

**JACKSON PARISH SHERIFF
JONESBORO, LOUISIANA**

**ANNUAL FINANCIAL REPORT
JUNE 30, 2023**

Jackson Parish Sheriff
Jonesboro, Louisiana
June 30, 2023

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Jackson Parish Sheriff
Jonesboro, Louisiana
June 30, 2023

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Jackson Parish Sheriff's Department

Andy Brown, Sheriff

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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Jackson Parish Sheriff, we offer readers of the Jackson Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Jackson Parish Sheriff as of and for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the Sheriff's basic financial statements and supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources. Certain comparative information is presented to provide an overview of the Sheriff's operations.

FINANCIAL HIGHLIGHTS

The Sheriff's assets exceeded its liabilities (Net Position) on June 30, 2023 and 2022, by \$4,683,129 and \$7,036,019, respectively. The Sheriff's net position decreased by \$2,352,890 as a result of this year's operations. Total Net Position is comprised of the following:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Net Investment in Capital Assets	\$13,014,165	\$7,309,861
Unrestricted Net Position which represents the portion available to maintain continuing obligations to citizens and creditors	<u>(8,331,036)</u>	<u>(273,842)</u>
Total Net Position	<u>\$ 4,683,129</u>	<u>\$7,036,019</u>

GOVERNMENT-WIDE FINANCIAL STATEMENTS

This report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Sheriff as a whole and present a longer-term view of the Sheriff's finances. These statements tell how the services were financed in the short-term as well as what remains for future spending.

FUND FINANCIAL STATEMENTS

A fund is an accountability unit used to maintain control over resources segregated for specific activities. The Sheriff uses funds to ensure and demonstrate compliance with finance related laws and regulations. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources at the end of the year. As the Government-wide Financial Statements includes the long-term view, comparisons between these two views may provide insight into the long-term impact as short-term financing decreases. Both the governmental funds balance sheet and the governmental funds operating statement provide a reconciliation to assist in understanding the difference between these two views.

Fiduciary funds are reported in the fund financial statements and report taxes collected for other taxing bodies and deposits held pending court action. The Sheriff reports these as custodial funds.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents: 1) Other Required Supplementary Information consisting of a comparison of budgeted revenues and expenditures to actual revenues and expenditures, schedules of employer's share of net pension liability and contributions, schedule of changes in net OPEB liability and related ratios, and 2) Supplementary Information consisting of schedule of compensation, benefits and other payments to the sheriff, justice funding schedule and annual reporting requirement of sheriff as ex officio tax collector to LLA.

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in Net Position may be observed and used to discuss the changing financial position of the Sheriff as a whole.

A summary of the basic government-wide financial statements is as follows:

	<u>2023</u>	<u>2022</u>
ASSETS:		
Current Assets-		
Cash & Cash Equivalents	\$ 2,400,286	\$10,177,488
Receivables	3,020,444	3,273,565
Prepaid Expenses	1,205	1,641
Due from Other Funds	90	90
Non-current Assets-		
Capital/Right-of-Use Assets (net)	13,915,950	8,028,582
Net Pension Asset	<u>0</u>	<u>558,065</u>
Total Assets	<u>\$19,337,975</u>	<u>\$22,039,431</u>
DEFERRED OUTFLOWS OF RESOURCES:	<u>\$ 8,073,529</u>	<u>\$ 7,544,176</u>
LIABILITIES:		
Current Liabilities-		
Accounts Payable	\$ 3,013,916	\$ 3,269,754
Accrued Expenses	11,417	1,163
Current Portion of Capital Lease	312,352	228,253
Non-current Liabilities-		
OPEB Payable	7,910,903	6,788,812
Net Pension Liability	4,638,929	0
Capital Lease Net of Current Portion	<u>589,433</u>	<u>490,468</u>
Total Liabilities	<u>\$16,476,950</u>	<u>\$10,778,450</u>
DEFERRED INFLOWS OF RESOURCES:	<u>\$ 6,251,425</u>	<u>\$11,769,138</u>
NET POSITION:		
Net Investment in Capital Assets	\$13,014,165	\$ 7,309,861
Unrestricted	<u>(8,331,036)</u>	<u>(273,842)</u>
Total Net Position	<u>\$ 4,683,129</u>	<u>\$ 7,036,019</u>

Summary of Statement of Activities

Comparative data for government-wide information is presented to assist analysis. The following table provides a summary of the Sheriff's changes in Net Position:

	<u>2023</u>	<u>2022</u>
REVENUES:		
Charges for Services/Fines	\$35,956,071	\$ 2,091,596
Operating and Capital Grants	405,269	30,015,426
Ad Valorem Taxes	3,839,903	4,303,055
Miscellaneous	<u>353,914</u>	<u>621,191</u>
Total Revenues	\$40,555,157	\$37,031,268
EXPENSES:		
Public Safety	<u>42,908,047</u>	<u>37,938,137</u>
Change in Net Position	\$ <u>(2,352,890)</u>	\$ <u>(906,869)</u>

The change in Net Position for 2023 is \$(2,352,890), which is a decrease of \$1,446,021 from the prior year. Total net position decreased by 33% in the current year.

CAPITAL ASSETS

The Sheriff's investment in capital assets as of June 30, 2023 is \$13,014,165 (net of accumulated depreciation and amortization). This investment in capital assets includes office furniture, radios, vehicles and buildings. The Sheriff's major capital assets are vehicles, office building and new jail. Additional information on the Sheriff's capital assets can be found on pages 28-30 of this report.

LONG-TERM OBLIGATIONS

At the end of the fiscal year, the Sheriff had total long-term obligations of \$13,451,617, consisting of post-employment benefits, net pension liability, and capital lease obligation.

GOVERNMENTAL FUNCTIONAL EXPENSES

The functions of the Sheriff are public safety and law enforcement activities and parish-wide tax collections.

GENERAL BUDGETARY HIGHLIGHTS

For the year ended June 30, 2023, revenues were within the 5% variance allowed however the expenditures were not within the 5% variance allowed.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The fiscal year 2023-2024 budget is forecasted to provide \$40,080,764 in estimated surplus and revenues to fund costs of \$39,179,480. Capital Outlay is budgeted in the amount of \$75,000 to be used for the communication system/radios.

CONTACTING THE SHERIFF'S OFFICE

This financial report is designed to provide a general overview of the Sheriff's finances, compliance with governmental financial reporting laws and regulations and demonstrate the Sheriff's commitment to public accountability. If you have additional questions about this report or would like to request additional information, contact Andy Brown, Sheriff, 150 Old Winnfield Road, Jonesboro, LA 71251.

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INDEPENDENT AUDITORS' REPORT

Andy Brown, Sheriff
of Jackson Parish
150 Old Winnfield Road
Jonesboro, LA 71251

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, fiduciary funds, and the aggregate remaining fund information of the Jackson Parish Sheriff (Sheriff) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedule, Schedule of Employer's Share of Net Pension Liability, Schedule of Employer Contributions, and Schedule of Changes in Net OPEB Liability and Related Ratios on pages 1 through 4 and 43 through 47 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer, Justice System Funding Schedule, and the Annual Reporting Requirement of Sheriff as Ex Officio Tax Collector are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer, Justice System Funding Schedule, and the Annual Reporting Requirement of Sheriff as Ex Officio Tax Collector are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2023, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated December 20, 2023, on the results of our 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 wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

December 20, 2023

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

Jackson Parish Sheriff
Jonesboro, Louisiana
Statement of Net Position
June 30, 2023

	Governmental <u>Activities</u>
ASSETS:	
Current Assets-	
Cash & Cash Equivalents	\$ 2,400,286
Due from Other Funds	90
Revenue Receivable	3,020,444
Prepaid Expense	<u>1,205</u>
Total Current Assets	<u>\$ 5,422,025</u>
Non-current Assets-	
Right-of-Use Assets (Net)	\$ 888,984
Capital Assets (Net)	<u>13,026,966</u>
Total Non-current Assets	<u>\$13,915,950</u>
 Total Assets	 <u>\$19,337,975</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Pensions	\$ 4,823,767
OPEB	<u>3,249,762</u>
Total Deferred Outflows of Resources	<u>\$ 8,073,529</u>
LIABILITIES:	
Current Liabilities-	
Accounts Payable	\$ 3,013,916
Accrued Expenses	11,417
Current Portion of Capital Lease	<u>312,352</u>
Total Current Liabilities	<u>\$ 3,337,685</u>
Long-term Liabilities-	
Net OPEB Obligation	\$ 7,910,903
Net Pension Liability	4,638,929
Capital Lease Net of Current Portion	<u>589,433</u>
Total Long-term Liabilities	<u>\$13,139,265</u>
 Total Liabilities	 <u>\$16,476,950</u>
DEFERRED INFLOWS OF RESOURCES:	
Pensions	\$ 2,897,467
OPEB	<u>3,353,958</u>
Total Deferred Inflows of Resources	<u>\$ 6,251,425</u>
NET POSITION:	
Net Investment in Capital Assets	\$13,014,165
Unrestricted	<u>(8,331,036)</u>
Total Net Position	<u>\$ 4,683,129</u>

See independent auditors' report and notes to the financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
Statement of Activities
June 30, 2023

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
		<u>Fees, Fines Commissions, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
Public Safety	<u>\$42,908,047</u>	<u>\$35,956,071</u>	<u>\$331,902</u>	<u>\$73,367</u>	<u>\$(6,546,707)</u>
		General Revenues:			
		Taxes-			
		Ad Valorem			\$ 3,839,903
		Non-employer Pension Revenue			263,897
		Gain on Sale of Assets			77,425
		Miscellaneous			<u>12,592</u>
		Total General Revenues			<u>\$ 4,193,817</u>
		Change in Net Position			\$(2,352,890)
		Net Position at Beginning of Year			<u>7,036,019</u>
		Net Position at End of Year			<u>\$ 4,683,129</u>

See independent auditors' report and notes to the financial statements.

FUND FINANCIAL STATEMENTS

Jackson Parish Sheriff
Jonesboro, Louisiana
Balance Sheet-Governmental Funds
June 30, 2023

	<u>Major Fund</u> General Fund	<u>Nonmajor Fund</u> Jury Service Fund	Total Governmental Funds
ASSETS:			
Cash & Cash Equivalents	\$2,385,651	\$14,635	\$2,400,286
Due from Other Funds	0	90	90
Revenue Receivable	3,020,444	0	3,020,444
Prepaid Expenses	<u>1,205</u>	<u>0</u>	<u>1,205</u>
Total Assets	<u>\$5,407,300</u>	<u>\$14,725</u>	<u>\$5,422,025</u>
LIABILITIES:			
Accounts Payable	\$3,013,916	\$ 0	\$3,013,916
Accrued Expenses	<u>11,417</u>	<u>0</u>	<u>11,417</u>
Total Liabilities	<u>\$3,025,333</u>	<u>\$ 0</u>	<u>\$3,025,333</u>
FUND BALANCE:			
Nonspendable for Prepaid Expenses	\$ 11,417	\$ 0	\$ 11,417
Restricted for Jury Notices	0	14,725	14,725
Unassigned	<u>2,370,550</u>	<u>0</u>	<u>2,370,550</u>
Total Fund Balance	<u>\$2,381,967</u>	<u>\$14,725</u>	<u>\$2,396,692</u>
Total Liabilities and Fund Balance	<u>\$5,407,300</u>	<u>\$14,725</u>	<u>\$5,422,025</u>

See independent auditors' report and notes to the financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2023

Total Fund Balance for the Governmental Funds at June 30, 2023 \$ 2,396,692

Amounts reported for Governmental Activities
in the Statement of Net Position are different because:

The following used in Governmental Activities are not
current financial resources and, therefore, are not reported
in the Governmental Funds Balance Sheet:

Capital Assets	14,405,109
Less, Accumulated Depreciation	(1,378,143)
Right-of-Use Assets	1,366,912
Less, Accumulated Amortization	(477,928)
Deferred Outflows of Resources	8,073,529

The following are not due and payable in the current
period and, therefore, are not reported in the Governmental
Fund Balance Sheet:

Net OPEB Obligation	(7,910,903)
Net Pension Liability	(4,638,929)
Capital Leases	(901,785)
Deferred Inflows of Resources	<u>(6,251,425)</u>

Total Net Position of Governmental Activities at June 30, 2023 \$ 4,683,129

Jackson Parish Sheriff
Jonesboro, Louisiana
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2023

	<u>Major Fund</u> General <u>Fund</u>	<u>Nonmajor Fund</u> Jury Service <u>Fund</u>	Total Governmental <u>Funds</u>
REVENUES:			
Taxes-			
Ad Valorem	\$ 3,839,903	\$ 0	\$ 3,839,903
Fees, Fines, Commissions & Charges for Services-			
Civil & Criminal Fees	36,349	0	36,349
Commissions-Sheriff's Revenue Sharing	63,591	0	63,591
Commissions-Fines & Bonds	23,064	0	23,064
Commissions-Judicial Sales & Seizures	23,355	0	23,355
Commissions-Correctional Center	159,992	0	159,992
Prisoner Maintenance	33,971,412	0	33,971,412
Other Fees, Fines, Commissions & Charges for Services	1,241,546	918	1,242,464
Operating Grants & Contributions-			
Reimbursement-Correctional Center	435,843	0	435,843
State Supplemental Pay	291,900	0	291,900
State Revenue Sharing	40,002	0	40,002
Capital Grants & Contributions-			
Law Enforcement Grant	73,367	0	73,367
Miscellaneous-			
Interest	<u>12,537</u>	<u>55</u>	<u>12,592</u>
Total Revenues	<u>\$40,212,861</u>	<u>\$ 973</u>	<u>\$40,213,834</u>
EXPENDITURES:			
Public Safety-			
Current-			
Personnel Services & Related Benefits	\$ 6,634,851	\$ 0	\$ 6,634,851
Operating Services	34,810,931	1,279	34,812,210
Materials & Supplies	331,950	0	331,950
Travel & Other Charges	56,418	0	56,418
Debt Service	311,670	0	311,670
Capital Outlay	<u>6,382,551</u>	<u>0</u>	<u>6,382,551</u>
Total Expenditures	<u>\$48,528,371</u>	<u>\$ 1,279</u>	<u>\$48,529,650</u>

Continued next page

See independent auditors' report and notes to the financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
For the Year Ended June 30, 2023

	<u>Major Fund</u> General <u>Fund</u>	<u>Nonmajor Fund</u> Jury Service <u>Fund</u>	Total Governmental <u>Funds</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(8,315,510)</u>	\$ <u>(306)</u>	\$ <u>(8,315,816)</u>
OTHER FINANCING SOURCES:			
Sales of Capital Assets	\$ 77,425	\$ 0	\$ 77,425
Proceeds from Capital Lease	<u>453,216</u>	<u>0</u>	<u>453,216</u>
Total Other Financing Sources	\$ <u>530,641</u>	\$ <u>0</u>	\$ <u>530,641</u>
Deficiency of Revenues and Other Sources over Expenditures and Other Uses	\$ (7,784,869)	\$ (306)	\$ (7,785,175)
Fund Balance-Beginning of Year	<u>10,166,836</u>	<u>15,031</u>	<u>10,181,867</u>
Fund Balance-End of Year	\$ <u>2,381,967</u>	\$ <u>14,725</u>	\$ <u>2,396,692</u>

See independent auditors' report and notes to the financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of the Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2023

Net Change in Fund Balance - Governmental Funds \$(7,785,175)

Amounts reported for Governmental Activities
in the Statement of Activities are different because:

Amounts reported for Governmental Activities in the Statement of
Activities are different because: Governmental Funds report
Capital Outlays as expenditures. However, in the Statement of
Activities, the cost of these assets is allocated over their estimated
useful lives as depreciation and amortization expense. The current
year amounts for these items were:

Capital Outlay	6,382,552
Depreciation Expense	(212,581)
Amortization Expense	(282,603)

Some revenues reported in the Statement of Activities do not
provide current financial resources and these are not reported
as revenues in governmental funds. Some expenses reported
in the Statement of Activities do not require the use of current
financial resources and, therefore, are not reported as expenditures
in governmental funds. These timing differences are summarized below:

Proceeds from Capital Lease	(453,216)
Capital Lease Payments	270,152
Non-Employer Pension Revenue	263,897
Pension Expense	(241,135)
OPEB Expense	<u>(294,781)</u>

Change in Net Position of Governmental Activities \$(2,352,890)

Jackson Parish Sheriff
Jonesboro, Louisiana
Statement of Fiduciary Net Position
For the Year Ended June 30, 2023

	Sheriff's Civil <u>Fund</u>	Sheriff's Criminal <u>Fund</u>	Tax Collector <u>Fund</u>	<u>Total</u>
ASSETS:				
Cash & Cash Equivalents	<u>\$6,576</u>	<u>\$86,180</u>	<u>\$3,061,601</u>	<u>\$3,154,357</u>
LIABILITIES:				
Due to Other Funds	\$ 0	\$ 90	\$ 0	\$ 90
Due to Other Governments	<u>6,576</u>	<u>86,090</u>	<u>3,061,601</u>	<u>3,154,267</u>
Unsettled Deposits	<u>\$6,576</u>	<u>\$86,180</u>	<u>\$3,061,601</u>	<u>\$3,154,357</u>

See independent auditors' report and notes to the financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2023

	Sheriff's Civil <u>Fund</u>	Sheriff's Criminal <u>Fund</u>	Tax Collector <u>Fund</u>	<u>Total</u>
Unsettled Balances-Beginning of Year	\$ <u>7,877</u>	\$ <u>81,514</u>	\$ <u>2,086,535</u>	\$ <u>2,175,926</u>
ADDITIONS:				
Deposits-				
Ad Valorem Taxes	\$ 0	\$ 0	\$19,472,372	\$19,472,372
State Revenue Sharing (see Note 11)	0	0	301,609	301,609
Interest- Demand Deposits	0	0	12,291	12,291
Sheriff's Sales	52,432	0	0	52,432
Garnishments	75,761	0	0	75,761
Bonds	0	83,360	0	83,360
Fines & Costs	0	128,886	0	128,886
Other Deposits	<u>40,762</u>	<u>4,706</u>	<u>1,934</u>	<u>47,402</u>
Total Additions	<u>\$168,955</u>	<u>\$216,952</u>	<u>\$19,788,206</u>	<u>\$20,174,113</u>
DEDUCTIONS:				
Deposits Settled to-				
Louisiana Department of Agriculture & Forestry	\$ 0	\$ 35	\$ 24,592	\$ 24,627
Jackson Parish-				
Police Jury	0	2,525	3,719,218	3,721,743
School Board	0	0	4,719,565	4,719,565
Sheriff	51,862	32,815	3,973,424	4,058,101
Recreation Department	0	0	816,309	816,309
Clerk of Court	17,849	11,080	3,150	32,079
Assessor	0	0	325,785	325,785
Ambulance Service District	0	0	951,781	951,781
Hospital Service District	0	0	1,995,026	1,995,026
Council on Aging	0	0	472,869	472,869
Quitman Fire Protection District No. 1	0	0	253,986	253,986
Ward 2 Fire Protection District	0	0	324,562	324,562
Ward 3 Fire Protection District	0	0	293,518	293,518
Ward 4 Fire Protection District	0	0	339,963	339,963

Continued next page

See independent auditors' report and notes to financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
Combining Schedule of Changes in Net Position (continued)
For the Year Ended June 30, 2023

	Sheriff's Civil <u>Fund</u>	Sheriff's Criminal <u>Fund</u>	Tax Collector <u>Fund</u>	<u>Total</u>
Pension Funds	\$ 0	\$ 0	\$ 553,651	\$ 553,651
Louisiana Tax Commission	0	0	24,863	24,863
Second Judicial District-				
District Attorney	0	29,285	0	29,285
District Judges	0	59,342	0	59,342
Indigent Defender Board	0	29,926	0	29,926
Attorney's, Litigants, Appraiser, etc.	24,283	0	0	24,283
Garnishments	75,912	0	0	75,912
Refunds	0	13,500	0	13,500
Other Settlements	350	31,032	20,878	52,260
Claiborne Parish Police Jury	0	139	0	139
La. Commission Law Enforcement	<u>0</u>	<u>2,607</u>	<u>0</u>	<u>2,607</u>
 Total Deductions	 <u>\$170,256</u>	 <u>\$212,286</u>	 <u>\$18,813,140</u>	 <u>\$19,195,682</u>
 Unsettled Balances-End of Year	 <u>\$ 6,576</u>	 <u>\$ 86,180</u>	 <u>\$ 3,061,601</u>	 <u>\$ 3,154,357</u>

See independent auditors' report and notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

Introduction:

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

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

In accordance with certain laws the Sheriff accounts for the collection and disbursement of bonds, fines and costs and forfeitures imposed by the district court.

1. **Summary of Significant Accounting Policies:**

A. Reporting Entity-

For financial reporting purposes, the Sheriff includes all funds and activities that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Sheriff is financially independent.

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

B. Basis of Presentation-

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The Sheriff's Office uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The funds of the Sheriff are described as follows:

Governmental Funds-

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422 is the Sheriff's only major fund and is used to account for the operations of the Sheriff's office. The Sheriff's major sources of revenue are from revenues from the State of Louisiana for prisoner maintenance and US Department of Homeland Security for the detention and care of aliens. Other sources of revenue include ad valorem taxes, commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, and various other reimbursements, fees, grants, and commissions. General operating expenditures are paid from this fund.

Special Revenue Fund - Jury Service Fund

The special revenue fund is used to account for the proceeds of specific revenue sources. Those revenues are legally restricted to expenditures for specified purposes. Per criteria for Fund Financial Statements above, this fund is presented as a nonmajor fund in the governmental fund financial statements.

Fiduciary Funds-

Fiduciary Fund Financial Statements

Fiduciary Fund Financial Statements present a Statement of Fiduciary Net Position. The only funds accounted for in this category by the Sheriff are custodial funds. The custodial funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds, which are custodial in nature (assets equal liabilities); do not involve measurement of results of operations.

Consequently, the agency funds have no measurement focus, but use the accrual basis of accounting.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
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C. Measurement Focus/Basis of Accounting-

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

Accrual Basis - Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are 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 collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

D. Assets, Liabilities, and Equity-

Cash and Interest-Bearing Deposits

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the Sheriff.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$5,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

The range of useful lives by type of asset is as follows:

Furniture, computers	5 years
Vehicles	5 years
Radios	10 years
Buildings	25-40 years

Pensions

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 the Sheriffs' Pension and Relief Fund (System) and additions to/deductions from the System' fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

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 acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

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 borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net position - All other net resources that do not meet the definition of "restricted" or "net investment in capital assets".

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose. Only the General Fund would report positive amounts in unassigned fund balance.

The General Fund has an unassigned fund balance of \$2,370,550. If applicable, the Sheriff would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

E. Budget-

Prior to the beginning of each fiscal year, the Sheriff adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

F. Estimates-

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

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

G. Compensated Absences-

Employees are not allowed to carry leave forward from year to year, therefore, no entry is made for compensated absences.

2. Levied Taxes:

The Sheriff levied the following millages for ad valorem taxes for 2022.

Constitutional	12.80	indefinite
Law Enforcement Sheriff	<u>8.62</u>	expires 2025
Total	21.42	

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 15
Total taxes due	December 31
Penalties & interest added	January 31 of ensuing year
Tax Sale	May 15 of ensuing year

Total assessed value was \$213,410,220 in 2022. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property tax. In 2022, this homestead exemption was \$24,007,880 of the total assessed value.

3. Cash and Cash Equivalents:

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

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Sheriff will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Sheriff's name.

At June 30, 2023, the Sheriff had cash and cash equivalents with a bank balances totaling \$5,199,449. Cash and cash equivalents are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

agent bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts held by the Sheriff. All of the Sheriff's deposits were properly secured at June 30, 2023. Of the \$5,199,449 in bank balances, \$881,017 was secured by federal deposit insurance and \$4,318,432 was secured by pledged securities.

4. On-Behalf Payments:

Certain employees of the Jackson 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 \$291,900.

5. Receivables:

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

Class of Receivable – General Fund

Deputy Supplemental Pay	\$ 26,400
Correctional Center	72,839
Fees, Charges and Commissions-	
Civil and Criminal Fees	3,501
Fines and Bonds	1,074
LACE	12,083
Feeding and Keeping Prisoners	2,859,790
Other Fees, Fines, and Commissions	<u>44,757</u>
 Total	 <u>\$3,020,444</u>

Substantially all receivables are considered to be fully collectible: therefore, no allowance for uncollectible accounts is used.

6. Capital Leases:

The Jackson Parish Sheriff entered into eight lease agreements for vehicles for the department in December 2020 with three and four year lease terms, with an option to continue month-to-month for an unlimited period of time. The interest rates for the leases obtained in December 2020 range from 3.19% - 3.35%.

During the year ending June 30, 2022, the Sheriff entered into 12 new lease agreements for vehicles for three to five year lease terms. These lease agreements were entered into throughout the year with interest rates ranging from 4.03% to 6.88%.

During the year ending June 30, 2023, the Sheriff entered into nine lease agreements for vehicles for four to five year lease terms. These lease agreements were entered into throughout the year with interest rates ranging from 6.99% to 8.51%.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

Right-of-use assets and amortization activity as of and for the year ended June 30, 2023, is as follows:

Governmental Activities	Balance <u>7/01/22</u>	Additions	Deletions	Balance <u>6/30/23</u>
Right-of-use Assets:				
Vehicles	\$913,696	\$453,216	\$0	\$1,366,912
Less, Accumulated Amortization:				
Vehicles	<u>195,325</u>	<u>282,603</u>	<u>0</u>	<u>477,928</u>
Net Right-of-Use Assets	<u>\$718,371</u>	<u>\$170,613</u>	<u>\$0</u>	<u>\$ 888,984</u>

Amortization expense of \$282,603 was charged to the Public Safety function.

The changes in capital lease liabilities for June 30, 2023 are as follows:

Beginning Capital Lease Liabilities	\$ 718,721
Additions	453,216
Deletions	<u>(270,152)</u>
Ending Capital Lease Liabilities	<u>\$ 901,785</u>

The annual debt service requirements to maturity for these leases are as follows:

Year Ending <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$312,352	\$ 48,448	\$ 360,800
2025	252,337	32,166	284,503
2026	181,793	18,202	199,995
2027	106,770	7,951	114,721
2028	<u>48,533</u>	<u>1,749</u>	<u>50,282</u>
Total	<u>\$901,785</u>	<u>\$108,516</u>	<u>\$1,010,301</u>

Interest expense of \$41,519 were charged to the Public Safety function.

7. Operating Leases:

On September 12, 1985, the Jackson Parish Sheriff entered into a 99-year property lease of three acres of land to be used as a firearms and training complex. Total consideration on this lease is \$10 for the entire lease period.

The Jackson Parish Sheriff entered into two property lease agreements as of June 30, 2012. The first lease at Lots 4, 5, and 6 of Block 38, Town of Jonesboro, LA for the a booking center. The term of this lease is for a period of five years beginning March 1, 2021 and ending on February 28, 2026 for a monthly lease amount of \$1,250. There is an option to renew for an additional five years at an increased monthly rate of \$1,500.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

8. Capital Assets:

Capital asset balances and activity for the year ended June 30, 2023, are as follows:

Governmental Activities	Balance <u>7-01-22</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>6-30-23</u>
Capital Assets Not Depreciated:				
Land	\$ 350,000	\$ 0	\$ 0	\$ 350,000
Construction in Progress	3,260,450	5,909,336	0	9,169,786
Capital Assets Depreciated:				
Office Equipment	51,235	0	0	51,235
Public Safety Equipment	375,196	0	0	375,196
Vehicles	1,024,603	20,000	85,683	958,920
Buildings	<u>3,499,972</u>	<u>0</u>	<u>0</u>	<u>3,499,972</u>
Total Assets	<u>\$8,561,456</u>	<u>\$5,929,336</u>	<u>\$85,683</u>	<u>\$14,405,109</u>
Less, Accumulated Depreciation:				
Office Equipment	\$ 33,606	\$ 10,247	\$ 0	\$ 43,853
Public Safety Equipment	256,851	28,808	0	285,659
Vehicles	878,014	85,833	85,683	878,164
Buildings	<u>82,774</u>	<u>87,693</u>	<u>0</u>	<u>170,467</u>
Total Depreciation	<u>\$1,251,245</u>	<u>\$ 212,581</u>	<u>\$85,683</u>	<u>\$ 1,378,143</u>
Net Capital Assets	<u>\$7,310,211</u>	<u>\$5,716,755</u>	<u>\$ 0</u>	<u>\$13,026,966</u>

Depreciation expense of \$212,581 for the year ended June 30, 2023, was charged to the Public Safety function.

9. Pension Plan:

Plan Description

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

Benefits Provided

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

Jackson Parish Sheriff
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Retirement

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

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

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

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

For a member whose first employment making him eligible for membership in the system began 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.

Jackson Parish Sheriff
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Notes to Financial Statements
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Survivor Benefits

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

Deferred Benefits

The System 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 System 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 at retirement 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 System 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.

Permanent Benefit Increases/Cost of Living Adjustments

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), which are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature. Cost-of-living provisions for the System allows the board of trustees to provide an annual

Jackson Parish Sheriff
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June 30, 2023

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2022, the actual employer contribution rate was 12.25% with an additional -0% allocated from the Funding Deposit Account.

In accordance with state statute, the System 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 contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2023. Non-employer contributions for the year ended June 30, 2023 were \$263,897.

The Sheriff's contractually required composite contribution rate for the year ended June 30, 2023 was 11.50% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Sheriff for the years ended June 30, 2023 and June 30, 2022 were \$494,674 and \$518,642 respectively.

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

At June 30, 2023 and 2022, the Sheriff reported a liability of \$4,638,929 and an asset of \$558,065 respectively, for its proportionate share of the Net Pension Asset/Liability. The Net Pension Liability was measured as of June 30, 2022 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the Net Pension Liability to the projected contributions of all participating employers was actuarially determined. At June 30, 2022, the Sheriff's proportion was .570744%, which was a decrease of .55541% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Sheriff recognized pension expense of \$943,850 minus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of \$208,038.

In addition to the pension expense referred to in the preceding paragraph, the Sheriff also pays the plan members' required contribution for any employee with at least two years of service if hired before March 2019. For the year ended June 30, 2023, this amount is \$388,572.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

At June 30, 2023, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 213,396	\$ 230,490
Changes in assumption	692,913	0
Net difference between projected and actual earnings on pension plan investments	2,008,364	0
Changes in employer's proportion of beginning net pension liability	1,414,402	2,662,696
Differences between employer contributions and proportionate share of employer contributions	18	4,281
Subsequent Measurement Contributions	494,674	0
Total	\$4,823,767	\$2,897,467

The deferred outflows of resources related to pensions resulting from Jackson Parish Sheriff contributions subsequent to the measurement date in the amount of \$494,674, will be recognized as a reduction of the Net Pension Liability (Asset) measured in the year of June 30, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended June 30:	
2024	\$ 501,145
2025	305,189
2026	(110,395)
2027	735,687
Total	\$1,431,626

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2022 are as follows:

Valuation Date	June 30, 2022
Actuarial Cost Method	Individual Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	6.85%, net of investment expense
Discount Rate	6.85%
Projected Salary Increases	5.00% (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 disabled annuitants, each with full generational projection using the appropriate MP2019 scale.</p>
Expected Remaining Service Lives	<p>2022 – 5 years</p> <p>2021 – 5 years</p> <p>2020 – 6 years</p> <p>2019 – 6 years</p> <p>2018 – 6 years</p> <p>2017 – 7 years</p> <p>2016 – 7 years</p>
Cost of Living Adjustments	<p>The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.</p>

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

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 System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

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

Estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2022 were as follows:

<u>Asset Class</u>	<u>Expected Rate of Return</u>		
	<u>Target Asset Allocation</u>	<u>Real Return Arithmetic Basis</u>	<u>Long-term Expected Portfolio Real Rate of Return</u>
Equity Securities	62%	6.61%	4.10%
Fixed Income	25	4.92	1.23
Alternative Investments	<u>13</u>	6.54	<u>0.85</u>
Totals	100%		6.18%
Inflation			<u>2.55</u>
Expected Arithmetic Nominal Return			<u>8.43%</u>

The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System'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.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

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

The following presents the Sheriff's proportionate share of the Net Pension Liability using the discount rate of 6.85%, as well as what the Sheriff's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (5.85%) or one percentage-point higher (7.85%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer's proportionate share of net pension liability	\$8,214,517	\$4,638,929	\$1,657,514

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Sheriffs' Pension and Relief Fund Annual Financial Report at www.la.la.gov.

10. Post-employment Benefits Other Than Pensions:

Plan description – The Jackson Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Jackson 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 through comprehensive plans and are made available to employees upon actual retirement. The employer pays a 100% of the medical, dental and vision coverage for the retiree only (not dependents). Employees retirement eligibility (DROP entry) provisions are as follows: attainment of 30 years of service at any age; or, age 55 and 12 years of service if earlier; or, for employees hired after January 1, 2012, the earliest of age 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits.

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

Employees covered by benefit terms – As of the measurement date June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	26
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>78</u>
	<u><u>104</u></u>

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

Total OPEB Liability

The Sheriff's total OPEB liability of \$7,910,903 as of the measurement date June 30, 2023, the end of the fiscal year.

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	3.00%
Salary increases	3.00%, including inflation
Prior Discount rate	3.54%
Discount rate	3.65% annually
Healthcare cost trend rates	Medical: 5.5% annually for 5 years, decreasing to 4.14% after 52 years; Dental: 4%
Mortality	Pub-2010/2021

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2023, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2023.

Changes in the Total OPEB Liability

Balance at June 30, 2022	\$6,788,812
Changes for the year:	
Service cost	206,940
Interest	243,987
Differences between expected and actual experience	449,150
Changes in assumptions	421,127
Benefit payments and net transfers	(199,113)
Net changes	1,122,091
Balance at June 30, 2023	\$7,910,903

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	Current Discount Rate	1.0% Increase
Total OPEB liability	\$9,312,518	\$7,910,903	\$6,802,419

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

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

	1.0% Decrease	Current Trend	1.0% Increase
Total OPEB liability	\$6,814,139	\$7,910,903	\$9,292,416

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 \$493,894. At June 30, 2023, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 649,542	\$1,610,823
Changes in Assumptions	2,600,220	1,743,135
Total	\$3,249,762	\$3,353,958

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

Years ending June 30:	
2024	\$ 42,967
2025	42,967
2026	42,967
2027	42,967
2028	42,967
Thereafter	(319,031)

11. State Revenue Sharing Funds:

The revenue sharing funds were distributed as follows:

Jackson Parish:	
Police Jury	\$ 93,276
School Board	82,323
Assessor	8,215
Ambulance Service District	4,316
Sheriff	103,593
Pension Funds	<u>9,874</u>
Total	<u>\$301,597</u>

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

12. Related Parties:

There were no identified related party transactions.

13. Deferred Compensation Plan:

All the employees of the Jackson Parish Sheriff are eligible to participate in the State of Louisiana Public Employees Deferred Compensation Plan which is defined by Internal Revenue Code Section 457. Employees may contribute a portion of their salary to the plan on a pre-tax basis. The contributions are fully vested immediately and are remitted to a third-party administrator each pay period, where they are deposited to an account in the employee's name. The Jackson Parish Sheriff does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the current year, the Sheriff elected to match 60% of contributions for employees with twelve years of service. The contribution match increases by 5% each additional year of service, with a maximum of 100% match. During the current year, the Sheriff's contribution was \$45,100.

14. Ex-officio Tax Collector:

The amount of cash on hand at year-end was \$3,061,601. The amount of taxes collected by taxing authority was:

Jackson Parish Police Jury	\$ 3,625,942
Jackson Parish School Board	4,637,242
Jackson Parish Sheriff	3,867,791
Jackson Parish Hospital	1,995,026
Jackson Parish Assessor	317,570
Jackson Parish Ambulance Service District	947,465
Jackson Parish Recreation	816,309
Jackson Parish Council on Aging	472,869
LA Forestry Commission	24,592
LA Tax Commission	24,863
Jackson Parish Fire Districts	1,212,028
Pension Funds	543,777
Other Disbursements	23,264
Purchased Protested Tax CD's	<u>963,634</u>
 Total	 <u>\$19,472,372</u>

All assessed taxes after change orders approved by the LA Tax Commission were collected as of June 30, 2023.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2023

15. Tax Abatement:

The Louisiana Industrial Ad Valorem Tax Exemption program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Louisiana Economic Development's Board of Commerce and Industry. The exemption may be renewed for an additional five years. For the fiscal year ending June 30, 2023, approximately \$514,249 in Jackson Parish Sheriff ad valorem tax revenues were abated by the state of Louisiana through the Louisiana Industrial Ad Valorem Tax Exemption program.

16. Subsequent Events:

Management has evaluated subsequent events through December 20, 2023, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

Jackson Parish Sheriff
Jonesboro, Louisiana
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes-				
Ad Valorem	\$ 4,000,000	\$ 3,900,000	\$ 3,839,903	\$ (60,097)
Fees, Fines, Commissions & Charges for Services-				
Civil & Criminal Fees	37,200	34,500	36,349	1,849
Sheriff's Revenue Sharing	65,302	61,995	63,591	1,596
Fines & Bonds	30,000	25,000	23,064	(1,936)
Judicial Sales & Seizures	30,000	25,000	23,355	(1,645)
Correctional Center	160,000	160,000	159,992	(8)
Prisoner Maintenance	29,019,500	29,940,000	33,971,412	4,031,412
Other Fees, Fines, Commissions & Charges for Services	888,784	1,327,420	1,241,546	(85,874)
Operating Grants & Contributions-				
State Supplemental Pay	289,200	314,200	291,900	(22,300)
State Revenue Sharing	42,039	42,039	40,002	(2,037)
Reimbursement-Correctional Center	444,500	435,000	435,843	843
Capital Grants & Contributions	50,000	75,000	73,367	(1,633)
Interest	<u>17,525</u>	<u>14,900</u>	<u>12,537</u>	<u>(2,363)</u>
Total Revenues	<u>\$35,074,050</u>	<u>\$36,355,054</u>	<u>\$40,212,861</u>	<u>\$ 3,857,807</u>
EXPENDITURES:				
Public Safety-				
Current-				
Personnel Services & Related Benefits	\$ 7,053,533	\$ 7,210,310	\$ 6,634,851	\$ 575,459
Operating Services	29,574,290	30,578,800	34,810,931	(4,232,131)
Materials & Supplies	338,000	312,050	331,950	(19,900)
Travel & Other Charges	37,000	60,000	56,418	3,582
Debt Service	0	0	311,670	(311,670)
Capital Outlay	<u>6,531,757</u>	<u>6,601,757</u>	<u>6,382,551</u>	<u>219,206</u>
Total Expenditures	<u>\$43,534,580</u>	<u>\$44,762,917</u>	<u>\$48,528,371</u>	<u>\$(3,765,454)</u>

Continued next page

See independent auditors' report and notes to the financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
General Fund
Budgetary Comparison Schedule (continued)
For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(8,460,530)</u>	\$ <u>(8,407,863)</u>	\$ <u>(8,315,510)</u>	\$ <u>92,353</u>
OTHER FINANCING				
SOURCES (USES):				
Sales of Capital Assets	\$ 5,000	\$ 77,000	\$ 77,425	\$ 425
Proceeds from Capital Lease	<u>0</u>	<u>0</u>	<u>453,216</u>	<u>453,216</u>
Total Other Financing Sources	\$ <u>5,000</u>	\$ <u>77,000</u>	\$ <u>530,641</u>	\$ <u>453,641</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (8,455,530)	\$ (8,330,863)	\$ (7,784,869)	\$ 545,994
Fund Balance - Beginning of Year	<u>10,166,836</u>	<u>10,166,836</u>	<u>10,166,836</u>	<u>0</u>
Fund Balance - End of Year	\$ <u>1,711,306</u>	\$ <u>1,835,973</u>	\$ <u>2,381,967</u>	\$ <u>545,994</u>

See independent auditors' report and notes to the financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
Schedule of Employer's Share of Net Pension Liability
For the Year Ended June 30, 2023

<u>Year</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability</u>
<i>Sheriff's Pension and Relief Fund</i>					
2015	.775523%	\$ 3,689,858	\$ 5,129,060	59.88%	87.34%
2016	.774088%	\$ 3,450,509	\$ 4,900,340	70.41%	99.23%
2017	.762368%	\$ 4,838,669	\$ 5,543,450	87.29%	82.10%
2018	.800980%	\$ 3,468,463	\$ 6,107,923	56.79%	88.49%
2019	.889675%	\$ 3,411,591	\$ 7,520,475	45.36%	90.41%
2020	1.074050%	\$ 5,080,502	\$11,882,061	42.76%	88.91%
2021	1.609485%	\$11,139,492	\$ 8,202,993	135.80%	84.73%
2022	1.126152%	\$ (558,065)	\$ 4,233,822	(13.18)%	101.04%
2023	.570744%	\$ 4,638,929	\$ 4,301,511	107.84%	83.90%

The amounts presented have a measurement date of the previous fiscal year end.

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

See independent auditors' report and notes to the financial statements.

Jackson Parish Sheriff
Jonesboro, Louisiana
Schedule of Employer Contributions
For the Year Ended June 30, 2023

<u>Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
<i>Sheriff's Pension and Relief Fund</i>					
2015	\$ 731,357	\$ 731,357	\$0	\$ 5,129,060	14.26%
2016	\$ 715,909	\$ 715,909	\$0	\$ 4,900,340	14.61%
2017	\$ 735,108	\$ 735,108	\$0	\$ 5,543,450	13.26%
2018	\$ 778,760	\$ 778,760	\$0	\$ 6,107,923	12.75%
2019	\$ 921,258	\$ 921,258	\$0	\$ 7,520,475	12.25%
2020	\$1,455,552	\$1,455,552	\$0	\$11,882,061	12.25%
2021	\$1,004,867	\$1,004,867	\$0	\$ 8,202,993	12.25%
2022	\$ 518,642	\$ 518,642	\$0	\$ 4,233,822	12.25%
2023	\$ 494,674	\$ 494,674	\$0	\$ 4,30,1511	11.50%

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

Changes of Assumptions:

- There were no changes of benefit assumptions for the year ended June 30, 2023.

Jackson Parish Sheriff
Jonesboro, Louisiana
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2023

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service Cost	\$ 206,940	\$ 291,387	\$ 863,436	\$ 299,773	\$ 573,831	\$ 409,771
Interest	243,987	186,791	185,165	187,938	231,421	213,037
Changes in Benefit Terms		-	-	-	-	-
Differences between expected and actual experience	449,150	(131,899)	(1,767,720)	412,875	(897,476)	578,515
Changes of Assumptions	421,127	(1,957,362)	1,371,146	1,934,218	(278,833)	-
Benefit Payments	(199,113)	(102,129)	(96,805)	(107,764)	(102,146)	(603,429)
Net Change in Total OPEB Liability	\$ 1,122,091	\$ (1,713,212)	\$ 555,222	\$ 2,727,040	\$ (473,203)	\$ 597,894
Total OPEB Liability - Beginning	<u>6,788,812</u>	<u>8,502,024</u>	<u>7,946,802</u>	<u>5,219,762</u>	<u>5,692,965</u>	<u>5,095,071</u>
Total OPEB Liability - Ending	<u>\$ 7,910,903</u>	<u>\$ 6,788,812</u>	<u>\$ 8,502,024</u>	<u>\$ 7,946,802</u>	<u>\$ 5,219,762</u>	<u>\$ 5,692,965</u>
Covered-employee Payroll	<u>\$ 3,881,123</u>	<u>\$ 4,067,323</u>	<u>\$ 3,948,857</u>	<u>\$ 10,776,895</u>	<u>\$ 10,463,005</u>	<u>\$ 6,350,925</u>
Net OPEB Liability as a percentage of covered employee payroll	203.83%	166.91%	215.30%	73.74%	49.89%	89.64%
Notes to Schedule:						
Benefit Changes:	None	None	None	None	None	None
Changes in Assumptions:						
Discount Rate:	3.65%	3.54%	2.16%	2.21%	3.50%	3.87%
Mortality:	Pub-2010/2021	RP-2014	RP-2014	RP-2000	RP-2000	RP-2000
Trend:	Getzen Model	4.5% to 5.5%	4.5% to 5.5%	5.50%	5.50%	5.50%

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

See independent auditors' report and notes to the financial statements.

SUPPLEMENTARY INFORMATION

Jackson Parish Sheriff
Jonesboro, Louisiana
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended June 30, 2023

Agency Head Name: Andrew Brown, Sheriff

<u>Purpose</u>	<u>Amount</u>
Salary	\$172,556
Benefits-Insurance	15,017
Benefits-Retirement	45,515
Benefits – Expense Allowance	17,255
Vehicle Provided by Government	18,216
Cell Phone	592
Dues	363
Conference Travel	2,561
Registration fees	<u>485</u>
Total	<u>\$272,560</u>

See independent auditors' report.

Jackson Parish Sheriff
Jonesboro, Louisiana
Justice System Funding Schedule – Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2023

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	Jackson Parish Sheriff	
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)		
Date that reporting period ended (mm/dd/yyyy)	Friday, June 30, 2023	
	First Six Month Period Ended 12/31/2022	First Six Month Period Ended 06/30/2023
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	105,100	106,160
Add: Collections		
Civil Fees <i>(including refundable amounts such as garnishments or advance deposits)</i>	84,649	83,540
Bond Fees	30,080	53,280
Criminal Court Costs/Fees	45,168	67,032
Criminal Fines - Other	7,030	10,630
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	3,852	494
Interest Earnings on Collected Balances	136	223
Other <i>(do not include collections that fit into more specific categories above)</i>	-	-
Subtotal Collections	170,914	215,199
Less: Disbursements To Governments & Nonprofits: <i>(Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)</i>		
Jackson Parish Police Jury - Criminal Court Costs/Fees	989	1,536
Jackson Parish Clerk of Court - Criminal Court Costs/Fees	4,542	6,538
Second Judicial District Attorney - Bond Fees	5,658	9,520
Second Judicial District Attorney - Criminal Court Costs/Fees	3,045	4,364
Second Judicial District Attorney - Criminal Fines-Other	2,494	4,205
Second Judicial District Court Fund - Bond Fees	5,658	9,620
Second Judicial District Court Probation Fund - Criminal Court Costs/Fees	-	-
Second Judicial District Court Fund - Criminal Court Costs/Fees	1,290	1,820
Second Judicial District Court Fund - Criminal Fines-Other	15,674	25,280
Second Judicial District Indigent Defender Board - Bond Fees	5,248	9,520
Second Judicial District Indigent Defender Board - Criminal Court Costs/Fees	6,537	8,621
Claiborne Parish Police Jury - Criminal Fines-Other	-	139
Louisiana Commission on Law Enforcement - Criminal Court Costs/Fees	1,063	1,544

See independent auditors' report.

Jackson Parish Sheriff
Jonesboro, Louisiana
Justice Funding Schedule – Collecting/Disbursing Entity (continued)
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2023

North Louisiana Crime Lab - Criminal Court Costs/Fees	9,076	12,785
Louisiana Supreme Court - Criminal Court Costs/Fees	439	615
Louisiana Department of Wildlife and Fisheries - Criminal Court Costs/Fees	5	30
Louisiana Traumatic Head & Spinal Cord Fund - Criminal Court Costs/Fees	450	630
Louisiana State Police - Criminal Court Costs/Fees	475	450
Town of Jonesboro - Criminal Court Costs/Fees	380	12
Town of Hodge - Criminal Court Costs/Fees	-	380
Crime Stoppers - Criminal Court Costs/Fees	262	360
Jackson Parish Clerk of Court - Civil Fees	7,068	4,422
Jefferson Parish Sheriff's Department - Civil Fees	30	-
Orleans Parish Sheriff's Department - Civil Fees	30	60
Ouachita Parish Sheriff's Department - Civil Fees	180	109
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	3,142	398
Jackson Parish Sheriff - Bond Fees	6,633	10,870
Jackson Parish Sheriff - Criminal Court Costs/Fees	3,275	4,327
Jackson Parish Sheriff Jury Service Fund - Criminal Court Costs/Fees	1,038	1,024
Jackson Parish Sheriff - Criminal Fines-Other	2,533	4,195
Jackson Parish Sheriff - Service/Collection Fees	710	90
Jackson Parish Sheriff - Civil Fees	27,022	23,497
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	23,389	553
Bond Fee Refunds	3,000	10,500
Restitution Payments to Individuals (additional detail is not required)	25,732	22,435
Other Disbursements to Individuals (additional detail is not required)	2,788	32,305
Payments to 3rd Party Collection/Processing Agencies	-	-
Subtotal Disbursements/Retainage	169,854	212,752
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	106,160	108,607
Ending Balance of "Partial Payments" Collected but not Disbursed <i>(only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.</i>	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected <i>(i.e. receivable balance)</i>	-	-
Total Waivers During the Fiscal Period <i>(i.e. non-cash reduction of receivable balances, such as time served or community service)</i>	-	-

See independent auditors' report.

Jackson Parish Sheriff
Jonesboro, Louisiana
Annual Reporting Requirement of Sheriff as Ex Officio
Tax Collector to Legislative Auditor
As Required by Act 711 of the 2010 Regular Legislative Session
For the Year Ended June 30, 2023

STATE OF LOUISIANA
PARISH OF JACKSON

AFFIDAVIT

The Honorable Andrew N. Brown, Sheriff of Jackson Parish

BEFORE ME, the undersigned authority, personally came and appeared, Andrew N. Brown, the sheriff of Jackson Parish, State of Louisiana, who after being duly sworn, deposed and said:

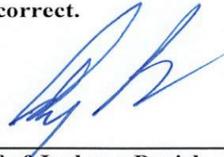
The following information is true and correct:

\$3,061,601 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 tax year 2022, by taxing authority, are true and correct.

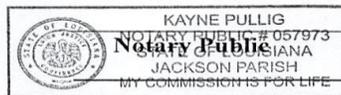
All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.



Sheriff of Jackson Parish

SWORN to and subscribed before me, Notary, this 20th day of December 20 23, in my office in Jonesboro, Louisiana.
(City/Town)

Kayne P (Signature)



(Print), # _____

(Commission)

OTHER REPORTS/SCHEDULES

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

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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*

Andy Brown, Sheriff
of Jackson Parish
150 Old Winnfield Road
Jonesboro, LA 71251

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the major fund, fiduciary funds and the aggregate remaining fund information as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Jackson Parish Sheriff's (Sheriff) basic financial statements and have issued our report thereon dated December 20, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of audit findings as item 2023-001.

Jackson Parish Sheriff's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Jackson Parish Sheriff's response to the finding identified in our audit and described in the accompanying schedule of audit findings. The Jackson Parish Sheriff's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

December 20, 2023

Jackson Parish Sheriff
Jonesboro, Louisiana
Schedule of Audit Findings
Year Ended June 30, 2023

I. SUMMARY OF AUDIT RESULTS

The following summarize the audit results:

1. An unmodified opinion was issued on the financial statements of the Jackson Parish Sheriff as of and for the year ended June 30, 2023.
2. The audit did not disclose any material weaknesses in internal control.
3. The audit disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards*.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The following finding relates to the financial statements and is required to be reported in accordance with *Government Auditing Standards*.

Compliance-

2023-001 Local Government Budget Act

Criteria - Louisiana State Law requires that when actual revenues are less than budgeted revenues by more than 5% and/or actual expenditures are more than budgeted expenditures by 5% or more, the budget should be amended.

Condition - For the year ended June 30, 2023, the General Fund's actual expenditures were more than budgeted expenditures by more than the 5% variance allowed.

Effect - The budget cannot be used as an effective management tool to control expenditures.

Cause - The General Fund failed to properly amend the budget for amounts remitted to the correctional center for ICE prisoner maintenance.

Recommendation - The Sheriff should institute procedures to ensure the budget is amended whenever actual revenues are less than budgeted revenues by more than the 5% allowed and when actual expenditures are more than budgeted expenditures by more than the 5% allowed.

Management's Response – The budget will be monitored more closely and the amended budget prepared to ensure that the revenues and expenditures have no more than a 5% variance.

III. PRIOR YEAR AUDIT FINDINGS

No findings identified.

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**INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING
STATEWIDE AGREED-UPON PROCEDURES**

To the Jackson Parish Sheriff and the Louisiana Legislative Auditor:

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

The Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA’s SAUPs for the fiscal period July 1, 2022 through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. We obtained and inspected the entity’s written policies and procedures and observed that they address each of the following categories and subcategories if applicable to public funds and the operations:
 - ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - ***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.
 - ***Disbursements***, including processing, reviewing, and approving.
 - ***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.)

- **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(s) rate of pay or approval and maintenance of pay rate schedules.
- **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- **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.
- **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Procedure Results: No exceptions were noted as a result of these procedures.

Board or Finance Committee

2. We obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent documents in effect during the fiscal period, and:
 - Observed 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.
 - Observed that the minutes referenced or included quarterly budget-to-actual comparisons on the proprietary fund.
 - Obtained the prior year audit report and observed the unrestricted net position in the General Fund. If the General Fund had a negative ending unrestricted net position in the prior year audit report, observed that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted net position in the General Fund.

- Observed whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Procedure Results: Not applicable to Sheriffs.

Bank Reconciliations

3. We obtained a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Management identified the entity's main operating account. We selected the entity's main operating account and randomly selected 4 additional accounts (or all if less than 5). We randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for the selected accounts, and observed that:
 - Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g. initialed and dated, electronically logged);
 - Bank reconciliations included written 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
 - 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.

Procedure Results: No exceptions were noted as a result of these procedures.

Collections (excluding electronic funds transfers)

4. We obtained a listing of deposit sites for the fiscal period where deposits for cash/check/money orders (cash) are prepared and management's representation that the listing is complete. We randomly selected 5 deposit sites (or all deposit sites if less than 5).
5. We obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site selected. We obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, then inquired of employees about their job duties) at each collection location, and observed that job duties were properly segregated at each collection location such that:
 - Employees that are responsible for cash collections do not share cash drawers/registers.
 - Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - 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.
 - The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

6. We obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. We observed that the bond or insurance policy for theft was in force during the fiscal period.
7. We randomly selected two deposit dates for each of the bank accounts selected for procedure #3 under “Bank Reconciliations” above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits were made on the same day). We obtained supporting documentation for each of the deposits selected and:
 - We observed that receipts are sequentially pre-numbered.
 - We traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - We traced the deposit slip total to the actual deposit per the bank statement.
 - We observed 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).
 - We traced the actual deposit per the bank statement to the general ledger.

Procedure Results: We noted exceptions as a result of these procedures. Various deposits were not made within one business day of receipt.

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

8. We obtained a listing of locations that process payments for the fiscal period and management’s representation that the listing is complete. We randomly selected the required amount of disbursement locations (or all locations if less than 5).
9. For each location selected under #8 above, obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquired of employees about their job duties), and we observed that job duties are properly segregated such that:
 - At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase.
 - At least two employees are involved in processing and approving payments to vendors.
 - 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.
 - 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.
 - Only employees/officials authorized to sign checks approved the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some electronic means.

10. For each location selected under #8 above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, and obtained supporting documentation for each transaction and:
- We observed that the disbursement, whether 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.
 - We observed whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
11. Using the entity's main operating account and the month selected in procedure #3 under Bank Reconciliations, we randomly selected 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observed 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. If no electronic payments were made from the main operating account during the month selected, we selected an alternative month and/or account for testing that does include electronic disbursements.

Procedure Results: No exceptions were noted as a result of these procedures.

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

12. We obtained 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. We obtained management's representation that the listing is complete.
13. Using the listing prepared by management, we randomly selected the required amount of cards (up to five) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, randomly selected one monthly bank statement), and obtained supporting documentation, and:
- We observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
 - We observed that finance charges and late fees were not assessed on the selected statements.
14. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected the required amount transactions (up to ten) from each statement, and obtained supporting documentation for the transactions. For each transaction, we observed that it is supported by (a) an original itemized receipt that identified precisely what was purchased, (b) written documentation of the business/public purpose, and (c) documentation of the individuals participating in meals (for meal charges only). For missing receipts, we described the nature of the transaction and noted whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Procedure Results: No exceptions were noted as a result of these procedures.

Travel and Expense Reimbursement

15. We obtained 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. We randomly selected 5 reimbursements, and obtained 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:
- If reimbursed using a per diem, we observed that the approved reimbursement rate is no more than those rates established by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - If reimbursed using actual costs, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - We observed that each reimbursement was supported by documentation of the business/public purpose (for meal charges, we observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1, 8th bullet).
 - We observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Procedure Results: We noted exceptions as a result of these procedures. Travel and expense reimbursements included instances where the reimbursements were not supported by an original itemized receipt.

Contracts

16. We obtained from management a listing of all agreements/contracts (or active vendor list) for professional services, materials, and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. We obtained management's representation that the listing is complete. We randomly selected the required amount of contracts (up to 5) from the listing, excluding our contract, and:
- We observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - We observed whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
 - If the contract was amended (e.g. change order), we observed that 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 document approval).
 - We randomly selected one payment from the fiscal period for each of the selected contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

Procedure Results: No exceptions were noted as a result of these procedures.

Payroll and Personnel

17. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected 5 employees or officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.
18. We randomly selected one pay period during the fiscal period. For the 5 employees or officials selected under #17 above, we obtained attendance records and leave documentation for the pay period, and:
 - We observed that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - We observed that supervisors approved the attendance and leave of the selected employees or officials.
 - We observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - We observed that the rate paid to the employees or officials agree to the authorized salary/pay rate found with the personnel file.
19. We obtained a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. If applicable, we selected two employees or officials, and obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. If applicable, we agreed the hours to the employee's or official's cumulative leave records, and the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and the termination payment to entity policy.
20. We obtained 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.

Procedure Results: No exceptions were noted as a result of these procedures.

Ethics

21. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, we obtained ethics documentation from management, and:
 - We observed 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.
 - We observed that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
22. We inquired and/or observed whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Procedure Results: No exceptions were noted as a result of these procedures.

Debt Service

23. We obtained a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. We selected all debt instruments on the listing, obtained supporting documentation, and observed that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
24. We obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. We randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed 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).

Procedure Results: No exceptions were noted as a result of these procedures.

Fraud Notice

25. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed 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.
26. We observed whether 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.

Procedure Results: No exceptions were noted as a result of these procedures.

Information Technology Disaster Recovery/Business Continuity

27. We performed the following procedures:
 - We obtained and inspected the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquired of personnel responsible for backing up critical data) and observed 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.
 - We obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquired of personnel responsible for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.
 - We obtained a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. We randomly selected the required number of computers (at least 5) and observed 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.
28. We randomly selected 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19, and observed evidence that the selected terminated employees have been removed or disabled from the network.

Procedure Results: We performed the procedures and discussed the results with management.

Prevention of Sexual Harassment

29. We randomly selected the employees/officials from procedure #17 under “Payroll and Personnel” above, obtained sexual harassment training documentation from management, and observed 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.
30. We observed that the entity has posted its sexual harassment policy and complaint procedures on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).
31. We obtained the entity’s annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed that it includes the applicable requirements of R.S. 42:344:
 - Number and percentage of public servants in the agency who have completed the training requirements;
 - Number of sexual harassment complaints received by the agency;
 - Number of complaints which resulted in a finding that sexual harassment occurred;
 - Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - Amount of time it took to resolve each complaint.

Procedure Results: No exceptions were noted as a result of these procedures.

We were engaged by the Sheriff to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

December 20, 2023

Jackson Parish Sheriff
Jonesboro, Louisiana
Management's Response to Exceptions
on Statewide Agreed-Upon Procedures
Year Ended June 30, 2023

Item 7: Exception – We identified exceptions related to collections. Various deposits were not made within one business day of receipt.

Response – Deposits will be made the next day when receipts exceed \$100.

Item 15: Exception – We identified exceptions related to travel and expense reimbursements. We identified instances where the reimbursements were not supported by an original itemized receipt.

Response – Travel expenses will be encouraged to be reimbursed using the government per diem rate and documented days of travel.