

Rapides Parish Sheriff

Alexandria, Louisiana

June 30, 2023

**Rapides Parish Sheriff
Alexandria, Louisiana**

June 30, 2023

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Alexandria, Louisiana**

June 30, 2023

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

Independent Auditor's Report

The Honorable Mark Wood
Rapides Parish Sheriff
Alexandria, Louisiana

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2023, the Rapides Parish Sheriff adopted new accounting guidance, *GASB No. 96, Subscription-Based Information Technology Arrangements*. Our opinions are not modified with respect to this matter.





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The Honorable Mark Wood
Rapides Parish Sheriff
Alexandria, Louisiana

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Rapides Parish Sheriff's internal control. Accordingly, no such opinion is expressed.



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The Honorable Mark Wood
Rapides Parish Sheriff
Alexandria, Louisiana

- 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 Rapides Parish Sheriff's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, schedule of changes in total OPEB liability and related ratios, schedules of employer contributions, schedule of employer's share of net pension liability (asset), and the notes to the required supplementary information on pages 44 through 51 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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



PAYNE, MOORE & HERRINGTON, LLP

The Honorable Mark Wood
Rapides Parish Sheriff
Alexandria, Louisiana

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 statement of expenditures – budget and actual – general fund; the schedule of compensation, benefits, and other payments to the agency head; the justice system funding schedules; and the affidavit – tax collector fund on pages 52 through 61 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 schedule of compensation, benefits, and other payments to the agency head and the justice system funding schedules have 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, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The statement of expenditures – budget and actual – general fund and the affidavit – tax collector fund have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

December 20, 2023

Basic Financial Statements

Government-Wide Financial Statements

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Net Position
Governmental Activities
June 30, 2023**

Exhibit A

Assets		
Cash and cash equivalents		\$ 2,327,748
Certificates of deposit		5,017,400
Investments		14,225,600
Receivables		2,404,293
Accrued interest receivable		99,688
Due from fiduciary funds		299,010
Inventories		131,108
Prepaid expenses		606,061
Capital assets, net of depreciation and amortization		
Nondepreciable		
Land and improvements	819,145	
Depreciable		
Buildings	4,906,054	
Equipment and furniture	4,272,164	
Other capital assets	1,030,925	
Amortizable		
Right-to-use lease assets	471,481	
Right-to-use subscription assets	147,432	11,647,201
Total Assets		<u>36,758,109</u>
Deferred Outflows of Resources		
Deferred outflows related to pensions		21,585,735
Deferred outflows related to postemployment benefit obligations		<u>6,899,760</u>
Total Deferred Outflows of Resources		<u>28,485,495</u>
Liabilities		
Accounts payable		505,459
Payroll withholdings		584
Unearned revenue		100
Long-term liabilities		
Due within one year		370,039
Due in more than one year		
Lease liability	163,908	
Subscription liability	24,178	
Postemployment benefit obligations	45,006,222	
Compensated absences	2,553,373	
Net pension liability	27,688,808	75,436,489
Total Liabilities		<u>76,312,671</u>
Deferred Inflows of Resources		
Deferred inflows related to pensions		2,125,378
Deferred inflows related to postemployment benefit obligations		<u>7,749,382</u>
Total Deferred Inflows of Resources		<u>9,874,760</u>
Net Position		
Net investment in capital assets		11,089,076
Restricted for		
Opioid abatement		220,136
Unrestricted (deficit)		<u>(32,253,039)</u>
Total Net Position		<u>\$ (20,943,827)</u>

The accompanying notes are an integral part of the financial statements.

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Activities
Governmental Activities
Year Ended June 30, 2023**

Exhibit B

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Current					
Executive division	\$ 6,067,131	\$ -	\$ 73,459	\$ 68,944	\$ (5,924,728)
Bonds and fines division	403,867	-	-	-	(403,867)
Finance division	682,893	-	-	-	(682,893)
Human resources division	266,022	-	-	-	(266,022)
Tax department	635,500	164,733	-	-	(470,767)
Civil department	918,668	675,541	35,834	-	(207,293)
Maintenance/road crew	1,558,329	-	50,765	-	(1,507,564)
Corrections administration division	3,262,442	-	167,374	-	(3,095,068)
Corrections division (DC-1)	4,553,769	2,150,504	204,435	-	(2,198,830)
Corrections division (DC-2) and work release facility	6,519,600	3,998,266	361,398	-	(2,159,936)
Court and courthouse security	950,105	-	71,640	-	(878,465)
Investigative division	4,775,439	29,902	313,296	-	(4,432,241)
Drug enforcement division	2,417,739	-	398,392	-	(2,019,347)
Enforcement division	10,902,336	1,312,723	1,050,058	5,060	(8,534,495)
Support services division	1,232,610	21,300	35,834	-	(1,175,476)
School resource officers	5,017,884	-	451,634	-	(4,566,250)
Corrections division (DC-3)	5,126,572	4,034,181	209,988	-	(882,403)
Debt Service					
Interest and other charges	36,912	-	-	-	(36,912)
Total Governmental Activities	\$ 55,327,818	\$ 12,387,150	\$ 3,424,107	\$ 74,004	(39,442,557)
General Revenues					
Taxes					
Ad valorem taxes levied for general purposes					18,071,481
Sales taxes authorized for general purposes					16,771,021
Grants and contributions not restricted to specific programs					
State revenue sharing					745,395
Non-employer pension contributions					1,575,144
Other grants and contributions					14,673
Interest earned					543,005
Other					441,066
Special item - gain on sale/disposal of assets					23,514
Total General Revenues					38,185,299
Change in Net Position					(1,257,258)
Net Position, Beginning of Year					(19,686,569)
Net Position, End of Year					\$ (20,943,827)

The accompanying notes are an integral part of the financial statements.

Fund Financial Statements

**Rapides Parish Sheriff
Alexandria, Louisiana
Balance Sheet
Governmental Funds
June 30, 2023**

Exhibit C

	General Fund	Total Governmental Funds
Assets		
Cash and cash equivalents	\$ 2,327,748	\$ 2,327,748
Certificates of deposit	5,017,400	5,017,400
Investments	14,225,600	14,225,600
Receivables	2,404,293	2,404,293
Accrued interest receivable	99,688	99,688
Due from fiduciary funds	299,010	299,010
Inventories	131,108	131,108
Prepaid expenses	606,061	606,061
Total Assets	\$ 25,110,908	\$ 25,110,908
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 505,459	\$ 505,459
Payroll withholdings	584	584
Unearned revenue	100	100
Total Liabilities	506,143	506,143
Fund Balances		
Nonspendable		
Inventories	131,108	131,108
Restricted		
Opioid abatement	220,136	220,136
Unassigned	24,253,521	24,253,521
Total Fund Balances	24,604,765	24,604,765
Total Liabilities and Fund Balances	\$ 25,110,908	\$ 25,110,908

The accompanying notes are an integral part of the financial statements.

**Rapides Parish Sheriff
Alexandria, Louisiana
Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2023**

Exhibit D

Total Fund Balances - Governmental Funds **\$ 24,604,765**

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital and right-to-use assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in Governmental Funds.

Cost of capital and right-to-use assets	40,641,702	
Less - accumulated depreciation and amortization	<u>(28,994,501)</u>	11,647,201

Pension related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year or do not represent current financial resources and, therefore, are not reported in the Governmental Funds.

Deferred outflows of resources		21,585,735
Deferred inflows of resources		(2,125,378)

Postemployment benefit obligations related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year or do not represent current financial resources and, therefore, are not reported in the Governmental Funds.

Deferred outflows of resources		6,899,760
Deferred inflows of resources		(7,749,382)

Long-term liabilities are not due and payable in the current period. Accordingly, they are not reported as liabilities in the Governmental Funds. All liabilities are reported in the Statement of Net Position.

Postemployment benefit obligations	(45,006,222)	
Compensated absences	(2,553,373)	
Net pension liability	(27,688,808)	
Subscription liability	(80,828)	
Lease liability	<u>(477,297)</u>	<u>(75,806,528)</u>

Total Net Position of Governmental Activities in the Statement of Net Position

\$ (20,943,827)

The accompanying notes are an integral part of the financial statements.

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2023**

Exhibit E

	General Fund	Total Governmental Funds
Revenues		
Taxes		
Ad valorem	\$ 18,071,481	\$ 18,071,481
Sales	16,771,021	16,771,021
Intergovernmental	5,389,266	5,389,266
Fees, commissions, etc.	11,094,140	11,094,140
Interest earned	543,005	543,005
Other	602,991	602,991
Total Revenues	<u>52,471,904</u>	<u>52,471,904</u>
Expenditures		
Current		
Executive division	5,658,600	5,658,600
Bonds and fines division	376,095	376,095
Finance division	624,681	624,681
Human resources division	249,371	249,371
Tax department	541,760	541,760
Civil department	831,489	831,489
Maintenance/road crew	1,372,604	1,372,604
Corrections administration division	2,946,782	2,946,782
Corrections division (DC-1)	4,271,127	4,271,127
Corrections division (DC-2) and work release facility	5,880,575	5,880,575
Court and courthouse security	870,155	870,155
Investigative division	4,165,472	4,165,472
Drug enforcement division	2,077,471	2,077,471
Enforcement division	9,541,181	9,541,181
Support services division	990,244	990,244
School resource officers	4,525,195	4,525,195
Corrections division (DC-3)	4,656,964	4,656,964
Capital outlay	2,537,958	2,537,958
Debt service		
Principal	380,153	380,153
Interest and other charges	36,912	36,912
Total Expenditures	<u>52,534,789</u>	<u>52,534,789</u>
Excess (Deficiency) of Revenues Over Expenditures	(62,885)	(62,885)
Other Financing Sources (Uses)		
Sale of capital assets	23,514	23,514
Lease financing	206,557	206,557
Proceeds from subscriptions	135,005	135,005
Total Other Financing Sources (Uses)	<u>365,076</u>	<u>365,076</u>
Net Change in Fund Balances	302,191	302,191
Fund Balances, Beginning of Year	<u>24,302,574</u>	<u>24,302,574</u>
Fund Balances, End of Year	<u>\$ 24,604,765</u>	<u>\$ 24,604,765</u>

The accompanying notes are an integral part of the financial statements.

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

Exhibit F

Net Change in Fund Balances - Governmental Funds **\$ 302,191**

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

Capital outlays are reported in Governmental Funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation and amortization expense. This is the amount by which capital outlay exceeds depreciation and amortization expense in the period.

Capital outlays reported in the funds	2,537,958	
Less - depreciation and amortization reported in the Statement of Activities	<u>(2,398,661)</u>	139,297

Debt issued provides current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Leases issued	(206,557)	
Subscriptions entered into	(135,005)	
Principal retirement	<u>380,153</u>	38,591

In the Statement of Activities, only the gain (loss) on the sale/disposal of assets is reported, whereas in the Governmental Funds, the entire proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balances by the cost of the assets sold.

Gain (loss) on the sale/disposal of assets	23,514	
Less - proceeds from the sale of assets	<u>(23,514)</u>	-

In the Statement of Activities, certain operating expenses, such as compensated absences (vacation/annual leave), worker's compensation claims, and liability claims are measured by the amounts earned during the year. In the Governmental Funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).

(Increase) decrease in vacation/annual leave accrued	(107,088)
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In the Statement of Activities, pension expense reflects the change in the net pension liability (asset), net of related deferred inflows and outflows of resources. In the Governmental Funds, however, pension expenditures reflect payments made to fund the pension plan. This is the amount by which the pension liability and related deferrals exceed the pension contributions.

(897,295)

In the Statement of Activities, other postemployment benefit expense reflects the change in the postemployment benefit obligations, net of related deferred inflows and outflows of resources. In the Governmental Funds, however, other postemployment benefit expenditures are measured by the amount of financial resources used (essentially, the amounts actually paid). This is the amount by which the postemployment benefit obligations and related deferrals exceed the postemployment benefit premium payments.

(732,954)

Change in Net Position of Governmental Activities

\$ (1,257,258)

The accompanying notes are an integral part of the financial statements.

Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Fiduciary Net Position
Fiduciary Fund Types - All Custodial Funds
June 30, 2023

Exhibit G

	Sheriff's Civil Fund	Tax Collector Fund	Cash Bond Fund	Fines and Costs Fund	Jail Inmate Fund	Work Release Inmate Fund	Total Custodial Funds
Assets							
Cash and cash equivalents	\$ 397,372	\$ 1,045,947	\$ 432,702	\$ 95,363	\$ 133,772	\$ 318,018	\$ 2,423,174
Receivables	-	-	-	-	26,504	8,566	35,070
Due from other funds							
Work Release Inmate Fund	-	-	-	-	14,840	-	14,840
Total Assets	<u>397,372</u>	<u>1,045,947</u>	<u>432,702</u>	<u>95,363</u>	<u>175,116</u>	<u>326,584</u>	<u>2,473,084</u>
Liabilities							
Due to other funds							
General Fund	33,555	21,736	1,560	30,139	99,898	112,122	299,010
Jail Inmate Fund	-	-	-	-	-	14,840	14,840
Total Liabilities	<u>33,555</u>	<u>21,736</u>	<u>1,560</u>	<u>30,139</u>	<u>99,898</u>	<u>126,962</u>	<u>313,850</u>
Net Position							
Restricted for:							
Inmates	-	-	-	-	75,218	199,622	274,840
Individuals & other governments	363,817	1,024,211	431,142	65,224	-	-	1,884,394
Total Net Position	<u>\$ 363,817</u>	<u>\$ 1,024,211</u>	<u>\$ 431,142</u>	<u>\$ 65,224</u>	<u>\$ 75,218</u>	<u>\$ 199,622</u>	<u>\$ 2,159,234</u>

The accompanying notes are an integral part of the financial statements.

Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Changes in Fiduciary Net Position
Fiduciary Fund Types - All Custodial Funds
Year Ended June 30, 2023

Exhibit H

	Sheriff's Civil Fund	Tax Collector Fund	Cash Bond Fund	Fines and Costs Fund	Jail Inmate Fund	Work Release Inmate Fund	Total Custodial Funds
Additions							
Sheriff's sales, etc.	\$ 3,939,844	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,939,844
Bonds, fines, and costs	-	-	63,737	1,197,054	-	-	1,260,791
Inmate deposits	-	-	-	-	1,614,383	3,313,959	4,928,342
Taxes, fees, etc. paid to tax collector	-	127,674,121	-	-	-	-	127,674,121
Miscellaneous	-	-	1	-	2,616	4,042	6,659
Total Additions	3,939,844	127,674,121	63,738	1,197,054	1,616,999	3,318,001	137,809,757
Deductions							
Taxes, fees, etc. distributed to taxing bodies and others	-	127,502,384	-	-	-	-	127,502,384
Deposits settled to:							
Sheriff's General Fund	676,736	-	-	208,053	1,429,151	2,324,342	4,638,282
Rapides Parish Police Jury	-	-	-	356,024	-	-	356,024
District Attorney	-	-	-	227,103	-	-	227,103
Indigent Defender	-	-	-	173,853	-	-	173,853
Clerk of Court	93,706	-	-	45,919	-	-	139,625
Louisiana Commission on Law Enforcement	-	-	-	12,734	-	-	12,734
Louisiana Traumatic Head and Spinal Cord Fund	-	-	-	6,526	-	-	6,526
Louisiana State Police	-	-	-	4,349	-	-	4,349
Louisiana Case Management Information System	-	-	-	3,983	-	-	3,983
Louisiana DARE program	-	-	-	12,950	-	-	12,950
Louisiana CASA program	-	-	-	6,664	-	-	6,664
Louisiana crime lab	-	-	-	83,866	-	-	83,866
Ninth Judicial Expense Fund	-	-	-	13,311	-	-	13,311
Crime Stoppers	-	-	-	2,662	-	-	2,662
Louisiana Supreme Court	-	-	-	448	-	-	448
Litigants	3,550,514	-	-	-	-	-	3,550,514
Other settlements	3,084	-	-	55,781	-	-	58,865
Other deductions	34,824	-	151,901	-	192,852	1,040,291	1,419,868
Total Deductions	4,358,864	127,502,384	151,901	1,214,226	1,622,003	3,364,633	138,214,011
Net Increase (Decrease) in Fiduciary Net Position	(419,020)	171,737	(88,163)	(17,172)	(5,004)	(46,632)	(404,254)
Net Position, Beginning of Year	782,837	852,474	519,305	82,396	80,222	246,254	2,563,488
Net Position, End of Year	\$ 363,817	\$ 1,024,211	\$ 431,142	\$ 65,224	\$ 75,218	\$ 199,622	\$ 2,159,234

The accompanying notes are an integral part of the financial statements.

Notes to Basic Financial Statements

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2023**

Notes to Basic Financial Statements

1. Reporting Entity and Summary of Significant Accounting Policies

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

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

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

The financial statements of the Sheriff have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations) constitutes GAAP for governmental units.

Reporting Entity

GASB establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Sheriff is considered a primary government, since it is a special purpose government that has a separately elected official, is legally separate, and is fiscally independent of other state or local governments. As described by generally accepted accounting principles established by GASB, fiscally independent means that the Sheriff may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Sheriff also has no component units, as other legally separate organizations for which the Sheriff is financially accountable. There are no other primary governments with which the Sheriff has a significant relationship.

For financial reporting purposes, the Sheriff includes all funds, account groups, and activities that are controlled by the Sheriff as an independently elected 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. This report only includes funds that are controlled by or dependent upon the Sheriff.

Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2023

Notes to Basic Financial Statements

Basis of Presentation

The Sheriff's basic financial statements consist of Government-Wide Financial Statements, including a Statement of Net Position and a Statement of Activities, and Fund Financial Statements, which provide a more detailed level of financial information.

Government-Wide Financial Statements – The Government-Wide Financial Statements, "*Statement of Net Position*" and "*Statement of Activities*", report information on all non-fiduciary activities of the Sheriff. These statements report financial information for the Sheriff as a whole.

The Statement of Net Position presents the financial position of the governmental activities at year-end. 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 function and therefore clearly identifiable to that particular function. The Sheriff does not allocate indirect expenses to functions in the Statement of Activities. The Statement of Activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the Sheriff's services; (2) operating grants and contributions that are restricted to meeting the operational activities of a function; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which particular function program revenue pertains, the determining factor for charges for services is which particular function generates the revenue. For grants and contributions, the determining factor is to which particular functions the revenues are restricted. Revenues not classified as program revenues are presented as general revenues, which include ad valorem taxes, sales tax, state revenue sharing, interest, and other unrestricted revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the Sheriff.

Fund Financial Statements – The financial transactions of the Sheriff are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that include its assets, liabilities, fund equity, revenues, and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions.

Funds of the Sheriff are classified into two categories: governmental and fiduciary. In turn, each category is divided into separate "fund types". The Sheriff uses governmental funds to account for all or most of the Sheriff's general activities. The Fund Financial Statements report financial information by major funds and nonmajor funds.

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 ten percent of the corresponding total for all governmental funds. The General Fund of the Sheriff is considered to be the only major fund.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2023**

Notes to Basic Financial Statements

The General Fund is used to account for all activities of the general government not accounted for in some other fund. This fund is the primary operating fund of the Sheriff, and it accounts for the operations of the Sheriff's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and internal policy.

Fiduciary funds are reported in the *Statement of Fiduciary Net Position* and *Statement of Changes in Fiduciary Net Position* at the Fund Financial Statement level. Fiduciary funds should report (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. The Sheriff only has custodial funds. Custodial funds are used to report the funds held by the Sheriff as custodian for other governments, inmates, and other outside parties. Custodial funds consist of the Sheriff's Civil Fund, Tax Collector Fund, Cash Bond Fund, Fines and Costs Fund, Jail Inmate Fund, and Work Release Inmate Fund.

The Sheriff's Civil Fund accounts for cash received from sheriff's sales, garnishment of wages, and services provided to other governmental units. Also, certain amounts are held pursuant to judicial orders pending finalization of legal suits.

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to reflect the collections imposed by law and the distributions pursuant to such law.

The Cash Bond Fund accounts for cash bonds received for prisoners' release pending trial.

The Fines and Costs Fund accounts for fines and costs on traffic and other legal violations received by the Sheriff to be distributed in accordance with specific laws and regulations.

The Jail Inmate Fund accounts for the receipts and disbursements made to the individual prison inmate accounts.

The Work Release Inmate Fund accounts for cash held for each prisoner in the Work Release facility.

Basis of Accounting/Measurement Focus

Government-Wide Financial Statements

The Government-Wide Financial Statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenditures are recognized when incurred. Governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for government funds. The primary effect of internal activity has been eliminated from the Government-Wide Financial Statements.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2023**

Notes to Basic Financial Statements

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-Wide Financial Statements. Major individual governmental funds are reported as separate columns in the Fund Financial Statements.

Fund Financial Statements report detailed information about the Sheriff's office. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds, if any, are aggregated and presented in a single column.

Governmental Funds

All governmental funds are accounted for using a current financial resources measurement focus. All governmental fund types use the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Sheriff considers ad valorem taxes as available if they are collected within sixty (60) days after the fiscal year end. Sales taxes are accrued in accordance with generally accepted accounting principles established by GASB. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Those revenues susceptible to accrual are ad valorem taxes, sales taxes, interest earned and charges, commissions, and fees for service. Revenue recognition for cost reimbursement grants is recognized in accordance with generally accepted accounting principles established by GASB. Grant revenue and expenditures are recognized in the period when all eligibility requirements have been met. Unearned revenues include amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. The Sheriff reports advance receipt of grant funds for use in the following period as unearned revenue.

Fiduciary Funds

All fiduciary funds are accounted for using the economic resource measurement focus and the accrual basis of accounting, except for the recognition of certain liabilities to the beneficiaries of these fiduciary funds.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2023**

Notes to Basic Financial Statements

Budgets

Budgets are adopted on the modified accrual basis of accounting, as discussed in the governmental funds. Annual appropriated budgets are usually adopted for the General and Special Revenue Funds. All annual appropriations lapse at the end of the fiscal year. Budgets for capital projects are adopted on a project-length basis. Because these nonoperating budgets primarily serve as a management control function, no comparison between budgeted and actual amounts for funds budgeted on this basis is provided in this document.

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Sheriff prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
2. A notice of the proposed budget is published notifying the public that the proposed budget is available for public inspection. At the same time, the date, time, and place of the public hearing is published.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgets are controlled at the fund level and are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). The level of budgetary control is established by state law at five percent of total expenditures at the fund level. Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the Sheriff.

Cash, Cash Equivalents, Certificates of Deposit, and Investments

Cash and cash equivalents include amounts in demand deposits, interest-bearing demand deposits, time deposits with original maturity of three months or less from the date of acquisition, and cash on hand. There were no time deposits with original maturity of three months or less from the date of acquisition at June 30, 2023.

Under state law, the Sheriff may deposit funds in demand deposits (interest bearing or non-interest bearing), money market accounts, or time certificates of deposit in any bank domiciled or having a branch office in the State of Louisiana.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2023**

Notes to Basic Financial Statements

Certificates of deposit include amounts with a maturity date more than three months from the date acquired. Certificates of deposit are stated at cost, which approximates market value.

Under state law, the Sheriff may also deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Sheriff may invest in United States bonds, treasury notes, investments as stipulated in state law, or any other federally insured investments. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

The Sheriff categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Receivables

Receivables are charged against income as they become uncollectible. In the opinion of management, all receivables at year end were considered collectible, and an allowance for doubtful accounts was not considered necessary.

Internal Balances (Due from/to Other Funds)

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the governmental funds Balance Sheet. These internal balances, if any, are eliminated for reporting in the Statement of Net Position.

Inventories

Inventories consist of office supplies and auto parts. Inventories are valued at the lower of cost or net realizable value, using the first-in/first-out (FIFO) method.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both the Government-Wide Financial Statements and the Fund Financial Statements. The cost of prepaid expenses is recorded as expenditures/expenses when consumed rather than when purchased.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2023**

Notes to Basic Financial Statements

Capital Assets

In the Government-Wide Financial Statements, capital assets are capitalized and depreciated on a straight-line method over their estimated useful lives. The Sheriff has adopted a capitalization threshold of \$100,000 for right-to-use subscription assets and \$1,000 for all other capital assets for reporting purposes. All purchased capital assets are valued at costs where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets, if any, are valued at estimated fair market value on the date received. Expenditures that extend the useful lives of capital assets beyond their initial estimated useful lives or improve their efficiency or capacity are capitalized, whereas expenditures for repairs and maintenance are expensed.

Capital assets provided by the Rapides Parish Police Jury are not recorded on the financial statements of the Sheriff.

In the Government-Wide Financial Statements, right-to-use lease assets are capitalized and amortized over their lease term. In the Government-Wide Financial Statements, right-to-use subscription assets are capitalized and amortized over their subscription term.

In the Fund Financial Statements, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds. No provision is made for depreciation or amortization on capital assets in the Fund Financial Statements since the full cost is recorded as expenditures at the time of purchase.

All capital assets, other than land, are depreciated or amortized using the straight-line method over the following useful lives:

Building and improvements	5-30 Years
Vehicles	5-15 Years
Radios	7-10 Years
Boats	5-10 Years
Office equipment and software	5-15 Years
Camera/video	4-10 Years
Other	3-30 Years
Weapons	5-10 Years
Right-to-use lease assets	Lease Term
Right-to-use subscription assets	Subscription Term

Leases

In the Government-Wide Financial Statements, lessees recognize a lease liability and an intangible right-to-use lease asset at the inception of a lease unless it is a short-term lease. The liability is measured at the present value of certain lease payments to be made over the lease term. The right-to-use lease asset is likewise measured at the value of the lease liability, plus any prepayments and certain initial direct costs. A lessee recognizes interest expense on a lease liability and amortization expense on the right-to-use lease asset. Short-term lease payments are expensed when incurred.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2023**

Notes to Basic Financial Statements

In the Fund Financial Statements, an expenditure and other financing source is recognized in the period the lease is initially recognized. Subsequent lease payments are accounted for consistent with principles for debt service payments on long-term debt.

Subscriptions

In the Government-Wide Financial Statements, subscribers recognize a subscription liability and an intangible right-to-use subscription asset at the inception of a subscription unless it is a short-term subscription. The liability is measured at the present value of certain subscription payments to be made over the subscription term. The right-to-use subscription asset is likewise measured at the value of the subscription liability, plus any prepayments and certain initial direct costs. A subscriber recognizes interest expense on a lease liability and amortization expense on the right-to-use subscription asset.

In the Fund Financial Statements, an expenditure and other financing source is recognized in the period the subscription is initially recognized. Subsequent subscription payments are accounted for consistent with principles for debt service payments on long-term debt. Short-term subscription payments are expensed when incurred.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the Sheriff has two items that qualify for reporting in this category, which includes deferred outflows related to pensions and deferred outflows related to postemployment benefit obligations.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Currently, the Sheriff has two items that qualify for reporting in this category, which includes deferred inflows related to pensions and deferred inflows related to postemployment benefit obligations.

Unearned Revenues

Unearned revenues include amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. In subsequent periods, when the Sheriff has a legal claim to the resources, the liability for unearned revenue is removed from the Statement of Net Position and the Balance Sheet, and the revenue is recognized.

Compensated Absences

Employees of the Sheriff's office earn from 120 to 180 hours of annual leave each year, depending on their length of service. Those employees who do not take all of their annual leave prior to December 31st may carry over no more than 100 hours to the next calendar year. Employees earn from 84 to 120 hours of sick leave per year, depending on length of service. Unused sick leave may be carried forward each year; however, it is not compensable upon termination of employment. At June 30, 2023, employees have accumulated and vested \$2,553,373 of benefits. This amount is included in long-term liabilities in the Statement of Net Position.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2023**

Notes to Basic Financial Statements

Net Position

Net position (deficit) represents the difference between assets plus deferred outflows of resources less liabilities plus deferred inflows of resources. In the Government-Wide Financial Statements, net position is classified in three components:

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation and amortization and reduced by outstanding debt that is attributable to the acquisition, construction, or improvement of these assets.

Restricted net position – Consists of net position with constraints placed on its use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – All other net positions that do not meet the definition of “net investment in capital assets” or “restricted.”

In cases where restricted and unrestricted monies are received by the Sheriff for the same function or purpose, the restricted monies are used first.

Fund Balances

Nonspendable fund balances include amounts that cannot be spent because they are either not in a spendable form or legally or contractually required to be maintained intact. Restricted fund balances represent those portions of fund balance that are restricted to specific purposes by external parties, such as creditors, grantors, contributors, or laws or regulations of other governments or by law through constitutional provisions or enabling legislation. Committed fund balances are amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority, which is the Sheriff. Commitments may be established, modified, or rescinded only through resolutions approved by the Sheriff. Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed, are reported as assigned fund balances. Under the Sheriff’s policy, only the Sheriff may assign amounts for specific purposes. In cases where restricted and unrestricted monies are received by the Sheriff for the same function or purpose, the Sheriff considers restricted funds to have been spent first. Unrestricted monies are then spent in the following order: committed, assigned, and unassigned.

Interfund Transactions

In the governmental funds, transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as operating transfers.

Interfund balances are eliminated in the Government-Wide Financial Statements.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2023**

Notes to Basic Financial Statements

Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property located within the parish as of January 1 of each year. Taxes are levied normally in November and billed to the taxpayer during the same month. Billed taxes become delinquent on January 1 of the following year. As the tax collector of the parish, the Sheriff bills and collects its own property taxes using the assessed values determined by the tax assessor of Rapides Parish. Assets are recognized when an enforceable legal claim has arisen or when resources are received, whichever is first. Revenues from ad valorem taxes are budgeted in the year billed and recognized in the period that the taxes are levied.

Sales Tax

On October 5, 2002, the voters of Rapides Parish elected to allow the Rapides Parish Law Enforcement District to levy and collect 0.5% sales and use tax. This tax was levied effective January 1, 2003, in perpetuity, for the purposes of funding salaries and related benefits, as well as the purchase, lease, operation, and maintenance of vehicles, furniture and fixtures, and equipment of the Rapides Parish Sheriff's Office as defined in Sections 301-317 of Title 47 of Louisiana Revised Statutes of 1950 (R.S. 47:301-47:317).

Expenditures

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

Supplemental Wages

Certain employees receive supplemental wages from the State of Louisiana. These supplemental wages are recognized as intergovernmental revenues and salaries and related benefits. For the fiscal year ending June 30, 2023, the amount of supplemental wages received was \$2,686,303.

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 and expenditures during the reporting period. Actual results could differ from those estimates.

Impact of Recently Issued Pronouncements

Effective for the year ending June 30, 2023, the Sheriff implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset, or an intangible asset, and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding SBITA. To the extent relevant, the standards for SBITA are based on the standards established in Statement No. 87, *Leases*, as amended.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2023**

Notes to Basic Financial Statements

2. Cash, Cash Equivalents, Certificates of Deposit, and Investments

Cash and Cash Equivalents and Certificates of Deposit

At June 30, 2023, the Sheriff had cash and cash equivalents and certificates of deposit as follows:

Cash and cash equivalents - Governmental Funds	\$ 2,327,748
Cash and cash equivalents - Fiduciary Funds	2,423,174
Certificates of Deposit - Governmental Funds	<u>5,017,400</u>
	\$ 9,768,322

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the agent bank.

Custodial credit risk is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned. As of June 30, 2023, the Sheriff's bank balance of \$11,475,224 was not exposed to custodial credit risk in that \$781,911 was insured and \$10,693,313 was collateralized by securities held by the pledging banks in the Sheriff's name.

Investments

Louisiana Asset Management Pool (LAMP) is a local government investment pool and is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA R.S. 33-2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is an investment pool that, to the extent practical, invests in a manner consistent with GASB Statement No. 79. The following are relevant for investment pools:

- 1) Credit risk: LAMP is rated AAA by Standard & Poor's.
- 2) Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- 3) Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2023**

Notes to Basic Financial Statements

- 4) Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 56 days (from LAMP's monthly Portfolio Holdings) as of June 30, 2023.
- 5) Foreign currency risk: Not applicable.

The Sheriff's investments held at June 30, 2023, consist of \$14,225,600 invested in LAMP. These investments are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares. Because LAMP is an investment pool, it does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the Sheriff does not disclose their investment in LAMP within the fair value hierarchy.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

If you have any questions, please feel free to contact the LAMP administrative office at 800-249-5267.

3. Receivables

Receivables at June 30, 2023 consist of the following:

	<u>Governmental Activities</u>	<u>Fiduciary Funds</u>
Fees, commissions, and charges for services	\$ 989,086	\$ -
Sales taxes	1,333,013	-
Grants	81,697	-
Due from inmates	-	35,070
Other	497	-
	<u>\$ 2,404,293</u>	<u>\$ 35,070</u>

4. Interfund Receivables, Payables, and Transfers

Amounts due from and due to other funds reported in the Fund Financial Statements at June 30, 2023, consist of the following:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General Fund	Fiduciary Funds	\$ 299,010
Fiduciary Funds	Fiduciary Funds	14,840
		<u>\$ 313,850</u>

Balances at June 30, 2023, result from the routine timing differences between the dates that interfund goods or services are provided and the dates that reimbursement occurs.

Transfers are movements of money from one fund to another. These can be required by law, close out the activity in a fund, or merely serve as a means to finance activities in the receiving fund. There were no transfers for the year ending June 30, 2023.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2023**

Notes to Basic Financial Statements

5. Inventories

Inventories at June 30, 2023 consist of the following:

Auto parts	\$ 98,338
Office supplies	<u>32,770</u>
Total	\$ 131,108

6. Prepaid Expenses

Prepaid expenses at June 30, 2023 consist of the following:

Information technology maintenance agreement	\$ 295,876
Subscription-based information technology arrangements	<u>310,185</u>
Total	\$ 606,061

7. Capital Assets

Capital asset activity for the year ended June 30, 2023 was a follows:

	<u>Balance 7/01/22</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/23</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land and improvements	\$ 819,145	\$ -	\$ -	\$ 819,145
Capital assets being depreciated:				
Buildings and improvements	17,439,639	147,997	-	17,587,636
Vehicles	8,359,085	1,456,144	439,977	9,375,252
Radios	2,689,679	3,548	-	2,693,227
Boats	176,075	-	-	176,075
Office equipment and software	3,387,295	165,004	-	3,552,299
Camera/video	1,239,143	140,236	-	1,379,379
Weapons	495,976	14,848	-	510,824
Other	<u>3,218,939</u>	<u>188,619</u>	<u>-</u>	<u>3,407,558</u>
Total capital assets being depreciated	37,005,831	2,116,396	439,977	38,682,250
Less:				
Accumulated depreciation for:				
Buildings and improvements	12,098,901	582,681	-	12,681,582
Vehicles	5,986,071	768,013	439,977	6,314,107
Radios	2,220,909	115,965	-	2,336,874
Boats	156,691	2,100	-	158,791
Office equipment and software	3,094,098	95,983	-	3,190,081
Camera/video	886,332	139,709	-	1,026,041
Weapons	335,584	53,414	-	388,998
Other	<u>2,124,332</u>	<u>252,301</u>	<u>-</u>	<u>2,376,633</u>
Total accumulated depreciation	<u>26,902,918</u>	<u>2,010,166</u>	<u>439,977</u>	<u>28,473,107</u>
Total Capital Assets				
Being Depreciated, Net	10,102,913	106,230	-	10,209,143

Rapides Parish Sheriff
Alexandria, Louisiana
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Notes to Basic Financial Statements

	<u>Balance 7/01/22</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/23</u>
Right-to-use lease assets being amortized:				
Land	12,713	-	-	12,713
Buildings and improvements	498,636	177,082	-	675,718
Machinery and equipment	<u>208,308</u>	<u>228,513</u>	<u>199,950</u>	<u>236,871</u>
Total right-to-use lease assets being amortized	719,657	405,595	199,950	925,302
Less:				
Accumulated amortization for:				
Land	4,238	4,238	-	8,476
Buildings and improvements	208,921	208,921	-	417,842
Machinery and equipment	<u>119,690</u>	<u>107,763</u>	<u>199,950</u>	<u>27,503</u>
Total accumulated amortization	<u>332,849</u>	<u>320,922</u>	<u>199,950</u>	<u>453,821</u>
Total right-to-use lease assets being amortized, net	386,808	84,673	-	471,481
Right-to-use subscription assets being amortized	-	215,005	-	215,005
Less:				
Accumulated amortization for:				
Subscriptions	<u>-</u>	<u>67,573</u>	<u>-</u>	<u>67,573</u>
Total right-to-use subscription assets being amortized, net	<u>-</u>	<u>147,432</u>	<u>-</u>	<u>147,432</u>
Governmental Activities Capital Assets, Net	\$ 11,308,866	\$ 338,335	\$ -	\$ 11,647,201

Depreciation and amortization expense for the current fiscal year was charged to functions as follows:

Governmental Activities	
Executive division	\$ 163,978
Bonds and fines division	484
Finance division	4,987
Human resources division	2,767
Tax department	70,040
Civil department	20,944
Maintenance/road crew	112,361
Corrections administration division	116,314
Corrections division (DC-1)	35,426
Corrections division (DC-2) and work release facility	286,166
Court and courthouse security	6,009
Investigative division	280,944
Drug enforcement division	213,088
Enforcement division	631,963

**Rapides Parish Sheriff
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Notes to Basic Financial Statements

Support services division	190,594
School resource officers	37,394
Corrections division (DC-3)	<u>225,202</u>
Total Depreciation and Amortization Expense for Governmental Activities	\$ 2,398,661

8. Long-Term Liabilities

The following is a summary of the long-term liabilities for the year ended June 30, 2023:

	Balance 7/01/22	Additions	Deletions	Balance 6/30/23
Postemployment benefit obligations	\$ 42,826,839	\$ 2,179,383	\$ -	\$ 45,006,222
Compensated absences	2,446,287	107,086	-	2,553,373
Lease liability	397,678	405,595	325,976	477,297
Subscription liability	-	135,005	54,177	80,828
Net pension liability (asset)	<u>(1,586,264)</u>	<u>29,275,072</u>	<u>-</u>	<u>27,688,808</u>
	\$ 44,084,540	\$ 32,102,141	\$ 380,153	\$ 75,806,528

	Balance 6/30/23	Due Within One Year	Due in More Than One Year
Postemployment benefit obligations	\$ 45,006,222	\$ -	\$ 45,006,222
Compensated absences	2,553,373	-	2,553,373
Lease liability	477,297	313,389	163,908
Subscription liability	80,828	56,650	24,178
Net pension liability (asset)	<u>27,688,808</u>	<u>-</u>	<u>27,688,808</u>
	\$ 75,806,528	\$ 370,039	\$ 75,436,489

Postemployment Benefit Obligations

See Note 9 for further explanation of these obligations.

Compensated Absences

The liability for compensated absences is computed only at the end of each fiscal year. Compensated absences liabilities are reported in the Fund Financial Statements only if they have matured prior to the end of the fiscal year. All compensated absences liabilities are reflected in the Government-Wide Financial Statements. Compensated absences expenditures are paid by the fund that pays the salaries related to the liability.

Lease Liability

See Note 10 for further explanation of this obligation.

Subscription Liability

See Note 11 for further explanation of this obligation.

Net Pension Liability (Asset)

See Note 12 for further explanation of this obligation.

**Rapides Parish Sheriff
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Notes to Basic Financial Statements

9. Postemployment Healthcare and Life Insurance Benefits

Plan Description: The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The Sheriff's OPEB Plan (the OPEB Plan) is a single employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board (GASB) Statement No. 75.

Benefits Provided: Medical, dental and life insurance benefits are provided to employees upon actual retirement based on at least the following provisions: 30 years of service at any age; age 55 and 15 years of service; or, age 50 and 20 years of service (with an actuarially reduced pension benefit). Although employees may retire after age 55 and 12 years of service, medical/dental and life insurance benefits are not provided until at least 15 years of service at retirement. Employees hired on and after January 1, 2012 have the same retirement eligibility requirements except that they must be at least age 55 with 30 years of service or age 62 with 12 years of service.

Life insurance coverage is continued to retirees by election and is based on the blended rate for active employees and retirees. The employer pays for the first \$10,000 of life insurance after retirement with the retiree paying the remainder, but both "costs" are based on the blended rate.

Employees covered by benefit terms: At July 1, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	170
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	517
Total	<u>687</u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$45,006,222 was measured as of July 1, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the July 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	3.54% annually (as of the previous measurement date) 3.65% annually (as of the end of year measurement date)
Healthcare cost trend rates	Flat 5.5% annually
Mortality	SOA RP-2000 Table

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

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2023.

Rapides Parish Sheriff
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Notes to Basic Financial Statements

Changes in Total OPEB Liability

Balance at June 30, 2022	\$ 42,826,839
Changes for the year:	
Service cost	632,230
Interest	1,491,169
Differences between expected and actual experience	2,058,350
Changes in assumptions	(595,524)
Benefit payments and net transfers	<u>(1,406,842)</u>
Net changes	<u>2,179,383</u>
Balance at June 30, 2023	\$ 45,006,222

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

	1.0% Decrease (2.65%)	Current Discount Rate (3.65%)	1.0% Increase (4.65%)
Total OPEB Liability	\$ 54,598,697	\$ 45,006,222	\$ 37,586,068

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 the healthcare cost trend rates that are one percentage-point lower (4.5%) or one percentage-point higher (6.5%) than the current healthcare cost trend rates:

	1.0% Decrease (4.5%)	Current Healthcare Trend Rate (5.5%)	1.0% Increase (6.5%)
Total OPEB Liability	\$ 38,430,074	\$ 45,006,222	\$ 53,568,469

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 \$2,139,797. 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 Activities	Deferred Inflows Funds
Difference between expected and actual experience	\$ 4,680,111	\$ 1,803,386
Changes of assumptions	<u>2,219,649</u>	<u>5,945,996</u>
Total	\$ 6,899,760	\$ 7,749,382

**Rapides Parish Sheriff
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Notes to Basic Financial Statements

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

<u>Year Ended June 30,</u>	
2024	\$ 16,398
2025	16,398
2026	(673,515)
2027	(1,265,322)
2028	438,676
Thereafter	617,743
Total	<u>\$ (849,622)</u>

10. Lease Liability

The Sheriff, as a lessee, has entered into lease agreements involving land, buildings, washer and dryer equipment, safety equipment, and copiers. The total cost of the leased assets is recorded as \$925,302, less accumulated amortization of \$453,821.

The future lease payments under these lease agreements are as follows:

<u>Year Ending June 30,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2024	\$ 313,389	\$ 13,694	\$ 327,083
2025	97,134	1,402	98,536
2026	51,284	328	51,612
2027	7,579	71	7,650
2028	5,218	32	5,250
Thereafter	2,693	7	2,700
Total	<u>\$ 477,297</u>	<u>\$ 15,534</u>	<u>\$ 492,831</u>

11. Subscription Liability

The Sheriff has entered into a subscription-based technology arrangement (SBITA) for tax software. As stated in Note 7, the total costs of the Sheriff's subscription asset is recorded as \$215,005, less accumulated amortization of \$67,573.

The future subscription payments under SBITA agreements are as follows:

<u>Year Ending June 30,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2024	\$ 56,650	\$ 709	\$ 57,359
2025	24,178	860	25,038
Total	<u>\$ 80,828</u>	<u>\$ 1,569</u>	<u>\$ 82,397</u>

In addition to the amounts presented above, the Sheriff has committed to an SBITA involving an accounting and electronic document management software. This SBITA is currently being implemented, and the Sheriff has paid a total of \$310,185 related to this agreement. As stated in Note 6, these outflows were recorded as prepayments as of June 30, 2023.

**Rapides Parish Sheriff
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Notes to Basic Financial Statements

12. Defined Benefit Pension Plan

Plan Description

The Sheriff's Pension and Relief Fund (Fund) is a cost-sharing, multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the Sheriffs' Pension and Relief Fund's office. The projection of benefit payments in the calculation of the total pension liability (asset) includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date. The Fund has issued a stand-alone audit report on their financial statements for the year ended June 30, 2022. Access to the report can be found on the Louisiana Legislative Auditor's website at www.la.gov.

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.

Retirement Benefits

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

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

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

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

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

Disability Benefits

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

Survivor Benefits

Survivor benefits for death are solely as a result of injuries received in the line of duty. 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 benefits, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty- three, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits

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

**Rapides Parish Sheriff
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Notes to Basic Financial Statements

Back Deferred Retirement Option Plan (Back-DROP)

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may make a one-time irrevocable election to receive a "Back-DROP" benefit. A member elects Back-DROP at the time of separation from employment (retirement). 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 time accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a lump sum distribution, if eligible, annuitize all or a portion of the Back-DROP balance, or rollover the assets to another qualified plan.

Permanent Benefit Increases/Cost-of-Living Adjustments

As fully described in Title II of the Louisiana Revised Statutes, the Fund allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature. Cost-of-living provisions for the Fund allows the board of trustees to provide an annual cost-of-living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost-of-living adjustments is dependent on the funded ratio.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the plan year ending June 30, 2022, the actual employer contribution rate was 12.25% with an additional 0% allocated from the Funding Deposit Account. Employer contributions for the plan year ended June 30, 2022 were \$3,095,481.

In accordance with state statute, the Fund also receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense. Non-employer contributions for the year ended June 30, 2022 were \$1,575,144.

**Rapides Parish Sheriff
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Notes to Basic Financial Statements

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

At June 30, 2023, the Sheriff reported a liability (asset) of \$27,688,808 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The Sheriff's net pension liability (asset) was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position. At June 30, 2022, the Sheriff's proportion was 3.406653%, which was an increase of 0.205638% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Sheriff recognized pension expense of \$5,629,052.

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
Difference between expected and actual experience	\$ 1,273,716	\$ 1,375,749
Changes of assumptions	4,135,855	-
Changes in proportion and differences between the employer contributions and proportionate share of contributions	1,033,173	749,629
Differences between projected and actual earnings on pension plan investments	11,987,510	-
Employer contributions subsequent to the measurement date	3,155,481	-
Total	\$ 21,585,735	\$ 2,125,378

The \$3,155,481 reported as deferred outflows of resources related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

<u>Year Ended June 30,</u>	
2023	\$ 4,199,146
2024	3,570,548
2025	1,929,833
2026	6,605,349
Total	\$ 16,304,876

**Rapides Parish Sheriff
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Actuarial Methods and Assumptions

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

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
Investment Rate of Return	6.85%, net of pension plan investment expense, including inflation
Discount Rate	6.85%
Projected Salary Increases	5.00% (2.50% Inflation, 2.50% Merit)
Mortality	<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 retirees, each with full generational projection using the appropriate MP2019 scale.</p>
Expected Remaining Service Lives	<p>2022 – 5 years 2021 – 5 years 2020 – 6 years 2019 – 6 years 2018 – 6 years 2017 – 7 years 2016 – 7 years</p>

**Rapides Parish Sheriff
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Notes to Basic Financial Statements

Cost-of-Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

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

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

<u>Asset Class</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	13	6.54	0.85
Totals	100%		6.18
Inflation			2.25
Expected Arithmetic Nominal Return			8.43 %

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 and non-employer contributing entities will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Rapides Parish Sheriff
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Sensitivity to Changes in Discount Rate

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.85%, as well as what the employers' net pension liability (asset) 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 as of June 30, 2022:

	1.0% Decrease (5.85%)	Current Discount Rate (6.85%)	1.0% Increase (7.85%)
Net Pension Liability (Asset)	\$ 49,030,755	\$ 27,688,808	\$ 9,893,356

13. Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. The taxes are remitted to the appropriate taxing bodies net of deductions for pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2023, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 17.46 mills on property with net assessed valuations (after homestead exemption) totaling \$1,057,456,863.

Total law enforcement taxes levied during 2022 were \$18,463,205.

14. Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2023 include \$849,492 of taxes paid under protest plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

15. Ex-officio Tax Collector

The amount of cash on hand at year end in the Tax Collector Fund was \$1,045,947. The unsettled balances of the Tax Collector Fund at June 30, 2023 consist of the following:

Ad valorem taxes	\$ 86,700
Protest taxes	849,492
Undistributed interest	2,812
Redemptions and refunds to taxpayers	85,374
Tax notices and costs	21,569
Total	\$ 1,045,947

**Rapides Parish Sheriff
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The amount of taxes collected for the current year by taxing authority was as follows:

Rapides Parish School Board	\$ 52,944,192
Rapides Parish Police Jury	33,066,114
Rapides Parish Sheriff	18,288,668
Rapides Parish Library	7,416,023
Red River Levee District	2,352,075
Red River Waterway Commission	2,451,056
Rapides Parish Assessor	2,199,677
Ward 9 Recreation District	1,384,635
Ward 10 Recreation District	736,783
Gravity Drainage District 1	322,731
Gravity Drainage District 2	1,081,250
Water District 11A	160,198
Fire District 12	285,426
LA Forestry Commission	31,577
LA Tax Commission	131,675
Total	<u>\$ 122,852,080</u>

For the fiscal year ended June 30, 2023, the taxes assessed and uncollected were due to movable property and the amounts are as follows:

	Louisiana Tax Commission		
	Decreases	Adjudications	Unpaid
Rapides Parish School Board	\$ 269,933	\$ 141,701	\$ 272,730
Rapides Parish Police Jury	179,873	57,756	159,958
Rapides Parish Sheriff	89,397	47,569	90,003
Rapides Parish Library	36,264	19,289	36,496
Red River Levee District	11,055	8,578	15,138
Red River Waterway Commission	11,986	6,375	12,062
Rapides Parish Assessor	10,756	5,721	10,825
Ward 9 Recreation District	4,566	4,710	5,060
Ward 10 Recreation District	5,650	963	2,035
Gravity Drainage District 1	1,708	1,792	2,286
Gravity Drainage District 2	5,946	1,274	1,262
Water District 11A	877	46	223
Fire District 12	286	99	1,196
LA Forestry Commission	30	-	-
Total	<u>\$ 628,327</u>	<u>\$ 295,873</u>	<u>\$ 609,274</u>

16. Deferred Compensation Plan

Certain employees of the Sheriff participate in the Rapides Parish Sheriff's Office Deferred Compensation Plan (Plan) adopted under the provisions of Internal Revenue Code Section 457, which is administered by the Hartford Life Insurance Company. The Sheriff does not have managerial or financial responsibility for the plan assets. As of June 30, 2023, the plan assets totaled \$2,527,708, which is owned by the Plan participants.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2023**

Notes to Basic Financial Statements

17. Litigation and Claims

At June 30, 2023, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits, if any is in excess of insurance coverage, would not create a material liability to the Sheriff.

18. Risk Management

The Sheriff is exposed to risks of loss in the areas of vehicle liability, professional law enforcement liability, group health and workers' compensation. These risks are handled by purchasing commercial insurance. There have been no significant reductions in insurance coverage during the current fiscal year, nor have settlements exceeded coverage for the past three years.

19. Tax Abatement

Louisiana's State Constitution Chapter VII Section 21 authorizes the State Board of Commerce and Industry to create an ad valorem tax abatement program for new manufacturing establishments in the State. Under the terms of this program, qualified businesses may apply for an exemption of local ad valorem taxes on capital improvements and equipment related to manufacturing for the first five years of its operation, with the option to renew for an additional five years; after which time the property will be added to the local tax roll and taxed at the value and millage in force at that time. The future value to this exempt property could be subject to significant fluctuations from today's value; however, the Sheriff could receive a substantial increase in ad valorem tax revenues once the exemption on this property expires. Because these taxes are not assessed, no adjustments have been made to the Sheriff's financial statements to record the exempt amounts. At June 30, 2023, the Sheriff's ad valorem revenues were reduced by \$1,007,041 as a result of these abatements.

Required Supplementary Information

Rapides Parish Sheriff
Alexandria, Louisiana
Budgetary Comparison Schedule
General Fund
Year Ended June 30, 2023

Schedule I

	Budgeted Amounts		Actual	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
Ad valorem	\$ 17,000,000	\$ 18,000,000	\$ 18,071,481	\$ 71,481
Sales	15,000,000	16,500,000	16,771,021	271,021
Intergovernmental	4,417,432	4,784,532	5,389,266	604,734
Fees, commissions, etc.	10,292,000	11,147,213	11,094,140	(53,073)
Interest earned	25,000	537,500	543,005	5,505
Other	288,000	301,500	602,991	301,491
Total Revenues	47,022,432	51,270,745	52,471,904	1,201,159
Expenditures				
Current				
Executive division	4,863,610	5,556,971	5,658,600	(101,629)
Bonds and fines division	367,191	371,665	376,095	(4,430)
Finance division	589,967	614,954	624,681	(9,727)
Human resources division	233,808	246,100	249,371	(3,271)
Tax department	517,439	498,853	541,760	(42,907)
Civil department	812,261	824,991	831,489	(6,498)
Maintenance/road crew	1,186,545	1,359,151	1,372,604	(13,453)
Corrections administration division	2,672,908	2,895,346	2,946,782	(51,436)
Corrections division (DC-1)	3,828,765	4,161,909	4,271,127	(109,218)
Corrections division (DC-2) and work release facility	5,356,891	5,813,862	5,880,575	(66,713)
Court and courthouse security	842,532	867,946	870,155	(2,209)
Investigative division	3,548,033	4,271,056	4,165,472	105,584
Drug enforcement division	1,862,572	2,155,206	2,077,471	77,735
Enforcement division	9,115,801	9,577,021	9,541,181	35,840
Support services division	723,430	838,861	990,244	(151,383)
School resource officers	4,336,039	4,492,853	4,525,195	(32,342)
Corrections division (DC-3)	4,681,492	4,561,811	4,656,964	(95,153)
Capital outlay	1,850,700	2,726,363	2,537,958	188,405
Debt service				
Principal	-	-	380,153	(380,153)
Interest and other charges	-	-	36,912	(36,912)
Total Expenditures	47,389,984	51,834,919	52,534,789	(699,870)
Excess (Deficiency) of Revenues Over Expenditures	(367,552)	(564,174)	(62,885)	501,289
Other Financing Sources (Uses)				
Sale of capital assets	150,000	20,000	23,514	3,514
Lease financing	-	-	206,557	206,557
Proceeds from subscriptions	-	-	135,005	135,005
Total Other Financing Sources (Uses)	150,000	20,000	365,076	345,076
Net Change in Fund Balance	(217,552)	(544,174)	302,191	846,365
Fund Balance, Beginning of Year	24,302,574	24,302,574	24,302,574	-
Fund Balance, End of Year	<u>\$ 24,085,022</u>	<u>\$ 23,758,400</u>	<u>\$ 24,604,765</u>	<u>\$ 846,365</u>

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Schedule of Changes in Total OPEB Liability and Related Ratios**

Schedule J-1

Total OPEB Liability

	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
Service cost	\$ 724,199	\$ 805,689	\$ 878,953	\$ 777,300	\$ 776,193	\$ 632,230
Interest	1,329,411	1,380,902	1,489,153	1,055,535	1,119,650	1,491,169
Changes in benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	496,893	2,102,696	(1,311,343)	2,745,432	(2,049,407)	2,058,350
Changes in assumptions	-	-	5,450,828	805,410	(8,174,590)	(595,524)
Benefit payments	(1,093,624)	(1,065,002)	(1,327,828)	(1,258,246)	(1,361,343)	(1,406,842)
Net change in Total OPEB Liability	1,456,879	3,224,285	5,179,763	4,125,431	(9,689,497)	2,179,383
Total OPEB liability, beginning of year	38,529,978	39,986,857	43,211,142	48,390,905	52,516,336	42,826,839
Total OPEB liability, end of year	<u>\$ 39,986,857</u>	<u>\$ 43,211,142</u>	<u>\$ 48,390,905</u>	<u>\$ 52,516,336</u>	<u>\$ 42,826,839</u>	<u>\$ 45,006,222</u>

Ⓐ Covered-employee payroll	\$ 22,364,300	\$ 23,035,229	\$ 17,809,952	\$ 18,522,350	\$ 22,149,703	\$ 23,035,691
Net OPEB liability as a percentage of covered-employee payroll	178.80%	187.59%	271.71%	283.53%	193.35%	195.38%

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

Notes to Schedule:

Change in benefit terms: There were no changes of benefit terms for the year ended June 30, 2023.

Change in assumptions: The discount rate increased from 3.54% to 3.65% for the June 30, 2023, actuarial report.

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Schedule of Employer Contributions - OPEB**

Schedule J-2

	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>	<u>6/30/2023</u>
Actuarially determined contribution	\$ 2,819,125	\$ 2,979,828	\$ 3,228,400	\$ 3,000,837	\$ 3,172,944	\$ 2,972,467
Contributions in relation to the actuarially determined contribution						
Employer contributions to trust	-	-	-	-	-	-
Employer-paid retiree premiums	<u>1,093,624</u>	<u>1,065,002</u>	<u>1,327,828</u>	<u>1,258,246</u>	<u>1,361,343</u>	<u>1,406,842</u>
Total contributions	<u>1,093,624</u>	<u>1,065,002</u>	<u>1,327,828</u>	<u>1,258,246</u>	<u>1,361,343</u>	<u>1,406,842</u>
Contribution deficiency (excess)	\$ <u>1,725,501</u>	\$ <u>1,914,826</u>	\$ <u>1,900,572</u>	\$ <u>1,742,591</u>	\$ <u>1,811,601</u>	\$ <u>1,565,625</u>
Covered-employee payroll	\$ 22,364,300	\$ 23,035,229	\$ 17,809,952	\$ 18,522,350	\$ 22,149,703	\$ 23,035,691
Contributions as a percentage of covered-employee payroll	4.89%	4.62%	7.46%	6.79%	6.15%	6.11%

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

Notes to Schedule for Current Year:

Valuation date	July 1, 2022
Actuarially determined contributions are calculated as of the last day of the fiscal year in which contributions are reported.	
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level door, open
Amortization period	30 years
Asset valuation method	Market value
Inflation	2.50% annually
Healthcare trend	Flat 5.50% annually
Salary increases	4.00% annually
Discount rate	3.54% annually (beginning of year to determine actuarially determined contribution) 3.65% annually (as of end of year measurement date)
Retirement age	4.5 years after attainment of 30 years of service at any age; on attainment of age 55 and 15 years of service; employees hired on and after 1/1/2012: attainment of age 55 and 30 years of service; or age 62 and 15 years of service.
Mortality	RP-2000 combined healthy without projection
Turnover	Age specific table with an average of 18.5% when applied to the active census

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Schedule of Employer's Share of Net Pension Liability (Asset)
Sheriff's Pension and Relief Fund**

**Schedule K-1
(Continued)**

	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>
Employer's proportion of the net pension liability (asset)	3.564519%	3.446158%	3.414877%	3.338608%	3.418773%
Employer's proportionate share of the net pension liability (asset)	\$ 14,115,514	\$ 15,361,309	\$ 21,673,866	\$ 14,457,086	\$ 13,109,793
Employer's covered-employee payroll	\$ 22,885,270	\$ 22,848,582	\$ 23,321,971	\$ 23,124,853	\$ 23,530,470
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	61.68%	67.23%	92.93%	62.52%	55.71%
Plan fiduciary net position as a percentage of the total pension liability	87.34%	86.61%	82.10%	88.49%	90.41%

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

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Schedule of Employer's Share of Net Pension Liability (Asset)
Sheriff's Pension and Relief Fund**

**Schedule K-1
(Concluded)**

	6/30/2020	6/30/2021	6/30/2022	6/30/2023
Employer's proportion of the net pension liability (asset)	3.261050%	3.026199%	3.201015%	3.406653%
Employer's proportionate share of the net pension liability (asset)	\$ 15,425,514	\$ 20,944,786	\$ (1,586,264)	\$ 27,688,808
Employer's covered-employee payroll	\$ 22,787,731	\$ 22,340,694	\$ 23,320,901	\$ 25,269,229
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	67.69%	93.75%	-6.80%	109.58%
Plan fiduciary net position as a percentage of the total pension liability	88.91%	84.73%	101.04%	83.90%

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

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Schedule of Employer Contributions
Sheriff's Pension and Relief Fund**

Schedule K-2

	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
6/30/2015	\$ 3,255,923	\$ 3,255,923	\$ -	\$ 22,848,582	14.25%
6/30/2016	3,206,771	3,206,771	-	23,321,971	13.75%
6/30/2017	3,064,043	3,064,043	-	23,124,853	13.25%
6/30/2018	3,000,135	3,000,135	-	23,530,470	12.75%
6/30/2019	2,791,497	2,791,497	-	22,787,731	12.25%
50 6/30/2020	2,736,735	2,736,735	-	22,340,694	12.25%
6/30/2021	2,856,812	2,856,812	-	23,320,901	12.25%
6/30/2022	3,095,481	3,095,481	-	25,269,229	12.25%
6/30/2023	3,155,481	3,155,481	-	27,438,931	11.50%

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

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Notes to Required Supplementary Information
Sheriff's Pension and Relief Fund
Year Ended June 30, 2023**

Schedule K-3

Changes in benefit terms include:

There were no changes of benefit terms for the plan year ended June 30, 2022.

Changes of assumptions

The net investment rate of return was decreased from 6.90% to 6.85% per the year ended June 30, 2022 actuarial report.

There were no changes in the inflation interest rate per the year ended June 30, 2022 actuarial report.

There were no changes in the merit interest rate per the year ended June 30, 2022 actuarial report.

See independent auditor's report.

Supplementary Information

Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Expenditures - Budget and Actual
General Fund
Year Ended June 30, 2023

Schedule L
(Continued)

Variance
Favorable
(Unfavorable)

Expenditures

Executive Division

Current

Salaries and related benefits

\$ 4,432,458 \$ 4,439,264 \$ (6,806)

Operating expenses

1,085,045 1,164,173 (79,128)

Grant subrecipient payment

39,468 55,163 (15,695)

Capital outlay

331,599 314,110 17,489

Debt service

Principal

- 4,923 (4,923)

Interest and other charges

- 97 (97)

Total Executive Division

5,888,570 5,977,730 (89,160)

Bonds and Fines Division

Current

Salaries and related benefits

341,813 341,796 17

Operating expenses

29,852 34,299 (4,447)

Capital outlay

1,500 - 1,500

Debt service

Principal

- 212 (212)

Interest and other charges

- 4 (4)

Total Bonds and Fines Division

373,165 376,311 (3,146)

Finance Division

Current

Salaries and related benefits

560,038 568,547 (8,509)

Operating expenses

54,916 56,134 (1,218)

Capital outlay

325,000 19,195 305,805

Debt service

Principal

- 1,091 (1,091)

Interest and other charges

- 34 (34)

Total Finance Division

939,954 645,001 294,953

Human Resources Division

Current

Salaries and related benefits

181,606 182,112 (506)

Operating expenses

64,494 67,259 (2,765)

Debt service

Principal

- 2,072 (2,072)

Interest and other charges

- 28 (28)

Total Human Resources Division

246,100 251,471 (5,371)

Tax Department

Current

Salaries and related benefits

267,856 268,493 (637)

Operating expenses

230,997 273,267 (42,270)

Capital outlay

117,000 215,005 (98,005)

Debt service

Principal

- 54,177 (54,177)

Interest and other charges

- 3,182 (3,182)

Total Tax Department

615,853 814,124 (198,271)

See independent auditor's report.

Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Expenditures - Budget and Actual
General Fund
Year Ended June 30, 2023

			Schedule L (Continued)
	Final Budget	Actual	Variance Favorable (Unfavorable)
Civil Department			
Current			
Salaries and related benefits	730,712	730,039	673
Operating expenses	94,279	101,450	(7,171)
Capital outlay	5,350	9,724	(4,374)
Debt service			
Principal	-	3,763	(3,763)
Interest and other charges	-	73	(73)
Total Civil Department	830,341	845,049	(14,708)
Maintenance/Road Crew			
Current			
Salaries and related benefits	945,112	943,684	1,428
Operating expenses	414,039	428,920	(14,881)
Capital outlay	105,000	88,635	16,365
Debt service			
Principal	-	2,561	(2,561)
Interest and other charges	-	46	(46)
Total Maintenance/Road Crew	1,464,151	1,463,846	305
Corrections Administration Division			
Current			
Salaries and related benefits	2,518,639	2,523,800	(5,161)
Operating expenses	376,707	422,982	(46,275)
Capital outlay	61,244	56,140	5,104
Debt service			
Principal	-	5,972	(5,972)
Interest and other charges	-	91	(91)
Total Corrections Administration Division	2,956,590	3,008,985	(52,395)
Corrections Division (DC-1)			
Current			
Salaries and related benefits	3,412,093	3,397,555	14,538
Operating expenses	749,816	873,572	(123,756)
Capital outlay	90,000	97,174	(7,174)
Debt service			
Principal	-	7,882	(7,882)
Interest and other charges	-	187	(187)
Total Corrections Division (DC-1)	4,251,909	4,376,370	(124,461)

See independent auditor's report.

Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Expenditures - Budget and Actual
General Fund
Year Ended June 30, 2023

			Schedule L (Continued)
	Final Budget	Actual	Variance Favorable (Unfavorable)
Corrections Division (DC-2) and Work Release Facility			
Current			
Salaries and related benefits	4,564,466	4,574,757	(10,291)
Operating expenses	1,249,396	1,305,818	(56,422)
Capital outlay	5,340	7,956	(2,616)
Debt service			
Principal	-	21,085	(21,085)
Interest and other charges	-	420	(420)
Total Corrections Division (DC-2) and Work Release Facility	5,819,202	5,910,036	(90,834)
Court and Courthouse Security			
Current			
Salaries and related benefits	851,717	852,832	(1,115)
Operating expenses	16,229	17,323	(1,094)
Capital outlay	-	-	-
Total Court and Courthouse Security	867,946	870,155	(2,209)
Investigative Division			
Current			
Salaries and related benefits	3,452,498	3,472,142	(19,644)
Operating expenses	818,558	693,330	125,228
Capital outlay	70,000	178,892	(108,892)
Debt service			
Principal	-	143,426	(143,426)
Interest and other charges	-	20,374	(20,374)
Total Investigative Division	4,341,056	4,508,164	(167,108)
Drug Enforcement Division			
Current			
Salaries and related benefits	1,653,610	1,659,483	(5,873)
Operating expenses	501,596	417,988	83,608
Capital outlay	62,671	60,317	2,354
Debt service			
Principal	-	65,228	(65,228)
Interest and other charges	-	8,033	(8,033)
Total Drug Enforcement Division	2,217,877	2,211,049	6,828
Enforcement Division			
Current			
Salaries and related benefits	8,128,575	8,152,293	(23,718)
Operating expenses	1,448,446	1,388,888	59,558
Capital outlay	1,250,000	1,263,978	(13,978)
Debt service			
Principal	-	52,108	(52,108)
Interest and other charges	-	4,057	(4,057)
Total Enforcement Division	10,827,021	10,861,324	(34,303)

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Expenditures - Budget and Actual
General Fund
Year Ended June 30, 2023**

**Schedule L
(Concluded)**

	Final Budget	Actual	Variance Favorable (Unfavorable)
Support Services Division			
Current			
Salaries and related benefits	516,444	515,655	789
Operating expenses	322,417	474,589	(152,172)
Capital outlay	260,000	174,660	85,340
Debt service			
Principal	-	3,699	(3,699)
Interest and other charges	-	70	(70)
Total Support Services Division	<u>1,098,861</u>	<u>1,168,673</u>	<u>(69,812)</u>
School Resource Officers			
Current			
Salaries and related benefits	4,386,246	4,400,914	(14,668)
Operating expenses	106,607	124,281	(17,674)
Capital outlay	26,659	8,436	18,223
Debt service			
Principal	-	2,620	(2,620)
Interest and other charges	-	41	(41)
Total School Resource Officers	<u>4,519,512</u>	<u>4,536,292</u>	<u>(16,780)</u>
Corrections Division (DC-3)			
Current			
Salaries and related benefits	3,379,882	3,376,807	3,075
Operating expenses	1,181,929	1,280,157	(98,228)
Capital outlay	15,000	43,736	(28,736)
Debt service			
Principal	-	9,334	(9,334)
Interest and other charges	-	175	(175)
Total Corrections Division (DC-3)	<u>4,576,811</u>	<u>4,710,209</u>	<u>(133,398)</u>
Total Expenditures	<u><u>\$ 51,834,919</u></u>	<u><u>\$ 52,534,789</u></u>	<u><u>\$ (699,870)</u></u>

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Schedule of Compensation, Benefits, and Other
Payments to the Agency Head
Year Ended June 30, 2023**

Schedule M

Agency Head: Sheriff Mark Wood

Purpose	Amount
Salary	\$ 196,452
Benefits - medicare	2,849
Benefits - health insurance	9,636
Benefits - retirement	48,732
Travel	590
Conference travel	833
Special meals	271
Total	\$ 259,363

See independent auditor's report.

Rapides Parish Sheriff
Alexandria, Louisiana
Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended June 30, 2023

Schedule N
(Continued)

As required by Act 87 of the 2020 Regular Legislative Session

Identifying Information

Entity Name:

LLA Entity ID #:

Date that reporting period ended:

Rapides Parish Sheriff
3105
6/30/2023

Cash Basis Presentation

	First Six Month Period Ended 12/31/22	Second Six Month Period Ended 6/30/23
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 917,117	\$ 287,464
Add: Collections		
Civil fees	1,915,523	1,639,704
Bond fees	224,483	257,483
Asset forfeiture/sale	-	-
Pre-trial diversion program fees	-	-
Criminal court costs/fees	160,230	223,270
Criminal fines - contempt	-	-
Criminal fines - other	121,488	148,764
Restitution	-	-
Probation/parole/supervision fees	-	-
Service/collection fees	26,287	35,050
Interest earnings on collected balances	-	-
Other	-	-
Subtotal Collections	2,448,011	2,304,271
Less: Disbursements to Governments & Nonprofits		
Rapides Parish District Attorney - criminal court costs/fees	29,520	39,379
Rapides Parish District Attorney - criminal fines - other	14,801	16,706
Rapides Parish District Attorney - bond fees	61,375	65,322
Rapides Parish Clerk of Court - criminal court costs/fees	19,208	21,603
Rapides Parish Clerk of Court - bond fees	2,482	2,626
Indigent Defender Fund - criminal court costs/fees	25,236	34,590
Indigent Defender Fund - criminal fines - other	100	-
Indigent Defender Fund - bond fees	55,169	58,757
Department of Safety - LA State Police Training Academy - criminal court costs/fees	2,539	1,811
Court Appointed Special Advocate - criminal court costs/fees	2,815	3,849
Rapides Parish Police Jury - criminal court costs/fees	20,427	27,235
Rapides Parish Police Jury - criminal fines - other	93,737	105,807
Rapides Parish Police Jury - bond fees	52,687	56,131
9th Judicial District Expense Fund - criminal court costs/fees	5,623	7,687
Crimestoppers of Central Louisiana - criminal court costs/fees	1,124	1,537
North Louisiana Crime Lab - criminal court costs/fees	36,945	41,813
North Louisiana Crime Lab - bond fees	2,482	2,626
Rapides Parish DARE Office - criminal court costs/fees	6,463	6,487
LA Commission on Law Enforcement - criminal court costs/fees	6,325	6,409
LA Traumatic Head & Spinal Cord Injury Fund - criminal court costs/fees	3,005	3,522
Louisiana Supreme Court - criminal court costs/fees	172	276
State of Louisiana Treasurer - criminal court costs/fees	1,680	2,303
Rapides Parish Clerk of Court - civil fees	55,116	38,590
Ascension Parish Sheriff - civil fees	-	58

See independent auditor's report.

Rapides Parish Sheriff
Alexandria, Louisiana
Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended June 30, 2023

Schedule N
(Concluded)

As required by Act 87 of the 2020 Regular Legislative Session

Identifying Information

Entity Name:

Rapides Parish Sheriff

LLA Entity ID #:

3105

Date that reporting period ended:

6/30/2023

Cash Basis Presentation

	First Six Month Period Ended 12/31/22	Second Six Month Period Ended 6/30/23
Avoyelles Parish Sheriff - civil fees	68	62
Bossier Parish Sheriff - civil fees	-	79
Caddo Parish Sheriff - civil fees	-	44
City of Alexandria - civil fees	-	859
City of Pineville - civil fees	95	-
Concordia Parish Sheriff - civil fees	14	-
East Baton Rouge Parish Sheriff - civil fees	309	382
Grant Parish Sheriff - civil fees	84	316
Iberia Parish Sheriff - civil fees	35	55
Jefferson Parish Sheriff - civil fees	180	180
Livingston Parish Sheriff - civil fees	-	43
Orleans Parish Civil Sheriff - civil fees	30	90
Ouachita Parish Sheriff - civil fees	469	290
St. Landry Clerk of Court - civil fees	140	-
Vernon Parish Sheriff - civil fees	97	-
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	-	-
Amounts "self-disbursed" to collecting agency		
Civil fees	322,093	351,944
Criminal court cost/fees	4,093	4,930
Criminal fines - other	14,801	16,706
Bond fees	73,785	78,311
Service/collection fees	2,138	3,243
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil fee refunds	-	-
Bond fee refunds	-	-
Restitution payments to individuals	-	-
Other disbursements to individuals	2,136,135	1,064,628
Payments to 3rd party collection/processing agencies	24,067	31,714
Subtotal Disbursements/Retainage	3,077,664	2,099,000
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	\$ 287,464	\$ 492,735
Ending Balance of "Partial Payments" Collected but not Disbursed	\$ -	\$ -
Other Information:		
Ending balance of total amounts assessed but not yet collected	\$ -	\$ -
Total waivers during the fiscal period	\$ -	\$ -

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Justice System Funding Schedule - Receiving Entity
Year Ended June 30, 2023**

Schedule O

As required by Act 87 of the 2020 Regular Legislative Session

Identifying Information

Entity Name:
LLA Entity ID #:
Date that reporting period ended:

Rapides Parish Sheriff
3105
6/30/2023

Cash Basis Presentation

Receipts From:

Rapides Parish District Attorney - asset forfeiture/sale
Grant Parish District Attorney - asset forfeiture/sale
Subtotal Receipts

	First Six Month Period Ended 12/31/22	Second Six Month Period Ended 6/30/23
\$	44,336	\$ 224,932
	11,765	3,579
\$	56,101	\$ 228,511
Ending Balance of Amounts Assessed but Not Received	\$ -	\$ -

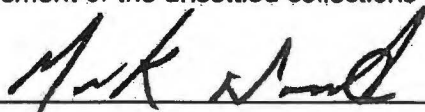
See independent auditors report.



MARK WOOD
Sheriff and Tax Collector ~ Rapides Parish

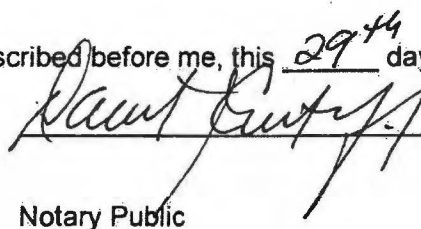
AFFIDAVIT
(Required by R.S. 24:513(B))
STATE OF LOUISIANA,
PARISH OF RAPIDES

I, Mark Wood, Tax Collector for the Parish of Rapides, do solemnly swear that the above is a true and correct statement of all taxes, licenses, etc., collected by my office during the period from July 1, 2022 to June 30, 2023 and that the cash in bank and on hand available for settlement of the unsettled collections amounting to \$1,045,941.20.



Sheriff, Tax Collector

SWORN to and subscribed before me, this 29th day of August, 2023



(Signature)

Notary Public

**Other Report Required by
*Government Auditing Standards***

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



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

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

The Honorable Mark Wood
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the fiduciary funds of the Rapides Parish Sheriff (the 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 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 or significant deficiencies may exist that were not identified.





PAYNE, MOORE & HERRINGTON, LLP

The Honorable Mark Wood
Rapides Parish Sheriff
Alexandria, Louisiana

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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2023-001 through 2023-003.

Sheriff's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Sheriff's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The 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.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

December 20, 2023

**Rapides Parish Sheriff
Alexandria, Louisiana
Schedule of Findings and Responses
For Year Ended June 30, 2023**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified that are not
considered to be material weaknesses?

_____ Yes X None reported

Noncompliance material to financial statements?

 X Yes _____ No

Management's Corrective Action Plan

See Attached

Management's Summary Schedule of Prior Audit Findings

See Attached

Federal Awards

Not applicable

Section II – Findings Related to the Financial Statements

Finding 2023-001 – Compliance with Louisiana Revised Statute 42:1170 Ethics Requirement

Criteria: Pursuant to Louisiana Revised Statute (R.S.) 42:1170, all public servants, which includes employees and elected officials, shall receive a minimum of one hour of education and training on the Code of Governmental Ethics during each year of his public employment or term of office. While each employee is responsible for their own compliance, the public entity should monitor to ensure that all required employees comply.

Condition and Context: The Rapides Parish Sheriff could not provide documentation to verify compliance with this training requirement on three of the forty randomly selected employees.

Cause and Effect: The centralized monitoring for the Rapides Parish Sheriff's training failed to maintain documentation to ensure that all required employees are in fact complying with the ethics requirement.

Recommendation: We recommend that all required employees and public servants of the Rapides Parish Sheriff comply with the provisions of Louisiana R.S. 42:1170 and that an effective centralized system of monitoring and enforcing compliance be established.

Management's Response: See Management's Corrective Action Plan.

Finding 2023-002 – Compliance with Louisiana Revised Statute 42:343 Sexual Harassment Training Requirement

Criteria: Pursuant to Louisiana Revised Statute (R.S.) 42:343, all public servants, which includes employees and elected officials, shall receive a minimum of one hour of education and training on preventing sexual harassment during each full calendar year of his public employment or term of office. The public entity is responsible for maintaining records of the compliance of each public servant within the entity.

**Rapides Parish Sheriff
Alexandria, Louisiana
Schedule of Findings and Responses
For Year Ended June 30, 2023**

Condition and Context: The Rapides Parish Sheriff could not provide documentation to verify compliance with this training requirement on nine of the forty randomly selected employees.

Cause and Effect: The centralized monitoring for the Rapides Parish Sheriff's training failed to maintain documentation to ensure that all required employees are in fact complying with the sexual harassment training requirement.

Recommendation: We recommend that all required employees and public servants of the Rapides Parish Sheriff comply with the provisions of LA R.S. 42:343 and that an effective centralized system of monitoring and enforcing compliance be established.

Management's Response: See Management's Corrective Action Plan.

Finding 2023-003 – Compliance with Louisiana Revised Statute 39:1306 Completion and Submission of the Proposed Budget

Criteria: Pursuant to Louisiana Revised Statute (R.S.) 39:1306, proposed budgets for a sheriff shall be completed and made available for public inspection no later than fifteen days prior to the beginning of each fiscal year.

Condition and Context: The Rapides Parish Sheriff's proposed budget for the fiscal year ended June 30, 2023, was made available for public inspection on June 21, 2022, ten days prior to the beginning of the fiscal year.

Cause and Effect: Personnel responsible for the scheduling and publishing of the public inspection was unaware of the requirements in Louisiana R.S. 39:1306.

Recommendation: We recommend that the Rapides Parish Sheriff comply with the provisions of Louisiana R.S. 39:1306.

Management's Response: See Management's Corrective Action Plan.

Section III – Findings and Questioned Costs for Federal Awards

Not applicable.



MARK WOOD
Sheriff and Tax Collector - Rapides Parish

Management's Corrective Action Plan

The Rapides Parish Sheriff respectfully submits the following corrective action plan for the year ended June 30, 2023.

Independent Public Accounting Firm:

Payne, Moore & Herrington, LLP
P. O. Box 13200
Alexandria, LA 71315-3200

Auditee Contact Person:

David Crutchfield
Finance Director
Rapides Parish Sheriff
(318) 449-5491

Audit Period: July 1, 2022 through June 30, 2023

The findings from the Schedule of Findings and Responses are discussed below and numbered consistently with the numbers assigned in the Schedule. See Section II, Schedule of Findings and Responses, for criteria, condition and context, cause and effect, and auditor recommendations relating to the findings to the financial statements.

Findings Related to the Financial Statements

Finding 2023-001 – Compliance with Louisiana Revised Statute 42:1170 Ethics Requirement

Summary: Pursuant to Louisiana R.S. 42:1170, all public servants, which includes employees and elected officials, shall receive a minimum of one hour of education and training on the Code of Governmental Ethics during each year of his public employment or term of office. The Rapides Parish Sheriff should monitor and document compliance with this requirement. There was no way to verify compliance with this training requirement on three of forty randomly selected employees.

Recommendation: The auditors recommend that all required employees and public servants of the Rapides Parish Sheriff comply with the provisions of Louisiana R.S. 42:1170 and that an effective centralized system of monitoring and enforcing compliance be established.

Management's Response: The Sheriff has established a centralized system of monitoring compliance and will enforce policies and procedures to ensure compliance.



MARK WOOD
Sheriff and Tax Collector - Rapides Parish

Finding 2023-002 – Compliance with Louisiana Revised Statute 42:343 Sexual Harassment Training Requirement

Summary: Pursuant to Louisiana R.S. 42:343, all public servants, which includes employees and elected officials, shall receive a minimum of one hour of education and training on preventing sexual harassment during each full calendar year of his public employment or term of office. The Rapides Parish Sheriff should monitor and document compliance with this requirement. There was no way to verify compliance with this training requirement on nine of forty randomly selected employees.

Recommendation: The auditors recommend that all required employees and public servants of the Rapides Parish Sheriff comply with the provisions of Louisiana R.S. 42:343 and that an effective centralized system of monitoring and enforcing compliance be established.

Management's Response: The Sheriff has established a centralized system of monitoring compliance and will enforce policies and procedures to ensure compliance.

Finding 2023-003 – Compliance with Louisiana Revised Statute 39:1306 Completion and Submission of the Proposed Budget

Summary: Pursuant to Louisiana R.S. 39:1306, proposed budgets for a sheriff shall be completed and made available for public inspection no later than fifteen days prior to the beginning of each fiscal year. The Rapides Parish Sheriff's proposed budget for the fiscal year ended June 30, 2023, was made available for public inspection on June 21, 2022, ten days prior to the beginning of the fiscal year.

Recommendation: The auditors recommend that the Rapides Parish Sheriff comply with the provisions of Louisiana R.S. 39:1306.

Management's Response: The Sheriff will ensure the budget is available for public inspection at least 15 days prior to the beginning of each fiscal year.



MARK WOOD
Sheriff and Tax Collector - Rapides Parish

**Management's Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022**

Finding 2022-001: Compliance with Louisiana Revised Statute 42:1170 Ethics Requirement

Summary: During the fiscal year ended June 30, 2022, no evidence of compliance with Louisiana Revised Statute 42:1170 Ethics Requirements was provided for two of the thirty-five employees randomly selected.

Current Status: Unresolved. See Finding 2023-001.

Rapides Parish Sheriff

*Statewide Agreed-Upon Procedures
Report*

Alexandria, Louisiana

June 30, 2023



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Independent Accountant's Report on Applying Agreed-Upon Procedures

The Honorable Mark Wood
Rapides 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. Rapides Parish Sheriff's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated results are as follows:

Written Policies and Procedures

1. **Procedure:** Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving.





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The Honorable Mark Wood
Rapides Parish Sheriff
and the Louisiana Legislative Auditor

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- h) **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).
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.



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The Honorable Mark Wood
Rapides Parish Sheriff
and the Louisiana Legislative Auditor

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

Results: No exceptions were found as a result of this procedure.

Board or Finance Committee

2. **Procedure:** Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - d) Observe 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.

Results: These procedures are not applicable to entities managed by a single elected official, such as a sheriff or assessor.



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The Honorable Mark Wood
Rapides Parish Sheriff
and the Louisiana Legislative Auditor

Bank Reconciliations

3. **Procedure:** Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select four (4) additional accounts [or all accounts if less than five (5)]. Randomly select one (1) month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
- a) Bank reconciliations include evidence that they were prepared within two (2) months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - b) Bank reconciliations include 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
 - c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than twelve (12) months from the statement closing date, if applicable.

Results: No exceptions were found as a result of this procedure.

Collections (excluding electronic funds transfers)

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

Results: No exceptions were found as a result of this procedure.

5. **Procedure:** For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one (1) collection location for each deposit site [i.e., five (5) collection locations for five (5) deposit sites], obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:



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The Honorable Mark Wood
Rapides Parish Sheriff
and the Louisiana Legislative Auditor

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

Results: No exceptions were found as a result of this procedure.

6. **Procedure:** Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

Results: No exceptions were found as a result of this procedure.

7. **Procedure:** Randomly select two (2) deposit dates for each of the five (5) bank accounts selected for Bank Reconciliations procedure #3 (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the ten (10) deposits and:

- a) Observe that receipts are sequentially pre-numbered.
- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- c) Trace the deposit slip total to the actual deposit per the bank statement.



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The Honorable Mark Wood
Rapides Parish Sheriff
and the Louisiana Legislative Auditor

- d) Observe the deposit was made within one (1) business day of receipt at the collection location [within one (1) week if the depository is more than ten (10) miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer].
- e) Trace the actual deposit per the bank statement to the general ledger.

Results: Prenumbered receipts were not issued for ten (10) of the ten (10) items examined. Five (5) of the ten (10) items examined were not deposited within one (1) day of receipt.

Management's Response: It is the Sheriff Department's policy to issue pre-numbered receipts for money received in a transaction directly with an individual, however pre-numbered receipts are not issued for receipts of funds mailed to the Sheriff's Office. Management will continue to evaluate the issuance of pre-numbered receipts for each situation and update the policy when necessary. Deposits will be made as soon as reasonably practicable.

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

8. **Procedure:** Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select five (5) locations [or all locations if less than five (5)].

Results: No exceptions were found as a result of this procedure.

9. **Procedure:** For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- a) At least two (2) employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - b) At least two (2) employees are involved in processing and approving payments to vendors;
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;



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The Honorable Mark Wood
Rapides Parish Sheriff
and the Louisiana Legislative Auditor

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
- e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

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

Results: No exceptions were found as the result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

11. **Procedure:** Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, randomly select five (5) non-payroll-related electronic disbursements [or all electronic disbursements if less than five (5)] and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Results: No exceptions were found as a result of this procedure.



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The Honorable Mark Wood
Rapides Parish Sheriff
and the Louisiana Legislative Auditor

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

12. **Procedure:** Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Results: No exceptions were found as a result of this procedure.

13. **Procedure:** Using the listing prepared by management, randomly select five (5) cards [or all cards less than five (5)] that were used during the fiscal period. Randomly select one (1) monthly statement or combined statement for each card (for a debit card, randomly select one (1) monthly bank statement). Obtain supporting documentation, and

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

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.



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

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

Results: No exceptions were found as a result of this procedure.

Contracts

- 16. Procedure:** Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select five (5) contracts [or all contracts if less than five (5)] from the listing, excluding the practitioner's contract, and
- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;



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- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
- c) If the contract was amended (e.g., change order), observe 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 documented approval); and
- d) Randomly select one (1) payment from the fiscal period for each of the five (5) contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Results: No exceptions were found as a result of this procedure.

Payroll and Personnel

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

Results: No exceptions were found as a result of this procedure.

- 18. Procedure:** Randomly select one (1) pay period during the fiscal period. For the five (5) employees or officials selected under #17 above, obtain attendance records and leave documentation for the pay period, and
- a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - b) Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.



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Results: No exceptions were found as a result of this procedure.

19. **Procedure:** Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two (2) employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

Ethics

21. **Procedure:** Using the five (5) randomly selected employees/officials from Payroll and Personnel procedure #17 obtain ethics documentation from management, and
- a) Observe whether the documentation demonstrates each employee/official completed one (1) hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - b) Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.



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Debt Service

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

Results: This procedure is not applicable because Rapides Parish Sheriff did not issue any debt instruments during the fiscal period.

24. **Procedure:** Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one (1) bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Results: This procedure is not applicable because Rapides Parish Sheriff had no outstanding bond/notes at the end of the fiscal period.

Fraud Notice

25. **Procedure:** Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

Results: This procedure is not applicable because Rapides Parish Sheriff did not have any misappropriations of public funds and assets during the fiscal period.

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

Results: No exceptions were found as a result of this procedure.



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Information Technology Disaster Recovery/Business Continuity

27. Procedure: Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past three (3) months.
- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select five (5) computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Results: We performed the procedure and discussed the results with management.

28. Procedure: Randomly select five (5) terminated employees [or all terminated employees if less than five (5)] using the list of terminated employees obtained in procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Results: We performed the procedure and discussed the results with management.

Prevention of Sexual Harassment

29. Procedure: Using the five (5) randomly selected employees/officials from Payroll and Personnel procedure #17, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one (1) hour of sexual harassment training during the calendar year as required by R.S. 42:343.



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Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

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

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

Results: No exceptions were found as a result of this procedure.

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



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

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

A handwritten signature in black ink that reads "Payne, Moore & Herrington, LLP".

Payne, Moore & Herrington, LLP
Alexandria, Louisiana

December 20, 2023