

Rapides Parish Sheriff

Alexandria, Louisiana

June 30, 2025

**Rapides Parish Sheriff
Alexandria, Louisiana**

June 30, 2025

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Alexandria, Louisiana**

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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, 2025, 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, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. 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.

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.

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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.
- 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.

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Rapides Parish Sheriff
Alexandria, Louisiana

- 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 53 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rapides Parish Sheriff's basic financial statements. The accompanying statement of expenditures – budget and actual – general fund; schedule of compensation, benefits, and other payments to the agency head; justice system funding schedules; and affidavit – tax collector fund on



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pages 54 through 64 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 16, 2025, on our consideration of the Rapides Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Rapides Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Rapides Parish Sheriff's internal control over financial reporting and compliance.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

December 16, 2025

Basic Financial Statements

Government-Wide Financial Statements

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Net Position
Governmental Activities
June 30, 2025**

Exhibit A

| Assets | | |
|---|--------------|------------------------|
| Cash and cash equivalents | \$ 2,632,116 | |
| Certificates of deposit | 5,555,999 | |
| Investments | 14,485,663 | |
| Receivables | 3,406,482 | |
| Due from fiduciary funds | 373,795 | |
| Inventories | 50,385 | |
| Prepaid expenses | 498,365 | |
| Capital assets, net of depreciation and amortization | | |
| Nondepreciable | | |
| Land and improvements | 849,822 | |
| Construction in progress | 27,066 | |
| Depreciable | | |
| Buildings | 4,044,223 | |
| Equipment and furniture | 4,385,753 | |
| Other capital assets | 1,217,211 | |
| Amortizable | | |
| Right-of-use lease assets | 681,015 | 11,205,090 |
| Total Assets | | 38,207,895 |
| Deferred Outflows of Resources | | |
| Deferred outflows related to pensions | | 8,867,047 |
| Deferred outflows related to postemployment benefit obligations | | 6,430,260 |
| Total Deferred Outflows of Resources | | 15,297,307 |
| Liabilities | | |
| Accounts payable | | 692,096 |
| Accrued liabilities | | 1,220,182 |
| Unearned revenue | | 100 |
| Long-term liabilities | | |
| Due within one year | | 3,050,317 |
| Due in more than one year | | |
| Compensated absences | 4,657,765 | |
| Postemployment benefit obligations | 44,632,088 | |
| Lease liability | 370,070 | |
| Net pension liability | 20,375,167 | 70,035,090 |
| Total Liabilities | | 74,997,785 |
| Deferred Inflows of Resources | | |
| Deferred inflows related to pensions | | 2,741,006 |
| Deferred inflows related to postemployment benefit obligations | | 9,885,386 |
| Total Deferred Inflows of Resources | | 12,626,392 |
| Net Position | | |
| Net investment in capital assets | | 10,495,072 |
| Restricted for | | |
| Opioid abatement | 462,532 | |
| Unrestricted (deficit) | (45,076,579) | |
| Total Net Position | | <u>\$ (34,118,975)</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, 2025**

Exhibit B

| | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position |
|--|-------------------------|---------------------------------|---|---|--|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| Functions/Programs | | | | | |
| Current | | | | | |
| Executive division | \$ 7,122,980 | \$ - | \$ 113,914 | \$ 93,440 | \$ (6,915,626) |
| Bonds and fines division | 399,399 | - | - | - | (399,399) |
| Finance division | 1,239,490 | - | - | - | (1,239,490) |
| Human resources division | 322,835 | - | - | - | (322,835) |
| Tax department | 697,805 | - | - | - | (697,805) |
| Civil department | 1,026,108 | 876,977 | 36,000 | - | (113,131) |
| Maintenance/road crew | 1,752,954 | - | 61,239 | - | (1,691,715) |
| Corrections administration division | 3,459,539 | - | 163,532 | - | (3,296,007) |
| Corrections division (DC-1) | 4,786,207 | 2,566,117 | 178,423 | - | (2,041,667) |
| Corrections division (DC-2) and work release facility | 7,985,138 | 4,361,529 | 390,381 | - | (3,233,228) |
| Court and courthouse security | 921,286 | - | 81,828 | - | (839,458) |
| Investigative division | 5,242,192 | 7,135 | 321,062 | - | (4,913,995) |
| Drug enforcement division | 2,679,701 | - | 446,260 | 78,388 | (2,155,053) |
| Enforcement division | 12,169,738 | 1,761,697 | 1,169,766 | 166,751 | (9,071,524) |
| Support services division | 1,220,671 | 20,450 | 36,000 | - | (1,164,221) |
| School resource officers | 5,242,037 | - | 429,609 | - | (4,812,428) |
| Corrections division (DC-3) | 5,827,480 | 4,250,905 | 235,533 | - | (1,341,042) |
| Debt Service | | | | | |
| Interest and other charges | 31,348 | - | - | - | (31,348) |
| Total Governmental Activities | <u>\$ 62,126,908</u> | <u>\$ 13,844,810</u> | <u>\$ 3,663,547</u> | <u>\$ 338,579</u> | <u>(44,279,972)</u> |
| General Revenues | | | | | |
| Taxes | | | | | |
| Ad valorem taxes levied for general purposes | | | | | 19,892,339 |
| Sales taxes authorized for general purposes | | | | | 18,270,150 |
| Grants and contributions not restricted to specific programs | | | | | |
| State revenue sharing | | | | | 747,850 |
| Non-employer pension contributions | | | | | 1,805,123 |
| Other grants and contributions | | | | | 14,520 |
| Interest earned | | | | | 797,867 |
| Other | | | | | 659,670 |
| Special item - gain on sale/disposal of assets | | | | | 89,809 |
| Total General Revenues | | | | | <u>42,277,328</u> |
| Change in Net Position | | | | | (2,002,644) |
| Net Position, Beginning of Year, As Restated | | | | | <u>(32,116,331)</u> |
| Net Position, End of Year | | | | | <u>\$ (34,118,975)</u> |

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, 2025**

Exhibit C

| | General Fund |
|---|----------------------|
| Assets | |
| Cash and cash equivalents | \$ 2,632,116 |
| Certificates of deposit | 5,555,999 |
| Investments | 14,485,663 |
| Receivables | 3,406,482 |
| Due from fiduciary funds | 373,795 |
| Inventories | 50,385 |
| Prepaid expenses | 498,365 |
| Total Assets | \$ 27,002,805 |
| Liabilities and Fund Balance | |
| Liabilities | |
| Accounts payable | \$ 692,096 |
| Accrued liabilities | 1,220,182 |
| Unearned revenue | 100 |
| Total Liabilities | 1,912,378 |
| Fund Balance | |
| Nonspendable | |
| Inventories | 50,385 |
| Restricted | |
| Opioid abatement | 462,532 |
| Unassigned | 24,577,510 |
| Total Fund Balance | 25,090,427 |
| Total Liabilities and Fund Balance | \$ 27,002,805 |

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, 2025

Exhibit D

| | |
|--|----------------------|
| Total Fund Balance - Governmental Funds | \$ 25,090,427 |
|--|----------------------|

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

Capital and right-of-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-of-use assets | 42,544,248 |
| Less - accumulated depreciation and amortization | <u>(31,339,158)</u> |
| | 11,205,090 |

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 | 8,867,047 |
| Deferred inflows of resources | <u>(2,741,006)</u> |

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 | 6,430,260 |
| Deferred inflows of resources | <u>(9,885,386)</u> |

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 | (44,632,088) |
| Compensated absences | <u>(7,368,134)</u> |
| Net pension liability | <u>(20,375,167)</u> |
| Lease liability | <u>(710,018)</u> |
| | <u>(73,085,407)</u> |

| | |
|---|-------------------------------|
| Total Net Position of Governmental Activities in the Statement of Net Position | <u>\$ (34,118,975)</u> |
|---|-------------------------------|

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

**Rapides Parish Sheriff
Alexandria, Louisiana**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
Year Ended June 30, 2025

Exhibit E

| | General Fund |
|--|---------------------|
| Revenues | |
| Taxes | |
| Ad valorem | \$ 19,892,339 |
| Sales | 18,270,150 |
| Intergovernmental | 6,305,787 |
| Fees, commissions, etc. | 12,303,519 |
| Interest earned | 797,867 |
| Other | 659,670 |
| Total Revenues | 58,229,332 |
| Expenditures | |
| Current | |
| Executive division | 6,699,338 |
| Bonds and fines division | 376,901 |
| Finance division | 786,638 |
| Human resources division | 305,361 |
| Tax department | 610,521 |
| Civil department | 924,604 |
| Maintenance/road crew | 1,534,370 |
| Corrections administration division | 3,107,294 |
| Corrections division (DC-1) | 4,446,596 |
| Corrections division (DC-2) and work release facility | 7,209,684 |
| Court and courthouse security | 851,803 |
| Investigative division | 4,568,723 |
| Drug enforcement division | 2,270,970 |
| Enforcement division | 10,498,078 |
| Support services division | 963,315 |
| School resource officers | 4,735,437 |
| Corrections division (DC-3) | 5,234,629 |
| Capital outlay | 3,119,902 |
| Debt service | |
| Principal | 468,114 |
| Interest and other charges | 31,348 |
| Total Expenditures | 58,743,626 |
| Excess (Deficiency) of Revenues Over Expenditures | (514,294) |
| Other Financing Sources (Uses) | |
| Sale of capital assets | 124,593 |
| Lease financing | 743,851 |
| Total Other Financing Sources (Uses) | 868,444 |
| Net Change in Fund Balance | 354,150 |
| Fund Balance, Beginning of Year | 24,736,277 |
| Fund Balance, End of Year | \$ 25,090,427 |

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 Balance to the Statement of Activities**
Year Ended June 30, 2025

Exhibit F

Net Change in Fund Balance - Governmental Funds \$ 354,150

**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 is less than depreciation and amortization expense in the period.

| | |
|--|--------------------|
| Capital outlays reported in the funds | 3,119,902 |
| Less - depreciation and amortization reported in the Statement of Activities | <u>(3,240,388)</u> |
| | (120,486) |

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 | (743,851) |
| Principal retirement | <u>468,114</u> |
| | (275,737) |

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 | 89,809 |
| Less - proceeds from the sale of assets | <u>(124,593)</u> |
| | (34,784) |

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 | (352,802) |
|--|-----------|

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.

| | |
|--|-------------|
| | (1,098,501) |
|--|-------------|

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.

| | |
|--|------------------|
| | <u>(474,484)</u> |
|--|------------------|

Change in Net Position of Governmental Activities

| | |
|--|-----------------------|
| | <u>\$ (2,002,644)</u> |
|--|-----------------------|

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, 2025

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 | \$ 797,662 | \$ 1,107,648 | \$ 489,415 | \$ 137,858 | \$ 240,114 | \$ 446,849 | \$ 3,219,546 |
| Receivables | - | - | - | - | 38,925 | 13,289 | 52,214 |
| Due from other funds | | | | | | | |
| Jail Inmate Fund | - | - | - | - | - | 1,650 | 1,650 |
| Total Assets | 797,662 | 1,107,648 | 489,415 | 137,858 | 279,039 | 461,788 | 3,273,410 |
| Liabilities | | | | | | | |
| Due to other funds | | | | | | | |
| General Fund | 88,394 | 23,402 | 1,990 | 20,065 | 125,079 | 114,865 | 373,795 |
| Work Release Inmate Fund | - | - | - | - | 1,650 | - | 1,650 |
| Total Liabilities | 88,394 | 23,402 | 1,990 | 20,065 | 126,729 | 114,865 | 375,445 |
| Net Position | | | | | | | |
| Restricted for: | | | | | | | |
| Inmates | - | - | - | - | 152,310 | 346,923 | 499,233 |
| Individuals and other governments | 709,268 | 1,084,246 | 487,425 | 117,793 | - | - | 2,398,732 |
| Total Net Position | \$ 709,268 | \$ 1,084,246 | \$ 487,425 | \$ 117,793 | \$ 152,310 | \$ 346,923 | \$ 2,897,965 |

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, 2025

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. | \$ 13,336,167 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 13,336,167 |
| Bonds, fines, and costs | - | - | 99,318 | 1,490,742 | - | - | 1,590,060 |
| Inmate deposits | - | - | - | - | 2,869,419 | 4,212,554 | 7,081,973 |
| Taxes, fees, etc. paid to tax collector | - | 138,578,362 | - | - | - | - | 138,578,362 |
| Miscellaneous | - | - | 2 | - | 5,479 | 1,582 | 7,063 |
| Total Additions | 13,336,167 | 138,578,362 | 99,320 | 1,490,742 | 2,874,898 | 4,214,136 | 160,593,625 |
| Deductions | | | | | | | |
| Taxes, fees, etc. distributed to taxing bodies and others | - | 138,482,981 | - | - | - | - | 138,482,981 |
| Deposits settled to: | | | | | | | |
| Sheriff's General Fund | 2,320,456 | - | - | 220,361 | 2,459,906 | 3,191,367 | 8,192,090 |
| Rapides Parish Police Jury | - | - | - | 445,075 | - | - | 445,075 |
| District Attorney | - | - | - | 280,171 | - | - | 280,171 |
| Indigent Defender | - | - | - | 238,850 | - | - | 238,850 |
| Clerk of Court | 298,486 | - | - | 56,695 | - | - | 355,181 |
| Louisiana Commission on Law Enforcement | - | - | - | 11,586 | - | - | 11,586 |
| Louisiana Traumatic Head and Spinal Cord Fund | - | - | - | 10,583 | - | - | 10,583 |
| Louisiana State Police | - | - | - | 6,040 | - | - | 6,040 |
| Louisiana Case Management Information System | - | - | - | 8,388 | - | - | 8,388 |
| Louisiana DARE program | - | - | - | 6,464 | - | - | 6,464 |
| Louisiana CASA program | - | - | - | 13,998 | - | - | 13,998 |
| Louisiana crime lab | - | - | - | 112,086 | - | - | 112,086 |
| Ninth Judicial Expense Fund | - | - | - | 27,996 | - | - | 27,996 |
| Crime Stoppers | - | - | - | 5,600 | - | - | 5,600 |
| Louisiana Supreme Court | - | - | - | 1,226 | - | - | 1,226 |
| Litigants | 10,199,255 | - | - | - | - | - | 10,199,255 |
| Other settlements | 12,001 | - | - | - | - | - | 12,001 |
| Other deductions | 263,112 | - | 17,786 | - | 382,139 | 940,010 | 1,603,047 |
| Total Deductions | 13,093,310 | 138,482,981 | 17,786 | 1,445,119 | 2,842,045 | 4,131,377 | 160,012,618 |
| Net Increase (Decrease) in Fiduciary Net Position | 242,857 | 95,381 | 81,534 | 45,623 | 32,853 | 82,759 | 581,007 |
| Net Position, Beginning of Year | 466,411 | 988,865 | 405,891 | 72,170 | 119,457 | 264,164 | 2,316,958 |
| Net Position, End of Year | \$ 709,268 | \$ 1,084,246 | \$ 487,425 | \$ 117,793 | \$ 152,310 | \$ 346,923 | \$ 2,897,965 |

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

Notes to Basic Financial Statements

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

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, 2025

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, 2025

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 governmental funds. The primary effect of internal activity has been eliminated from the Government-Wide 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.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic 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.

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, if any. 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.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic Financial Statements

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, 2025.

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.

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.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic Financial Statements

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 consist of all revenues earned at year-end that are not yet received at June 30, 2025. Major receivable balances for governmental activities include fees, commissions, and charges for services; sales taxes; and grants. The Sheriff carries receivables at cost less an allowance for doubtful accounts. On a periodic basis, the Sheriff evaluates its receivables and establishes the amount of its allowance for doubtful accounts. 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.

Capital Assets

In the Government-Wide Financial Statements, capital assets are capitalized and depreciated or amortized on a straight-line method over their estimated useful lives. The Sheriff has adopted a capitalization threshold of \$100,000 for right-of-use subscription assets and \$1,000 for all other capital assets for reporting purposes. All purchased capital assets are valued at cost 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.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic Financial Statements

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-of-use lease assets | Lease Term |
| Right-of-use subscription assets | Subscription Term |

Leases

In the Government-Wide Financial Statements, lessees recognize a lease liability and an intangible right-of-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-of-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-of-use lease asset. Short-term lease payments are expensed when incurred.

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-of-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-of-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-of-use subscription asset. The Sheriff entered into subscription-based technology arrangements (SBITA) for tax, accounting, and electronic document management software. These SBITA's expired on June 30, 2025. As a result, there are no right-of-use subscription liabilities or assets at June 30, 2025.

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.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic Financial Statements

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

Compensated absences include leave that is expected to be paid or otherwise settled. A compensated absences liability is recognized when the leave is attributable to services already rendered; the leave accumulates; and it is more likely than not that the leave will be used, paid, or otherwise settled. The compensated absences liability has been computed based on rates of pay in effect on June 30, 2025.

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 40 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.

The current and noncurrent liability for accrued leave benefits totaling \$7,368,134 at June 30, 2025 has been reported in the Government-Wide Financial Statements, representing the Sheriff's commitment to fund such costs from future operations. The amount due within one year has been estimated based on actual amounts used in previous years.

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:

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic Financial Statements

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.

Ad Valorem Taxes

The 2024 millage rates were adopted on August 20, 2024. The current year’s ad valorem taxes were levied, and a lien was created on October 30, 2024. The taxpayers were mailed their bills on November 25, 2024. Billed taxes are due December 31st and become delinquent on January 1 of the following year. Unpaid ad valorem taxes attach an enforceable lien on property located within the parish on January 1 of each 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 taxed.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic Financial Statements

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, 2025, the amount of supplemental wages received was \$2,841,083.

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.

GASB Statement No. 101 Implementation

In June 2022, GASB issued Statement No. 101, *Compensated Absences*, effective for fiscal years beginning after December 15, 2023. This statement supersedes GASB Statement No. 16 and provides updated guidance for the recognition and measurement of liabilities related to employees' compensated absences under a unified model.

The new standard defines compensated absences broadly to include leave that is expected to be paid or otherwise settled. Under GASB Statement No. 101, a liability must be recognized when (a) the leave is attributable to services already rendered; (b) the leave accumulates; and (c) it is more likely than not that the leave will be used, paid, or otherwise settled. This standard also clarifies that leave already used but not yet paid should be recognized as a liability.

Liabilities for compensated absences are measured using current pay rates in effect at the end of the reporting period and include salary-related payments that are directly and incrementally associated with the payment of compensated absences.

The implementation of GASB Statement No. 101 had the following effect, which also resulted in a restatement in accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections*:

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic Financial Statements

| Governmental Activities | Compensated Absences | Net Position |
|---------------------------------------|-------------------------|--------------------|
| Balance at June 30, 2024 | \$ 2,414,685 | \$ (27,515,684) |
| GASB No. 101 implementation | <u>4,600,647</u> | <u>(4,600,647)</u> |
| Balance at June 30, 2024, as restated | \$ 7,015,332 | \$ (32,116,331) |

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

Cash and Cash Equivalents and Certificates of Deposit

At June 30, 2025, the Sheriff had cash and cash equivalents and certificates of deposit as follows:

| | |
|--|------------------|
| Cash and cash equivalents - Governmental Funds | \$ 2,632,116 |
| Cash and cash equivalents - Fiduciary Funds | 3,219,546 |
| Certificates of Deposit - Governmental Funds | <u>5,555,999</u> |
| | \$ 11,407,661 |

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, 2025, the Sheriff's bank balance of \$13,260,098 was not exposed to custodial credit risk in that \$632,453 was insured and \$12,627,645 was collateralized by securities held by the pledging banks in the Sheriff's name.

Investments

The Sheriff's investments held at June 30, 2025, consist of \$14,485,663 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.

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:

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic Financial Statements

- 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.
- 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 70 days (from LAMP's historical yield information) as of June 30, 2025.
- 5) Foreign currency risk: Not applicable.

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

| | Governmental Activities | Fiduciary Funds |
|---|----------------------------|--------------------|
| Fees, commissions, and charges for services | \$ 1,956,379 | \$ - |
| Sales taxes | 1,395,463 | - |
| Grants | 54,092 | - |
| Due from inmates | - | 52,214 |
| Other | 548 | - |
| | <hr/> | <hr/> |
| | \$ 3,406,482 | \$ 52,214 |

4. Interfund Receivables, Payables, and Transfers

Amounts due from and due to other funds reported in the Fund Financial Statements at June 30, 2025, consist of the following:

| Receivable fund | Payable fund | Amount |
|-----------------|-----------------|------------|
| General Fund | Fiduciary Funds | \$ 373,795 |
| Fiduciary Funds | Fiduciary Funds | 1,650 |
| | | <hr/> |
| | | \$ 375,445 |

Balances at June 30, 2025, 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, a result of closing 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, 2025.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic Financial Statements

5. Inventories

| | |
|-----------------|------------------|
| Office supplies | \$ 14,278 |
| Auto parts | 36,107 |
| | <u>\$ 50,385</u> |

6. Prepaid Expenses

| | |
|--|-------------------|
| Insurance | \$ 169,054 |
| Information technology maintenance agreement | 329,311 |
| | <u>\$ 498,365</u> |

7. Capital Assets

Capital asset activity for the year ended June 30, 2025 was as follows:

| | Balance 7/1/24 | Additions | Deletions | Balance 6/30/25 |
|--|-------------------|----------------|----------------|--------------------|
| Governmental Activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land and improvements | \$ 849,822 | \$ - | \$ - | \$ 849,822 |
| Construction in progress | - | 27,066 | - | <u>27,066</u> |
| Total capital assets not being depreciated | 849,822 | 27,066 | - | 876,888 |
| Capital assets being depreciated: | | | | |
| Buildings and improvements | 17,767,425 | 177,261 | 246,592 | 17,698,094 |
| Vehicles | 9,980,562 | 1,704,497 | 513,097 | 11,171,962 |
| Radios | 2,749,694 | 137,682 | 1,245,233 | 1,642,143 |
| Boats | 176,075 | 28,002 | 67,926 | 136,151 |
| Office equipment and software | 3,673,978 | 39,389 | - | 3,713,367 |
| Camera/video | 1,379,379 | 40,430 | - | 1,419,809 |
| Weapons | 489,421 | - | 14,662 | 474,759 |
| Other | <u>4,077,703</u> | <u>221,724</u> | <u>-</u> | <u>4,299,427</u> |
| Total capital assets being depreciated | 40,294,237 | 2,348,985 | 2,087,510 | 40,555,712 |
| Right-of-use lease assets being amortized: | | | | |
| Land | - | 16,871 | - | 16,871 |
| Buildings and improvements | 433,334 | 726,980 | 433,334 | 726,980 |
| Machinery and equipment | <u>376,155</u> | <u>-</u> | <u>8,358</u> | <u>367,797</u> |
| Total right-of-use lease assets being amortized | 809,489 | 743,851 | 441,692 | 1,111,648 |
| Right-of-use subscription assets being amortized | <u>979,037</u> | <u>-</u> | <u>979,037</u> | <u>-</u> |
| Total capital assets being amortized | 1,788,526 | 743,851 | 1,420,729 | 1,111,648 |

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic Financial Statements

| | <u>Balance 7/1/24</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance 6/30/25</u> |
|--|---------------------------|---------------------|------------------|----------------------------|
| Less: | | | | |
| Accumulated depreciation for: | | | | |
| Buildings and improvements | 13,270,386 | 596,044 | 212,559 | 13,653,871 |
| Vehicles | 7,116,495 | 1,070,938 | 512,346 | 7,675,087 |
| Radios | 2,424,727 | 56,969 | 1,245,232 | 1,236,464 |
| Boats | 160,891 | 7,234 | 67,926 | 100,199 |
| Office equipment and software | 3,284,613 | 159,971 | - | 3,444,584 |
| Camera/video | 1,165,614 | 125,961 | - | 1,291,575 |
| Weapons | 409,462 | 29,729 | 14,662 | 424,529 |
| Other | 2,674,202 | 408,014 | - | 3,082,216 |
| Total accumulated depreciation | 30,506,390 | 2,454,860 | 2,052,725 | 30,908,525 |
| Accumulated amortization for: | | | | |
| Right-of-use lease assets | | | | |
| Land | - | 4,218 | - | 4,218 |
| Buildings and improvements | 408,037 | 207,042 | 433,334 | 181,745 |
| Machinery and equipment | 134,488 | 118,540 | 8,358 | 244,670 |
| Right-of-use subscription assets | 523,309 | 455,728 | 979,037 | - |
| Total accumulated amortization | 1,065,834 | 785,528 | 1,420,729 | 430,633 |
| Total capital assets being depreciated/amortized, net | 10,510,539 | (147,552) | 34,785 | 10,328,202 |
| Governmental Activities Capital Assets, Net | \$ 11,360,361 | \$ (120,486) | \$ 34,785 | \$ 11,205,090 |

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

| | | | |
|--|--|---------------------|--|
| Governmental Activities | | | |
| Executive division | | \$ 251,710 | |
| Bonds and fines division | | 881 | |
| Finance division | | 390,441 | |
| Human resources division | | 51 | |
| Tax department | | 74,955 | |
| Civil department | | 16,525 | |
| Maintenance/road crew | | 140,995 | |
| Corrections administration division | | 148,295 | |
| Corrections division (DC-1) | | 33,358 | |
| Corrections division (DC-2) and work release facility | | 279,383 | |
| Court and courthouse security | | 2,307 | |
| Investigative division | | 339,802 | |
| Drug enforcement division | | 234,588 | |
| Enforcement division | | 839,765 | |
| Support services division | | 216,694 | |
| School resource officers | | 31,397 | |
| Corrections division (DC-3) | | 239,241 | |
| Total Depreciation and Amortization Expense for Governmental Activities | | \$ 3,240,388 | |

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic Financial Statements

8. Accrued Liabilities

At June 30, 2025, the Sheriff reported \$1,217,681 as amounts payable to the Sheriff's Pension and Relief Fund for legally required contributions outstanding at year-end. This balance represents employee and employer contributions owed to the Sheriff's Pension and Relief Fund for May and June 2025. These outstanding contributions were remitted to the plan subsequent to year-end in accordance with statutory requirements.

| | |
|--------------------------|---------------------|
| Payroll Taxes | \$ 2,501 |
| Retirement contributions | <u>1,217,681</u> |
| | <u>\$ 1,220,182</u> |

9. Long-Term Liabilities

The following is a summary of the long-term liabilities for the year ended June 30, 2025:

| | Balance 7/1/24 | Additions | Deletions | Balance 6/30/25 |
|------------------------------------|----------------------|---------------------|----------------------|----------------------|
| Compensated absences | \$ 7,015,332* | \$ 3,063,171 | \$ 2,710,369 | \$ 7,368,134 |
| Postemployment benefit obligations | 50,184,495 | - | 5,552,407 | 44,632,088 |
| Lease liability | 284,804 | 743,851 | 318,637 | 710,018 |
| Subscription liability | 149,477 | - | 149,477 | - |
| Net pension liability (asset) | <u>30,078,173</u> | <u>-</u> | <u>9,703,006</u> | <u>20,375,167</u> |
| | <u>\$ 87,712,281</u> | <u>\$ 3,807,022</u> | <u>\$ 18,443,896</u> | <u>\$ 73,085,407</u> |

* The July 1, 2024, compensated absences balance is presented after the implementation of GASB Statement No. 101, which also resulted in a restatement in accordance with GASB Statement No. 100. See Note 1.

| | Balance 6/30/25 | Due Within One Year | Due in More Than One Year |
|------------------------------------|----------------------|------------------------|---------------------------------|
| Compensated absences | \$ 7,368,134 | \$ 2,710,369 | \$ 4,657,765 |
| Postemployment benefit obligations | 44,632,088 | - | 44,632,088 |
| Lease liability | 710,018 | 339,948 | 370,070 |
| Net pension liability (asset) | <u>20,375,167</u> | <u>-</u> | <u>20,375,167</u> |
| | <u>\$ 73,085,407</u> | <u>\$ 3,050,317</u> | <u>\$ 70,035,090</u> |

Compensated Absences

The liability for compensated absences is computed only at the end of each 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.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic Financial Statements

Postemployment Benefit Obligations

See Note 10 for further explanation of these obligations.

Lease Liability

See Note 11 for further explanation of this obligation.

Net Pension Liability (Asset)

See Note 12 for further explanation of this obligation.

10. 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 or age 55 with 12 years of service. Although employees may retire after age 55 and 12 years of service, medical/dental and life insurance benefits are not provided until employees have at least 15 years of service at retirement. Employees hired on or after January 1, 2012 have the same retirement eligibility requirements except that they must be at least age 55 with 30 years of service, age 60 with 20 years of service, or age 62 with 12 years of service. Employees hired on or after July 1, 2017 have the same retirement eligibility requirements except that they must be at least age 55 with 15 years of service.

Life insurance coverage is continued for 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, 2024, the following employees were covered by the benefit terms:

| | |
|--|-----|
| Inactive employees or beneficiaries currently receiving benefit payments | 194 |
| Inactive employees entitled to but not yet receiving benefit payments | - |
| Active employees | 525 |
| Total | 719 |

Total OPEB Liability

The Sheriff's total OPEB liability of \$44,632,088 was measured as of June 30, 2025 and was determined by an actuarial valuation as of that date.

**Rapides Parish Sheriff
Alexandria, Louisiana
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Notes to Basic Financial Statements

Actuarial Assumptions and Other Inputs: The total OPEB liability in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

| | |
|-----------------------------|---|
| Inflation | 3.0% |
| Salary increases | 3.0%, including inflation |
| Discount rate | 3.93% annually (as of the previous measurement date) |
| Healthcare cost trend rates | 5.20% annually (as of the end of year measurement date) |
| Mortality | Getzen model, initial trend of 5.5% |
| | Pub-2010/2021 |

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, 2024 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2024.

Changes in Total OPEB Liability

| | |
|--|--------------------|
| Balance at June 30, 2024 | \$ 50,184,495 |
| Changes for the year: | |
| Service cost | 486,033 |
| Interest | 1,981,801 |
| Differences between expected and actual experience | 1,753,415 |
| Changes in assumptions | (8,239,498) |
| Benefit payments and net transfers | <u>(1,534,158)</u> |
| Net changes | <u>(5,552,407)</u> |
| Balance at June 30, 2025 | \$ 44,632,088 |

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 (4.2%) or one percentage-point higher (6.2%) than the current discount rate:

| | Current | 1.0% Decrease (4.2%) | Discount Rate (5.2%) | 1.0% Increase (6.2%) |
|----------------------|---------------|-------------------------|-------------------------|-------------------------|
| Total OPEB Liability | \$ 51,251,673 | \$ 44,632,088 | \$ 39,259,595 | |

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:

**Rapides Parish Sheriff
Alexandria, Louisiana
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Notes to Basic Financial Statements

| | 1.0% Decrease | Current Healthcare Trend Rate | 1.0% Increase |
|----------------------|---------------|-------------------------------|---------------|
| | (4.5%) | (5.5%) | (6.5%) |
| Total OPEB Liability | \$ 40,284,087 | \$ 44,632,088 | \$ 49,898,666 |

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

For the year ended June 30, 2025, the Sheriff recognized OPEB expense of \$2,008,641. At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------|-------------------------------|
| Difference between expected and actual experience | \$ 4,966,671 | \$ 683,136 |
| Changes of assumptions | 1,463,589 | 9,202,250 |
| | \$ 6,430,260 | \$ 9,885,386 |

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> | |
|----------------------------|----------------|
| 2026 | \$ (1,149,108) |
| 2027 | (1,740,915) |
| 2028 | (1,182,844) |
| 2029 | 194,872 |
| 2030 | 194,872 |
| Thereafter | 227,997 |

11. Lease Liability

The Sheriff, as a lessee, has entered into lease agreements involving land, buildings, washer and dryer equipment, safety equipment, and copiers. As stated in Note 7, the total cost of the leased assets is recorded as \$1,111,648, less accumulated amortization of \$430,633.

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

| <u>Year Ending June 30,</u> | Principal Payments | Interest Payments | Total |
|-----------------------------|--------------------|-------------------|------------|
| 2026 | \$ 339,948 | \$ 26,098 | \$ 366,046 |
| 2027 | 279,913 | 16,626 | 296,539 |
| 2028 | 87,464 | 3,969 | 91,433 |
| 2029 | 2,693 | 7 | 2,700 |
| | \$ 710,018 | \$ 46,700 | \$ 756,718 |

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

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, 2024. Access to the report can be found on the Louisiana Legislative Auditor's website at www.lia.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 (12) years of creditable service may retire at age fifty-five (55); members with thirty (30) years of service may retire regardless of age. The retirement allowance is equal to three and one-third (3 1/3%) percent of the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) one hundred percent (100%) of average final compensation. Active, contributing members with at least ten (10) years of creditable service may retire at age sixty (60). 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 (12) years of creditable service may retire at age sixty-two (62); members with twenty (20) years of service may retire at age sixty (60); members with thirty (30) years of creditable service may retire at age fifty-five (55). The benefit accrual rate for such members with less than thirty (30) years of service is three percent (3%); for members with thirty (30) or more years of service; the accrual rate is three and one-third percent (3 1/3%). 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) one hundred percent (100%) of average final compensation. Members with twenty (20) or more years of service may retire with a reduced retirement at age fifty (50).

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 (36) 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 one hundred twenty-five percent (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 (60) 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 one hundred twenty-five percent (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 (60) 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 one hundred fifteen percent (115%) of the preceding twelve-month period.

Disability Benefits

A member is eligible to receive disability benefits if he has at least ten (10) 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 forty-five percent (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 seventy-five percent (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 fifty percent (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 (18) 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 fifteen percent (15%) of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed one hundred percent (100%). If a member dies with no surviving spouse, surviving children under age eighteen (18) will receive monthly benefits of fifteen percent (15%) of the member's final average compensation up to a maximum of sixty percent (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 (23), 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 (3) 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 (30) or more years, the Back-DROP period is the lesser of four (4) 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 two and a half percent (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 (60) and have been retired at least one (1) 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, 2024, the actual employer contribution rate was eleven and a half percent (11.50%) with an additional zero percent (0%) allocated from the Funding Deposit Account. Employer contributions for the plan year ended June 30, 2024 were \$3,273,640.

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, 2024 were \$1,805,123.

**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, 2025, the Sheriff reported a liability (asset) of \$20,375,167 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2024, 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, 2024, the Sheriff's proportion was 3.3721830%, which was a decrease of 0.0505470% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Sheriff recognized pension expense of \$6,276,637.

At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| Difference between expected and actual experience | \$ 4,045,714 | \$ 462,707 |
| Changes of assumptions | 1,033,062 | - |
| Changes in proportion and differences between the employer contributions and proportionate share of contributions | 439,752 | 355,947 |
| Differences between projected and actual earnings on pension plan investments | - | 1,922,352 |
| Employer contributions subsequent to the measurement date | <u>3,348,519</u> | <u>-</u> |
| | \$ 8,867,047 | \$ 2,741,006 |

The \$3,348,519 reported as deferred outflows of resources related to pensions resulting from the Sheriff's contributions subsequent to the June 30, 2024 measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2026. 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> | |
|----------------------------|---------------------|
| 2026 | \$ 585,011 |
| 2027 | 5,213,275 |
| 2028 | (1,326,529) |
| 2029 | (1,694,235) |
| | <u>\$ 2,777,522</u> |

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.

**Rapides Parish Sheriff
Alexandria, Louisiana
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Notes to Basic Financial Statements

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2024 are as follows:

| | |
|----------------------------------|--|
| Valuation Date | June 30, 2024 |
| Actuarial Cost Method | Individual Entry Age Normal Cost 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 | 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. |
| | 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. |
| | 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. |
| Expected Remaining Service Lives | 2024 – 5 years 2023 – 5 years 2022 – 5 years 2021 – 5 years 2020 – 6 years 2019 – 6 years |
| Cost-of-Living Adjustments | The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted 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. |

**Rapides Parish Sheriff
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Notes to Basic Financial Statements

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, 2024 were as follows:

| Asset Class | Target Asset Allocation | Real Return Arithmetic Basis | Long-term Expected Portfolio Real Rate of Return |
|------------------------------------|-------------------------|------------------------------|--|
| Equity Securities | 62% | 6.95% | 4.29 % |
| Fixed Income | 25 | 5.40 | 1.33 |
| Alternative Investments | 13 | 6.31 | 0.82 |
| Totals | 100% | | 6.44 |
| Inflation | | | 2.51 |
| Expected Arithmetic Nominal Return | | | 8.95 % |

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.

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, 2024:

| | Current | | |
|-------------------------------|--------------------------|--------------------------|--------------------------|
| | 1.0% Decrease (5.85%) | Discount Rate (6.85%) | 1.0% Increase (7.85%) |
| Net Pension Liability (Asset) | \$ 44,116,533 | \$ 20,375,167 | \$ 575,528 |

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic Financial Statements

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, 2025, 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 \$1,157,436,812.

Total law enforcement taxes levied during 2024 were \$20,208,854.

14. Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2025 include \$936,965 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 \$1,107,648. The unsettled balances of the Tax Collector Fund at June 30, 2025 consist of the following:

| | |
|--------------------------------------|---------------------|
| Protest taxes | \$ 936,965 |
| Undistributed interest | 10,300 |
| Redemptions and refunds to taxpayers | 97,848 |
| Tax notices and costs | 62,535 |
| Total | \$ 1,107,648 |

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

| | |
|-------------------------------|-----------------------|
| Rapides Parish School Board | \$ 58,834,325 |
| Rapides Parish Police Jury | 34,720,626 |
| Rapides Parish Sheriff | 19,940,650 |
| Rapides Parish Library | 8,085,898 |
| Red River Levee District | 2,571,427 |
| Red River Waterway Commission | 2,546,847 |
| Rapides Parish Assessor | 2,318,391 |
| Ward 9 Recreation District | 1,405,450 |
| Ward 10 Recreation District | 933,163 |
| Gravity Drainage District 1 | 341,514 |
| Gravity Drainage District 2 | 1,168,349 |
| Water District 11A | 166,045 |
| Fire District 12 | 345,917 |
| LA Forestry Commission | 31,584 |
| LA Tax Commission | 124,031 |
| | \$ 133,534,217 |

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic Financial Statements

For the fiscal year ended June 30, 2025, 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 | \$ 452,028 | \$ 224,619 | \$ 408,604 |
| Rapides Parish Police Jury | 311,714 | 86,450 | 269,364 |
| Rapides Parish Sheriff | 151,362 | 75,361 | 132,739 |
| Rapides Parish Library | 61,377 | 30,559 | 53,825 |
| Red River Levee District | 19,559 | 13,445 | 22,887 |
| Red River Waterway Commission | 19,335 | 9,633 | 16,956 |
| Rapides Parish Assessor | 17,600 | 8,763 | 15,435 |
| Ward 9 Recreation District | 7,137 | 6,389 | 5,355 |
| Ward 10 Recreation District | 6,382 | 1,954 | 2,654 |
| Gravity Drainage District 1 | 2,272 | 2,705 | 2,898 |
| Gravity Drainage District 2 | 8,797 | 2,452 | 19,087 |
| Water District 11A | 1,977 | 98 | 111 |
| Fire District 12 | 4,520 | 218 | 1,444 |
| LA Forestry Commission | 16 | - | 6 |
| LA Tax Commission | 200 | - | 681 |
| | <hr/> \$ 1,064,276 | <hr/> \$ 462,646 | <hr/> \$ 952,046 |

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, 2025, the plan assets totaled \$3,085,308, which is owned by the Plan participants.

17. Litigation and Claims

At June 30, 2025, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits, if any 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.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2025**

Notes to Basic Financial Statements

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 (5) years of its operation, with the option to renew for an additional five (5) 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, 2025, the Sheriff's ad valorem revenues were reduced by \$982,785 as a result of these abatements.

Required Supplementary Information

Rapides Parish Sheriff
Alexandria, Louisiana
Budgetary Comparison Schedule
General Fund
Year Ended June 30, 2025

Schedule I

| | Budgeted Amounts | | | Variance with Final Budget - Favorable (Unfavorable) |
|--|-------------------------|----------------------|----------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Taxes | | | | |
| Ad valorem | \$ 18,000,000 | \$ 19,500,000 | \$ 19,892,339 | \$ 392,339 |
| Sales | 16,000,000 | 16,200,000 | 18,270,150 | 2,070,150 |
| Intergovernmental | 5,020,000 | 5,690,000 | 6,305,787 | 615,787 |
| Fees, commissions, etc. | 10,560,000 | 12,240,000 | 12,303,519 | 63,519 |
| Interest earned | 777,500 | 757,500 | 797,867 | 40,367 |
| Other | 418,000 | 843,000 | 659,670 | (183,330) |
| Total Revenues | 50,775,500 | 55,230,500 | 58,229,332 | 2,998,832 |
| Expenditures | | | | |
| Current | | | | |
| Executive division | 6,338,889 | 5,548,580 | 6,699,338 | (1,150,758) |
| Bonds and fines division | 335,002 | 385,866 | 376,901 | 8,965 |
| Finance division | 825,968 | 781,902 | 786,638 | (4,736) |
| Human resources division | 296,233 | 321,347 | 305,361 | 15,986 |
| Tax department | 302,051 | 380,782 | 610,521 | (229,739) |
| Civil department | 810,019 | 920,767 | 924,604 | (3,837) |
| Maintenance/road crew | 1,332,957 | 1,531,184 | 1,534,370 | (3,186) |
| Corrections administration division | 2,579,795 | 3,128,224 | 3,107,294 | 20,930 |
| Corrections division (DC-1) | 3,863,622 | 4,547,258 | 4,446,596 | 100,662 |
| Corrections division (DC-2) and work release facility | 6,197,161 | 7,303,835 | 7,209,684 | 94,151 |
| Court and courthouse security | 862,664 | 870,055 | 851,803 | 18,252 |
| Investigative division | 4,107,292 | 4,716,873 | 4,568,723 | 148,150 |
| Drug enforcement division | 1,987,700 | 2,266,890 | 2,270,970 | (4,080) |
| Enforcement division | 8,784,461 | 10,452,333 | 10,498,078 | (45,745) |
| Support services division | 856,470 | 953,031 | 963,315 | (10,284) |
| School resource officers | 4,367,206 | 4,851,846 | 4,735,437 | 116,409 |
| Corrections division (DC-3) | 4,789,402 | 5,295,025 | 5,234,629 | 60,396 |
| Capital outlay | 2,000,000 | 2,798,695 | 3,119,902 | (321,207) |
| Debt service | | | | |
| Principal | - | - | 468,114 | (468,114) |
| Interest and other charges | - | - | 31,348 | (31,348) |
| Total Expenditures | 50,636,892 | 57,054,493 | 58,743,626 | (1,689,133) |
| Excess (Deficiency) of Revenues Over Expenditures | 138,608 | (1,823,993) | (514,294) | 1,309,699 |
| Other Financing Sources (Uses) | | | | |
| Sale of capital assets | 150,000 | 150,000 | 124,593 | (25,407) |
| Lease financing | - | - | 743,851 | 743,851 |
| Total Other Financing Sources (Uses) | 150,000 | 150,000 | 868,444 | 718,444 |
| Net Change in Fund Balance | 288,608 | (1,673,993) | 354,150 | 2,028,143 |
| Fund Balance, Beginning of Year | 24,736,277 | 24,736,277 | 24,736,277 | - |
| Fund Balance, End of Year | \$ 25,024,885 | \$ 23,062,284 | \$ 25,090,427 | \$ 2,028,143 |

See independent auditor's report.

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

Schedule J-1
(Continued)

| Total OPEB Liability | 6/30/2025 | 6/30/2024 | 6/30/2023 | 6/30/2022 |
|---|----------------------|----------------------|----------------------|----------------------|
| Service cost | \$ 486,033 | \$ 398,730 | \$ 632,230 | \$ 776,193 |
| Interest | 1,981,801 | 1,650,004 | 1,491,169 | 1,119,650 |
| Differences between expected and actual experience | 1,753,415 | 1,925,010 | 2,058,350 | (2,049,407) |
| Changes in assumptions | (8,239,498) | 2,658,707 | (595,524) | (8,174,590) |
| Benefit payments | (1,534,158) | (1,454,178) | (1,406,842) | (1,361,343) |
| Net change in Total OPEB Liability | (5,552,407) | 5,178,273 | 2,179,383 | (9,689,497) |
| Total OPEB liability, beginning of year | 50,184,495 | 45,006,222 | 42,826,839 | 52,516,336 |
| ↳ Total OPEB liability, end of year | \$ 44,632,088 | \$ 50,184,495 | \$ 45,006,222 | \$ 42,826,839 |
| Covered-employee payroll | \$ 29,726,140 | \$ 28,860,330 | \$ 23,035,691 | \$ 22,149,703 |
| Net OPEB liability as a percentage of covered-employee payroll | 150.14% | 173.89% | 195.38% | 193.35% |

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 Changes in Total OPEB Liability and Related Ratios

| | Schedule J-1 (Concluded) | | | |
|---|---|-----------------------------|-----------------------------|-----------------------------|
| | 6/30/2021 | 6/30/2020 | 6/30/2019 | 6/30/2018 |
| Total OPEB Liability | | | | |
| Service cost | \$ 777,300 | \$ 878,953 | \$ 805,689 | \$ 724,199 |
| Interest | 1,055,535 | 1,489,153 | 1,380,902 | 1,329,411 |
| Differences between expected and actual experience | 2,745,432 | (1,311,343) | 2,102,696 | 496,893 |
| Changes in assumptions | 805,410 | 5,450,828 | - | - |
| Benefit payments | <u>(1,258,246)</u> | <u>(1,327,828)</u> | <u>(1,065,002)</u> | <u>(1,093,624)</u> |
| Net change in Total OPEB Liability | 4,125,431 | 5,179,763 | 3,224,285 | 1,456,879 |
| Total OPEB liability, beginning of year | 48,390,905 | 43,211,142 | 39,986,857 | 38,529,978 |
| ↳ Total OPEB liability, end of year | <u>\$ 52,516,336</u> | <u>\$ 48,390,905</u> | <u>\$ 43,211,142</u> | <u>\$ 39,986,857</u> |
| Covered-employee payroll | \$ 18,522,350 | \$ 17,809,952 | \$ 23,035,229 | \$ 22,364,300 |
| Net OPEB liability as a percentage of covered-employee payroll | 283.53% | 271.71% | 187.59% | 178.80% |

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, 2025.

Change in assumptions: The discount rate increased from 3.93% to 5.20% for the June 30, 2025, actuarial report. The mortality rate was determined by using the Pub-2010 table for general employees and the MP-2021 scale for healthy retirees in 2025.

See independent auditor's report.

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

| | 6/30/2025 | 6/30/2024 | 6/30/2023 | 6/30/2022 | Schedule J-2 (Continued) |
|--|---------------------|---------------------|---------------------|---------------------|-------------------------------------|
| Actuarially determined contribution | \$ 3,045,218 | \$ 2,938,412 | \$ 2,972,467 | \$ 3,172,944 | |
| Contributions in relation to the actuarially determined contribution | | | | | |
| Employer-paid retiree premiums | 1,534,158 | 1,454,178 | 1,406,842 | 1,361,343 | |
| Total contributions | <u>1,534,158</u> | <u>1,454,178</u> | <u>1,406,842</u> | <u>1,361,343</u> | |
| Contribution deficiency (excess) | <u>\$ 1,511,060</u> | <u>\$ 1,484,234</u> | <u>\$ 1,565,625</u> | <u>\$ 1,811,601</u> | |
| Covered-employee payroll | \$ 29,726,140 | \$ 28,860,330 | \$ 23,035,691 | \$ 22,149,703 | |
| Contributions as a percentage of covered-employee payroll | 5.16% | 5.04% | 6.11% | 6.15% | |

This 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 - OPEB

| | 6/30/2021 | 6/30/2020 | 6/30/2019 | 6/30/2018 | Schedule J-2 (Concluded) |
|--|------------------|------------------|------------------|------------------|-------------------------------------|
| Actuarially determined contribution | \$ 3,000,837 | \$ 3,228,400 | \$ 2,979,828 | \$ 2,819,125 | |
| Contributions in relation to the actuarially determined contribution | | | | | |
| Employer-paid retiree premiums | 1,258,246 | 1,327,828 | 1,065,002 | 1,093,624 | |
| Total contributions | <u>1,258,246</u> | <u>1,327,828</u> | <u>1,065,002</u> | <u>1,093,624</u> | |
| Contribution deficiency (excess) | \$ 1,742,591 | \$ 1,900,572 | \$ 1,914,826 | \$ 1,725,501 | |
| Covered-employee payroll | \$ 18,522,350 | \$ 17,809,952 | \$ 23,035,229 | \$ 22,364,300 | |
| Contributions as a percentage of covered-employee payroll | 6.79% | 7.46% | 4.62% | 4.89% | |

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, 2024 |
| 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 dollar |
| Amortization period | Average remaining service life of actives and retirees |
| Inflation | 3.00% annually |
| Healthcare trend | Getzen model, initial trend of 5.50% |
| Salary increases | 3.00% annually |
| Discount rate | 3.93% annually (as of the previous measurement date) 5.20% annually (as of the end of year measurement date) |
| Retirement age | 4 years after attainment of 30 years of service at any age; on attainment of age 55 and 12 years of service; employees hired on and after 1/1/2012: attainment of age 55 and 30 years of service; or age 62 and 12 years of service. |
| Mortality | Pub-2010/2021 |

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) | | | | |
|--|-------------------------------------|------------------|------------------|------------------|------------------|
| | 6/30/2025 | 6/30/2024 | 6/30/2023 | 6/30/2022 | 6/30/2021 |
| Employer's proportion of the net pension liability (asset) | 3.372183% | 3.422730% | 3.406653% | 3.201015% | 3.026199% |
| Employer's proportionate share of the net pension liability (asset) | \$ 20,375,167 | \$ 30,078,173 | \$ 27,688,808 | \$ (1,586,264) | \$ 20,944,786 |
| Employer's covered-employee payroll | \$ 28,476,317 | \$ 27,438,931 | \$ 25,269,229 | \$ 23,320,901 | \$ 22,340,694 |
| Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll | 71.55% | 109.62% | 109.58% | -6.80% | 93.75% |
| Plan fiduciary net position as a percentage of the total pension liability | 89.40% | 83.90% | 83.90% | 101.04% | 84.73% |

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 | 6/30/2019 | 6/30/2018 | 6/30/2017 | 6/30/2016 |
| Employer's proportion of the net pension liability (asset) | 3.261050% | 3.418773% | 3.338608% | 3.414877% | 3.446158% |
| Employer's proportionate share of the net pension liability (asset) | \$ 15,425,514 | \$ 13,109,793 | \$ 14,457,086 | \$ 21,673,866 | \$ 15,361,309 |
| Employer's covered-employee payroll | \$ 22,787,731 | \$ 23,530,470 | \$ 23,124,853 | \$ 23,321,971 | \$ 22,848,582 |
| Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll | 67.69% | 55.71% | 62.52% | 92.93% | 67.23% |
| Plan fiduciary net position as a percentage of the total pension liability | 88.91% | 90.41% | 88.49% | 82.10% | 86.61% |

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See independent auditor's report.

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

Schedule K-2

| | Contributions in Relation to Contractually Required Contribution | | | Contribution Deficiency (Excess) | Employer's Covered Employee Payroll | Contributions as a Percentage of Covered Employee Payroll |
|--------------|--|---|--|--|--|---|
| | Contractually Required Contribution | Contractually Required Contribution | Contribution Deficiency (Excess) | | | |
| 6/30/2025 | \$ 3,348,519 | \$ 3,348,519 | \$ - | \$ 29,117,602 | | 11.50% |
| 6/30/2024 | 3,273,640 | 3,273,640 | - | 28,476,317 | | 11.50% |
| 6/30/2023 | 3,155,481 | 3,155,481 | - | 27,438,931 | | 11.50% |
| 6/30/2022 | 3,095,481 | 3,095,481 | - | 25,269,229 | | 12.25% |
| 6/30/2021 | 2,856,812 | 2,856,812 | - | 23,320,901 | | 12.25% |
| 52 6/30/2020 | 2,736,735 | 2,736,735 | - | 22,340,694 | | 12.25% |
| 6/30/2019 | 2,791,497 | 2,791,497 | - | 22,787,731 | | 12.25% |
| 6/30/2018 | 3,000,135 | 3,000,135 | - | 23,530,470 | | 12.75% |
| 6/30/2017 | 3,064,043 | 3,064,043 | - | 23,124,853 | | 13.25% |
| 6/30/2016 | 3,206,771 | 3,206,771 | - | 23,321,971 | | 13.75% |

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, 2025

Schedule K-3

Changes in benefit terms include:

There were no changes of benefit terms for the plan year ended June 30, 2024.

Changes of assumptions

There were no changes in the net investment rate of return per the year ended June 30, 2024 actuarial report.

There were no changes in the inflation interest rate per the year ended June 30, 2024 actuarial report.

There were no changes in the merit interest rate per the year ended June 30, 2024 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, 2025**

| | Final Budget | Actual | Schedule L (Continued) |
|--------------------------------|-------------------------|---------------|---|
| | | | Variance Favorable (Unfavorable) |
| Expenditures | | | |
| Executive division | | | |
| Current | | | |
| Salaries and related benefits | \$ 2,997,389 | \$ 4,114,881 | \$ (1,117,492) |
| Operating expenses | 2,516,191 | 2,545,870 | (29,679) |
| Grant subrecipient payment | 35,000 | 38,587 | (3,587) |
| Capital outlay | 197,993 | 147,919 | 50,074 |
| Debt service | | | |
| Principal | - | 5,425 | (5,425) |
| Interest and other charges | - | 381 | (381) |
| Total executive division | 5,746,573 | 6,853,063 | (1,106,490) |
| Bonds and fines division | | | |
| Current | | | |
| Salaries and related benefits | 366,002 | 357,171 | 8,831 |
| Operating expenses | 19,864 | 19,730 | 134 |
| Total bonds and fines division | 385,866 | 376,901 | 8,965 |
| Finance division | | | |
| Current | | | |
| Salaries and related benefits | 604,468 | 590,892 | 13,576 |
| Operating expenses | 177,434 | 195,746 | (18,312) |
| Capital outlay | 150,000 | - | 150,000 |
| Debt service | | | |
| Principal | - | 126,493 | (126,493) |
| Interest and other charges | - | 1,647 | (1,647) |
| Total finance division | 931,902 | 914,778 | 17,124 |
| Human resources division | | | |
| Current | | | |
| Salaries and related benefits | 247,133 | 226,935 | 20,198 |
| Operating expenses | 74,214 | 78,426 | (4,212) |
| Total human resources division | 321,347 | 305,361 | 15,986 |
| Tax department | | | |
| Current | | | |
| Salaries and related benefits | 285,051 | 287,886 | (2,835) |
| Operating expenses | 95,731 | 322,635 | (226,904) |
| Debt service | | | |
| Principal | - | 24,178 | (24,178) |
| Interest and other charges | - | 861 | (861) |
| Total tax department | 380,782 | 635,560 | (254,778) |

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana**
Statement of Expenditures - Budget and Actual
General Fund
Year Ended June 30, 2025

| | Final Budget | Actual | Schedule L (Continued) |
|---|-------------------------|---------------|---|
| | | | Variance Favorable (Unfavorable) |
| Civil department | | | |
| Current | | | |
| Salaries and related benefits | 853,519 | 844,328 | 9,191 |
| Operating expenses | 67,248 | 80,276 | (13,028) |
| Capital outlay | 77,191 | 77,191 | - |
| Debt service | | | |
| Principal | - | 4,079 | (4,079) |
| Interest and other charges | - | 156 | (156) |
| Total civil department | 997,958 | 1,006,030 | (8,072) |
| Maintenance/road crew | | | |
| Current | | | |
| Salaries and related benefits | 1,007,707 | 972,371 | 35,336 |
| Operating expenses | 523,477 | 561,999 | (38,522) |
| Capital outlay | 165,912 | 124,915 | 40,997 |
| Debt service | | | |
| Principal | - | 2,672 | (2,672) |
| Interest and other charges | - | 344 | (344) |
| Total maintenance/road crew | 1,697,096 | 1,662,301 | 34,795 |
| Corrections administration division | | | |
| Current | | | |
| Salaries and related benefits | 2,660,195 | 2,619,854 | 40,341 |
| Operating expenses | 468,029 | 487,440 | (19,411) |
| Capital outlay | 80,000 | 75,147 | 4,853 |
| Debt service | | | |
| Principal | - | 2,257 | (2,257) |
| Interest and other charges | - | 292 | (292) |
| Total corrections administration division | 3,208,224 | 3,184,990 | 23,234 |
| Corrections division (DC-1) | | | |
| Current | | | |
| Salaries and related benefits | 3,750,272 | 3,652,249 | 98,023 |
| Operating expenses | 796,986 | 794,347 | 2,639 |
| Capital outlay | 1,500 | - | 1,500 |
| Debt service | | | |
| Principal | - | 15,841 | (15,841) |
| Interest and other charges | - | 575 | (575) |
| Total corrections division (DC-1) | 4,548,758 | 4,463,012 | 85,746 |

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Expenditures - Budget and Actual
General Fund
Year Ended June 30, 2025**

| | Schedule L (Continued) | | |
|--|-----------------------------------|------------------|---|
| | Final Budget | Actual | Variance Favorable (Unfavorable) |
| Corrections division (DC-2) and work release facility | | | |
| Current | | | |
| Salaries and related benefits | 5,835,161 | 5,772,301 | 62,860 |
| Operating expenses | 1,468,674 | 1,437,383 | 31,291 |
| Capital outlay | 640,668 | 433,478 | 207,190 |
| Debt service | | | |
| Principal | - | 12,136 | (12,136) |
| Interest and other charges | - | 641 | (641) |
| Total corrections division (DC-2) and work release facility | <hr/> 7,944,503 | <hr/> 7,655,939 | <hr/> 288,564 |
| Court and courthouse security | | | |
| Current | | | |
| Salaries and related benefits | 852,664 | 839,343 | 13,321 |
| Operating expenses | 17,391 | 12,460 | 4,931 |
| Total court and courthouse security | <hr/> 870,055 | <hr/> 851,803 | <hr/> 18,252 |
| Investigative division | | | |
| Current | | | |
| Salaries and related benefits | 3,929,942 | 3,888,263 | 41,679 |
| Operating expenses | 786,931 | 680,460 | 106,471 |
| Capital outlay | 90,627 | 546,176 | (455,549) |
| Debt service | | | |
| Principal | - | 138,114 | (138,114) |
| Interest and other charges | - | 13,154 | (13,154) |
| Total investigative division | <hr/> 4,807,500 | <hr/> 5,266,167 | <hr/> (458,667) |
| Drug enforcement division | | | |
| Current | | | |
| Salaries and related benefits | 1,798,700 | 1,778,993 | 19,707 |
| Operating expenses | 468,190 | 491,977 | (23,787) |
| Capital outlay | 200,349 | 498,149 | (297,800) |
| Debt service | | | |
| Principal | - | 52,247 | (52,247) |
| Interest and other charges | - | 5,820 | (5,820) |
| Total drug enforcement division | <hr/> 2,467,239 | <hr/> 2,827,186 | <hr/> (359,947) |
| Enforcement division | | | |
| Current | | | |
| Salaries and related benefits | 9,207,111 | 9,098,526 | 108,585 |
| Operating expenses | 1,245,222 | 1,399,552 | (154,330) |
| Capital outlay | 980,978 | 1,030,138 | (49,160) |
| Debt service | | | |
| Principal | - | 60,859 | (60,859) |
| Interest and other charges | - | 6,656 | (6,656) |
| Total enforcement division | <hr/> 11,433,311 | <hr/> 11,595,731 | <hr/> (162,420) |

See independent auditor's report.

Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Expenditures - Budget and Actual
General Fund
Year Ended June 30, 2025

| | <u>Final Budget</u> | <u>Actual</u> | <u>Schedule L (Concluded)</u> |
|-----------------------------------|-----------------------------|-----------------------------|---|
| | | | <u>Variance Favorable (Unfavorable)</u> |
| Support services division | | | |
| Current | | | |
| Salaries and related benefits | 629,770 | 618,651 | 11,119 |
| Operating expenses | 323,261 | 344,664 | (21,403) |
| Capital outlay | 94,490 | 90,732 | 3,758 |
| Debt service | | | |
| Principal | - | 5,146 | (5,146) |
| Interest and other charges | - | 360 | (360) |
| Total support services division | <u>1,047,521</u> | <u>1,059,553</u> | <u>(12,032)</u> |
| School resource officers | | | |
| Current | | | |
| Salaries and related benefits | 4,720,706 | 4,632,297 | 88,409 |
| Operating expenses | 131,140 | 103,140 | 28,000 |
| Debt service | | | |
| Principal | - | 828 | (828) |
| Interest and other charges | - | 107 | (107) |
| Total school resource officers | <u>4,851,846</u> | <u>4,736,372</u> | <u>115,474</u> |
| Corrections division (DC-3) | | | |
| Current | | | |
| Salaries and related benefits | 3,867,202 | 3,794,379 | 72,823 |
| Operating expenses | 1,427,823 | 1,440,250 | (12,427) |
| Capital outlay | 118,987 | 96,057 | 22,930 |
| Debt service | | | |
| Principal | - | 17,839 | (17,839) |
| Interest and other charges | - | 354 | (354) |
| Total corrections division (DC-3) | <u>5,414,012</u> | <u>5,348,879</u> | <u>65,133</u> |
| Total Expenditures | <u>\$ 57,054,493</u> | <u>\$ 58,743,626</u> | <u>\$ (1,689,133)</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, 2025

Schedule M

Agency Head: Sheriff Mark Wood

| Purpose | Amount |
|-----------------------------|-------------------|
| Salary | \$ 213,934 |
| Benefits - Medicare | 3,102 |
| Benefits - health insurance | 10,536 |
| Benefits - retirement | 51,300 |
| Travel | 9,131 |
| Conference travel | 129 |
| Special meals | 702 |
| Total | \$ 288,834 |

See independent auditor's report.

Rapides Parish Sheriff
Alexandria, Louisiana
Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended June 30, 2025

Schedule N
(Continued)

As required by Act 87 of the 2020 Regular Legislative Session & Louisiana Revised Statute 24:515.2

Identifying Information

Entity Name: Rapides Parish Sheriff
 LLA Entity ID #: 3105
 Date that reporting period ended: 6/30/2025

| Cash Basis Presentation | Amounts for 7/1/24-12/31/24 | Amounts for 1/1/25-6/30/25 |
|--|--|---------------------------------------|
| Beginning Cash Balance | \$ 586,397 | \$ 363,130 |
| Collections | | |
| Civil fees | 2,459,702 | 2,593,411 |
| Bond fees | 222,168 | 267,239 |
| Cash bonds | - | - |
| Asset forfeiture/sale | - | - |
| Pre-trial diversion program fees | - | - |
| Criminal court costs/fees | 271,407 | 373,010 |
| Criminal fines - contempt | - | - |
| Criminal fines - other/non-contempt | 152,309 | 186,265 |
| Restitution | - | - |
| Probation/parole/supervision fees | - | - |
| Service fees | 8,437 | 9,908 |
| Collection fees | - | - |
| Interest earnings on collected balances | - | - |
| Other | - | - |
| Total Collected | 3,114,023 | 3,429,833 |
| Deductions: Collections Retained by the Rapides Parish Sheriff | | |
| Collection fee for collecting/disbursing to others based on percentage of collection | - | - |
| Collection fee for collecting/disbursing to others based on fixed amount | - | - |
| Other amounts "self-disbursed" | | |
| Civil fees | 408,108 | 310,220 |
| Bond fees | 72,797 | 73,135 |
| Cash bonds | - | - |
| Asset forfeiture/sale | - | - |
| Pre-trial diversion program fees | - | - |
| Criminal court cost/fees | 7,250 | 9,086 |
| Criminal fines - contempt | 17,316 | 21,118 |
| Criminal fines - other/non-contempt | - | - |
| Restitution | - | - |
| Probation/parole/supervision fees | - | - |
| Service fees | 7,992 | 8,983 |
| Collection fees | - | - |
| Interest earnings on collected balances | - | - |
| Other | - | - |
| Total Collections Retained by the Rapides Parish Sheriff | 513,463 | 422,542 |
| Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits | | |
| Collection/processing fees paid to third party entities | - | - |
| Civil fee refunds | - | - |
| Bond refunds | - | - |
| Restitution disbursements to individuals and entities, excluding governments and nonprofits | - | - |
| Other disbursements to individuals and entities, excluding governments and nonprofits | 2,173,409 | 1,720,472 |
| Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits | 2,173,409 | 1,720,472 |

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana**
Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended June 30, 2025

**Schedule N
(Continued)**

As required by Act 87 of the 2020 Regular Legislative Session & Louisiana Revised Statute 24:515.2

Identifying Information

Entity Name: Rapides Parish Sheriff
 LLA Entity ID #: 3105
 Date that reporting period ended: 6/30/2025

| Cash Basis Presentation | Amounts for 7/1/24-12/31/24 | Amounts for 1/1/25-6/30/25 |
|---|--|---------------------------------------|
| Deductions: Total Disbursements to Other Governments & Nonprofits | | |
| Agency Receiving Money/Disbursement Type | | |
| District Attorney for the 9th Judicial District - criminal court costs/fees | 48,796 | 69,088 |
| District Attorney for the 9th Judicial District - criminal fines - other/non-contempt | 17,316 | 21,118 |
| District Attorney for the 9th Judicial District - bond fees | 61,699 | 62,154 |
| 9th Judicial District Public Defender - bond fees | 55,689 | 56,304 |
| 9th Judicial District Public Defender - criminal court costs/fees | 51,549 | 74,273 |
| 9th Judicial District Public Defender - criminal fines - other/non-contempt | 385 | 650 |
| Rapides Parish Clerk of Court - criminal court costs/fees | 22,306 | 29,645 |
| Rapides Parish Clerk of Court - bond fees | 2,404 | 2,340 |
| Office of State Police Public Safety Services - criminal court costs/fees | 3,359 | 2,681 |
| Children's Advocacy Network - criminal court costs/fees | 5,736 | 8,262 |
| Rapides Parish Police Jury - criminal court costs/fees | 38,889 | 55,520 |
| Rapides Parish Police Jury - criminal fines - other/non-contempt | 109,667 | 133,748 |
| Rapides Parish Police Jury - bond fees | 53,285 | 53,964 |
| 9th Judicial District Court Judicial Expense Fund - criminal court costs/fees | 11,472 | 16,524 |
| Crime Stoppers of CENLA - criminal court costs/fees | 2,295 | 3,305 |
| Criminalistics Laboratory North Louisiana - criminal court costs/fees | 46,674 | 60,668 |
| Criminalistics Laboratory North Louisiana - bond fees | 2,404 | 2,340 |
| Department of the Treasury - criminal court costs/fees | 3,436 | 4,953 |
| Louisiana Department of Health - criminal court costs/fees | 5,056 | 5,528 |
| LA Commission on Law Enforcement and Administration of Criminal Justice - criminal court costs/fees | 5,116 | 6,470 |
| LA Commission on Law Enforcement and Administration of Criminal Justice - drug abuse education and treatment dedicated fund account - criminal court costs/fees | 3,325 | 3,139 |
| Supreme Court - criminal court costs/fees | 491 | 735 |
| Rapides Parish Clerk of Court - civil fees | 90,987 | 38,656 |
| Ascension Parish Sheriff - civil fees | 24 | - |
| Avoyelles Parish Sheriff - civil fees | - | 64 |
| Bossier Parish Sheriff - civil fees | - | 50 |
| Caddo Parish Sheriff - civil fees | 154 | - |
| Calcasieu Parish Sheriff - civil fees | - | 40 |
| City of Alexandria - civil fees | 3,098 | 494 |
| City of Pineville - civil fees | 1,218 | 195 |
| East Baton Rouge Parish Sheriff - civil fees | 532 | 291 |
| Evangeline Parish Sheriff - civil fees | - | 33 |
| Grant Parish Sheriff - civil fees | 647 | 191 |
| Iberia Parish Sheriff - civil fees | 35 | - |
| Jefferson Parish Sheriff - civil fees | 300 | 270 |
| Lafayette Parish Sheriff - civil fees | 74 | 78 |

See independent auditor's report.

Rapides Parish Sheriff
Alexandria, Louisiana
Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended June 30, 2025

Schedule N
(Concluded)

As required by Act 87 of the 2020 Regular Legislative Session & Louisiana Revised Statute 24:515.2

Identifying Information

Entity Name: Rapides Parish Sheriff
 LLA Entity ID #: 3105
 Date that reporting period ended: 6/30/2025

Cash Basis Presentation

| | Amounts for 7/1/24-12/31/24 | Amounts for 1/1/25-6/30/25 |
|---|--|---------------------------------------|
| Natchitoches Parish Sheriff - civil fees | 151 | - |
| Orleans Parish Sheriff Civil - civil fees | 90 | - |
| Ouachita Parish Sheriff - civil fees | 1,015 | 646 |
| Sabine Parish Sheriff - civil fees | 65 | - |
| St. Landry Parish Sheriff - civil fees | 236 | - |
| Town of Woodworth - civil fees | - | 12 |
| Vernon Parish Clerk of Court - civil fees | 237 | - |
| Vernon Parish Sheriff - civil fees | 206 | - |
| Total Disbursements to Other Governments & Nonprofits | 650,418 | 714,429 |
| Total Amounts Disbursed/Retained | 3,337,290 | 2,857,443 |
| Ending Cash Balance | \$ 363,130 | \$ 935,520 |
| Ending Balance of "Partial Payments" Collected but not Disbursed | \$ - | \$ - |
| Other Information: | | |
| Ending balance of 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, 2025

Schedule O

Cash Basis Presentation

As required by Act 87 of the 2020 Regular Legislative Session and Louisiana Revised Statute 24:515.2

Identifying Information

| | |
|-----------------------------------|------------------------|
| Entity Name: | Rapides Parish Sheriff |
| LLA Entity ID #: | 3105 |
| Date that reporting period ended: | 6/30/2025 |

③ Ending Balance of Amounts Assessed but Not Received

| | Amounts for 7/1/24-12/31/24 | Amounts for 1/1/25-6/30/25 |
|----|--|---------------------------------------|
| \$ | - | \$ |

Details of Receipts from Collecting/Disbursing Agency

Agency Remitting Money:

District Attorney for the 9th Judicial District

Total Receipts

| | Amounts for 7/1/24-12/31/24 | Amounts for 1/1/25-6/30/25 |
|-----------------|--|---------------------------------------|
| Remittance Type | Asset forfeiture/sale | \$ 249,235 |
| | | \$ 88,497 |
| | <hr/> | <hr/> |
| | \$ 249,235 | \$ 88,497 |

See independent auditors report.



MARK WOOD
Sheriff and Tax Collector - Rapides Parish

AFFIDAVIT

(Required by R.S. 24:513(B))

STATE OF LOUISIANA

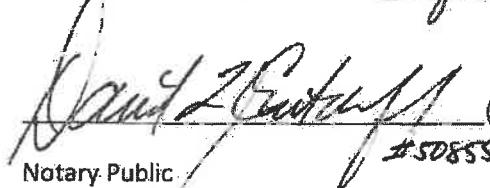
PARISH OF RAPIDES

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, 2024 to June 30, 2025 and that the cash in bank and on hand available for settlement of the unsettled collections amounting to \$1,107,648.13.

A handwritten signature of Mark Wood in black ink.

Sheriff, Tax Collector

SWORN to and subscribed before me, this 18th day of August, 2025



A handwritten signature of a Notary Public, followed by the text "(Signature)" and the number "#50855".

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, 2025, 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 16, 2025.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2025-001 that we consider to be a material weakness.





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 2025-002, 2025-003, and 2025-004.

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 16, 2025

**Rapides Parish Sheriff
Alexandria, Louisiana
Schedule of Findings and Responses
For Year Ended June 30, 2025**

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? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| Significant deficiency(ies) identified that are not considered to be material weaknesses? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> None reported |
| Noncompliance material to financial statements? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Other matters | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| <i>Management's Corrective Action Plan</i> | See Attached | |
| <i>Management's Summary Schedule of Prior Audit Findings</i> | See Attached | |
| <i>Federal Awards</i> | Not applicable | |

Section II – Findings Related to the Financial Statements

Finding 2025-001 – Purchasing Approval Process

Criteria: The Rapides Parish Sheriff's purchasing policies and procedures require an approved purchase order prior to making purchases. This control is designed to ensure proper authorization, budgetary compliance, and prevention of unauthorized or unnecessary expenditures.

Condition and Context: During our test of controls over cash disbursements, we noted four of the twenty-five disbursements tested included purchase orders dated after the purchase date, indicating that the purchase was made before the required approval was obtained.

Cause and Effect: Failure to follow the appropriate purchasing approval processes and procedures results in potential unauthorized or unnecessary purchases, improper charges to department budgets, excessive costs incurred, or purchases for personal use.

Recommendation: We recommend that the Sheriff personnel follow their purchasing approval procedures.

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

**Rapides Parish Sheriff
Alexandria, Louisiana
Schedule of Findings and Responses
For Year Ended June 30, 2025**

Finding 2025-002 – 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 two 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 2025-003 – 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.

Condition and Context: The Rapides Parish Sheriff could not provide documentation to verify compliance with this training requirement on six 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 elected officials 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: See Management's Corrective Action Plan.

**Rapides Parish Sheriff
Alexandria, Louisiana
Schedule of Findings and Responses
For Year Ended June 30, 2025**

Finding 2025-004 – Compliance with Louisiana Revised Statute 42:1267 Cybersecurity Training Requirement

Criteria: Pursuant to Louisiana Revised Statute (R.S.) 42:1267, each state and local agency shall identify employees or elected officials who have access to the agency's information technology assets and require those employees and elected officials to complete cybersecurity training. Each new state and local agency official or employee with access to the agency's information technology assets shall complete this training within the first thirty days of initial service or employment with the agency. The agency head shall periodically require an internal review to ensure compliance.

Condition and Context: The Rapides Parish Sheriff could not provide documentation to verify compliance with this training requirement on seven 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 cybersecurity training requirement.

Recommendation: We recommend that all required employees and elected officials of the Rapides Parish Sheriff comply with the provisions of Louisiana R.S. 42:1267 and that an effective centralized system of monitoring and enforcing compliance be established.

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, 2025.

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, 2024 through June 30, 2025

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

Findings Related to the Financial Statements

Finding 2025-001 – Purchasing Approval Process

Summary: The Rapides Parish Sheriff's purchasing policies and procedures require an approved purchase order prior to making purchases. This control is designed to ensure proper authorization, budgetary compliance, and prevention of unauthorized or unnecessary expenditures. Four of the twenty-five disbursements tested included purchase orders dated after the purchase date, indicating that the purchase was made before the required approval was obtained.

Recommendation: The auditors recommend that the Rapides Parish Sheriff personnel follow our purchasing approval procedures.

Management's Response: The Department has purchasing policies in place that require approved purchase orders prior to purchases. We will continue to train and educate staff to improve compliance with these policies.



Management's Corrective Action Plan

Finding 2025-002 – Compliance with Louisiana Revised Statute 42:1170 Ethics Requirement

Summary: 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 public employment or term of office. The Rapides Parish Sheriff should monitor and document compliance with this requirement. Compliance with this training requirement could not be verified for two of forty randomly selected employees.

Recommendation: The auditors recommend that all required employees and elected officials 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.

Response: The Sheriff has an established centralized system for monitoring compliance and will continue to enforce policies and procedures to ensure increased compliance.

Finding 2025-003 – Compliance with Louisiana Revised Statute 42:343 Sexual Harassment Training Requirement

Summary: 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 Rapides Parish Sheriff should monitor and document compliance with this requirement. Compliance with this training requirement could not be verified for six of forty randomly selected employees.

Recommendation: The auditors recommend that all required employees and elected officials 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.

Response: The Sheriff has an established centralized system for monitoring compliance and will continue to enforce policies and procedures to ensure increased compliance.



MARK WOOD
Sheriff and Tax Collector - Rapides Parish

Management's Corrective Action Plan

Finding 2025-004 – Compliance with Louisiana Revised Statute 42:1267 Cybersecurity Training Requirement

Summary: Pursuant to Louisiana Revised Statute (R.S.) 42:1267, each state and local agency shall identify employees or elected officials who have access to the agency's information technology assets and require those employees and elected officials to complete cybersecurity training. Each new state and local agency official or employee with access to the agency's information technology assets shall complete this training within the first thirty days of initial service or employment with the agency. The Rapides Parish Sheriff should monitor and document compliance with this requirement. Compliance with this training requirement could not be verified for seven of forty randomly selected employees.

Recommendation: The auditors recommend that all required employees and elected officials of the Rapides Parish Sheriff comply with the provisions of Louisiana R.S. 42:1267 and that an effective centralized system of monitoring and enforcing compliance be established.

Response: The Sheriff has an established centralized system for monitoring compliance and will continue to enforce policies and procedures to ensure increased compliance.



MARK WOOD
Sheriff and Tax Collector - Rapides Parish

**Management's Summary Schedule of Prior Audit Findings
Year Ended June 30, 2024**

Finding 2024-001 – 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, 2024 was made available for public inspection on June 23, 2023, eight days prior to the beginning of the fiscal year.

Current Status: Resolved.

Rapides Parish Sheriff

*Statewide Agreed-Upon Procedures
Report*

Alexandria, Louisiana

June 30, 2025



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

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, 2024 through June 30, 2025. 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, 2024 through June 30, 2025. 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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- 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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- I) **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: Not applicable - no prior year exceptions noted.

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, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on proprietary funds, and semi-annual budget-to-actual comparisons, 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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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 within one (1) month of the date the reconciliation was prepared. (e.g., initialed and dated or 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: In our testing of five (5) bank reconciliations, we noted one (1) reconciliation that included no evidence of the date prepared; four (4) bank reconciliations with no evidence of management review; and five (5) bank reconciliations with no evidence that reconciling items outstanding for more than twelve (12) months had been researched.

Management's Response: Management review will be clearly noted on the bank reconciliations and outstanding items will be researched and action taken to resolve the outstanding items in a timely manner.

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.

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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 [e.g., 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:

- a) Employees responsible for cash collections do not share cash drawers/registers;
- b) Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
- 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 custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

Results: In our testing of five (5) collection locations, we noted one (1) location in which the employee responsible for collecting cash is also responsible for preparing/making bank deposits and the employee responsible for collecting cash is also responsible for posting collection entries to the general ledger or subsidiary ledgers.

Management's Response: The Sheriff will, with cost and benefits considered, modify the duties of those involved to properly segregate the duties of employees as it relates to cash receipts.

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.

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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.
- d) Observe that 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 eight (8) of the ten (10) items examined.

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.

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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;
- 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: In our test of five (5) locations, we noted three (3) locations in which the employee/official responsible for signing checks does not mail the payment, but gives the signed checks to an employee to mail who is also responsible for processing payments.

Management's Response: The Sheriff will, with cost and benefits considered, modify the duties of those involved to properly segregate the duties of employees as it relates to mailing of cash disbursements.

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:

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- 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: In our test of five (5) non-payroll-related electronic disbursements from the main operating account, we noted five (5) disbursements that were not approved by only those persons authorized to disburse funds and not approved by the required number of authorized signers per the entity's policy.

Management's Response: Electronic funds transfers will only be approved by those persons authorized to disburse funds as required by the department's policy.

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: Not applicable - no prior year exceptions noted.

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13. Procedure: Using the listing prepared by management, randomly select five (5) cards [or all cards if 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

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

Results: Not applicable - no prior year exceptions noted.

14. Procedure: Using the monthly statements or combined statements selected under procedure #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: Not applicable - no prior year exceptions noted.

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

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- 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 (doa.la.gov/doa/ost/ppm-49-travel-guide/) 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 Policies and Procedures procedure #1g; and
- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: Not applicable - no prior year exceptions noted.

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. *Alternatively, 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;
 - 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

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- 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: Not applicable - no prior year exceptions noted.

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: Not applicable - no prior year exceptions noted.

18. **Procedure:** Randomly select one (1) pay period during the fiscal period. For the five (5) employees or officials selected under procedure #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 agrees to the authorized salary/pay rate found within the personnel file.

Results: Not applicable - no prior year exceptions noted.

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.

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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: Not applicable - no prior year exceptions noted.

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) have been paid, and any associated forms have been filed, by required deadlines.

Results: Not applicable - no prior year exceptions noted.

Ethics

21. **Procedure:** Using the five (5) randomly selected employees/officials from Payroll and Personnel procedure #17 obtain ethics documentation from management, and

- Observe whether the documentation demonstrates that each employee/official completed one (1) hour of ethics training during the calendar year as required by R.S. 42:1170; and
- 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: Not applicable - no prior year exceptions noted.

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

Results: Not applicable - no prior year exceptions noted.

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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 that 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 the 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 the Rapides Parish Sheriff had no outstanding bonds/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 the 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: Not applicable - no prior year exceptions noted.

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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.
- d) Randomly select five (5) terminated employees [or all terminated employees if less than five (5)] using the list of terminated employees obtained in Payroll and Personnel procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- e) Using the five (5) randomly selected employees/officials from Payroll and Personnel procedure #17, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
 - i. Hired before June 9, 2020 - completed the training; and
 - ii. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

Results: Not applicable - testing not required in Year 2.

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Prevention of Sexual Harassment

28. **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.

Results: Not applicable - no prior year exceptions noted.

29. **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: Not applicable - no prior year exceptions noted.

30. **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: Not applicable - no prior year exceptions noted.



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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.

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.

Payne, Moore & Herrington, LLP

Payne, Moore & Herrington, LLP
Alexandria, Louisiana

December 16, 2025