receipt is requested, it is printed from the computer. Deposit documentation was traced to the supporting documentation for the deposits. The deposit slips selected were traced to the bank statement. The deposits were traced to the posting in the GFA accounting software. Deposits are made daily.

5) NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)

- A. 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).

The agency provided a complete list of locations that process payments and represented that the list was complete.

B. For each location selected under #5A 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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
- ii. At least two employees are involved in processing and approving payments to vendors.
- iii. 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.
- iv. 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; and
- v. Only employee/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.

The Bienville Parish Sheriff does not use purchase orders and requisitions. The employees initiate purchases and the Sheriff, chief criminal deputy, or the chief financial officer approve and then authorize the purchases. Of the disbursements selected to be tested, all were processed with all of the required support. The chief financial officer or designated civil deputy adds all new vendors, with the approval of the Sheriff. The designated civil deputy enters all invoices into the GFA accounting system and initiates the checks. The sheriff, chief criminal deputy, or the chief financial officer sign all checks. The Sheriff reviews the financial reports and all invoices.

C. For each location selected under #5A 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:

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
- ii. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5B above, as applicable.

All disbursements selected to be tested had the proper support documentation. The civil deputy assigned to each fund initiates the disbursements and the sheriff, chief criminal deputy, or chief financial officer sign the checks. The civil deputy assigned to the fund or the chief financial officer reconcile the bank statements and the chief financial officer or assistant

designated civil deputy reviews the reconciliations. The Sheriff reviews financial reports and invoices.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, 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.

5 electronic disbursements from the test month were randomly selected and were properly approved by the chief financial officer or the sheriff, no exceptions noted. Only electronic disbursements were payroll related.

6) CREDIT CARDS/DEBIT CARDS/FUEL CARDS/PURCHASE CARDS (CARDS)

- A. 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.

The agency provided me with a certified statement for all credit cards, fuel cards, etc.

- B. 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
- i. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing, (or electronically approved), by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and .
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.

The Sheriff has 1 credit card account with 7 individual cards and 1 fuel card account with approximately 64 individual cards. The Sheriff is ultimately responsible for all purchases. The chief financial officer and the assistant designated civil deputy review all credit card statements (excluding fuel), then the assistant designated civil deputy initiates the checks and gives to the sheriff, chief criminal deputy, or chief financial officer sign all checks. The designated civil deputy reconciles the bank accounts and the chief financial officer or the assistant designated civil deputy review the reconciliations. The Sheriff and deputies are the authorized card holders.

There was written documentation that the fuel card statements were reviewed for exceptions, unusual charges or excessive fuel charges by the chief criminal deputy, who investigates any exceptions. No exceptions were noted.

There were no finance charges or late fees noted on the statements selected for testing.

- C. Using the monthly statements or combined statements selected under procedure #7B 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 inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

The credit card account was selected to test and March, 2023 was selected as the test month. 10 transactions were selected to test on the credit card. The credit charges tested were for business purposes. There was proper documentation for the credit card purchases. There were no charges on the credit card that meet the requirements for using the bid law.

7) TRAVEL AND EXPENSE REIMBURSEMENT

- A. 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 and 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:

The agency provided me with a certified list of travel or related expense reimbursements during the testing period and represented that the list was complete. I randomly selected 5 reimbursements to be tested.

- i. 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).
- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policies and procedures #1A(vii); and

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

The agency has written policies or procedures for travel the 5 randomly selected reimbursements for travel were tested against the policy - no exceptions noted. It was noted the expenditures were for business purposes. All reimbursements were supported by proper documentation. The Sheriff, chief criminal deputy or the chief financial officer review and approve all travel reimbursements. Agency uses per diem for meal reimbursements and charges tested were in compliance with agency policies and procedures.

8) CONTRACTS

- A. 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:

The agency provided a certified statement for all contracts in effect during the test period.

- i. 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.
- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
- iii. If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval);
- iv. 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.

The agency provided a certified statement for all contracts in effect during the test period. None of the contracts tested required compliance with the public bid law. The agency did solicit quotes to get the best deal for the Sheriff's office. The contracts selected were not amended. The contract payments that were tested were in compliance with the contract terms and conditions. All contracts are approved by the Sheriff.

9) PAYROLL AND PERSONNEL

- A. 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.

The agency provided a certified list of all employees with their authorized salaries. I randomly selected 5 employees and agreed them to authorized salaries. No exceptions were noted.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:
- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Of the 5 employees selected, all employees that are eligible to earn leave time documented their leave time taken. Time sheets were properly approved by the supervisors. The agency tracks leave time earned and used. The employees are allowed to accumulate leave time and carry forward, and are compensated upon termination, for K-time only. The 5 employees of the Sheriff that were chosen to be tested were paid in accordance with the terms and conditions of their employment. All changes to the salaries of the 5 employees chosen were approved by the Sheriff in writing.

- C. 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 and 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's or officials' cumulative leave records, agree the pay rates to the employee's or officials' authorized pay rates in the employee's or officials' personnel files, and agree the termination payment to entity policy.

The agency provided a certified list noting the number of employees that were terminated during the test period. Two employees were randomly selected to be tested. They were not paid for any excess time or unauthorized pay rates. The termination pay appeared to agree with agency policies and procedures.

- D. 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.

During testing of the agency it was determined that the Bienville Parish Sheriff is submitting payroll tax, retirement contributions, and required forms by the required deadlines.

10) ETHICS (EXCLUDING NONPROFITS)

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management and:

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and.
- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethic policy during the fiscal period, as applicable.

The agency provided support for ethics training for the 5 employees. There were no changes to the ethics policy during the fiscal period.

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

The agency provided documentation that an ethics designee has been appointed.

11) DEBT SERVICE

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

The Bienville Parish Sheriff had no bonds/notes or other debt instruments issued during the fiscal period that required bond commission approval.

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

The Bienville Parish Sheriff had no outstanding debt during at the end of the fiscal period.

12) FRAUD NOTICE

- A. 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 as required by R.S. 24:523.

The Bienville Parish Sheriff has no known misappropriation of funds during the test period.

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

I observed the fraud hotline notice posted on the premises and the agency website.

13) INFORMATION TECHNOLOGY DISASTER RECOVERY/BUSINESS CONTINUITY

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

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- iii. 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.

I performed the procedure and discussed the results with management. It appears the agency is in compliance with attributes above.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

The agency provided a certified list noting the number of employees that were terminated during the test period. I randomly selected 4 of the terminated employees and observed evidence that the terminated employees had been removed or disabled from the network.

14) PREVENTION OF SEXUAL HARASSMENT

- A. Using the 5 randomly selected employees/officials from procedure #9A under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe that 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.

The agency provided support for sexual harassment training for the 5 employees randomly selected to be tested.

- B. Observe that 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).

I observed the sexual harassment policy posted on the premises and on the agency website.

- C. 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;

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

For the current fiscal period the Sheriff prepared an annual report in February, 2023 for fiscal period 2022. The agency did not have any complaints noted during the test period.

I was engaged by Bienville Parish Sheriff to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of Bienville Parish Sheriff and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my 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.



Mary Jo Finley, CPA
December 27, 2023




BIENVILLE PARISH SHERIFF'S OFFICE

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SHERIFF AND EX-OFFICIO TAX COLLECTOR

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AUP 3.A.

We are in the process of researching and cleaning up the old outstanding items.



Sheriff John Ballance