

WEST BATON ROUGE PARISH SHERIFF

FINANCIAL REPORT

JUNE 30, 2025

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INDEPENDENT AUDITORS' REPORT

Honorable Jeffrey M. Bergeron
West Baton Rouge Parish Sheriff
Port Allen, Louisiana

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Baton Rouge 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 as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the West Baton Rouge Parish Sheriff, 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 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 these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, the schedule of changes in net OPEB liability and related ratios, the schedule of the Sheriff's proportionate share of the net pension liability (asset) and the schedule of West Baton Rouge Parish Sheriff's contributions on pages 4 through 9, 39 through 43, respectively, be presented to supplement the basic financial statements. Such 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The non-major governmental funds - combining financial statements, custodial funds - combining statement of fiduciary net position, custodial funds - combining statement of changes in fiduciary net position, sheriff's sworn statement, schedule of compensation, benefits and payments to agency head or chief executive officer, and the justice system funding schedule – collecting/dispersing entity presented on pages 44 through 51 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the non-major governmental funds - combining financial statements, custodial funds - combining statement of fiduciary net position, custodial funds - combining statement of changes in fiduciary net position, sheriff's sworn statement, schedule of compensation, benefits and payments to agency head or chief executive officer, and the justice system funding schedule, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Requirements by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 31, 2025 on our consideration of West Baton Rouge 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 West Baton Rouge 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 Sheriff's internal control over financial reporting and compliance.

Diez, Dupuy + Ruiz

Gonzales, Louisiana
December 31, 2025

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

This section of West Baton Rouge Sheriff's annual financial report presents our discussion and analysis of the Sheriff's financial performance during the fiscal year that ended on June 30, 2025. This document focuses on the current year's activities, resulting changes, and currently known facts in comparison with the prior year's information (where available).

FINANCIAL HIGHLIGHTS

- The Sheriff's total net position (deficit) decreased \$4,491,368 or 67.2 percent over the course of this year's operations.
- Expenses for the year were \$27,799,064, a decrease of \$3,041,397 from prior year.
- During the year, the Sheriff's governmental funds expenditures were \$5,212,105 less than the \$31.2 million generated by ad valorem taxes, charges for services, operating grants for intergovernmental programs and other financing sources.
- The general fund reported an increase in fund balance this year of \$4,425,139.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts—management's discussion and analysis (this section), the basic financial statements, required supplementary information, and other supplementary information. The basic financial statements include two kinds of statements that present different views of the Sheriff:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Sheriff's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Sheriff's government, reporting the Sheriff's operations in more detail than the government-wide statements.
 - The governmental funds statements tell how general government services like public safety were financed in the short term as well as what remains for future spending.
 - Fiduciary fund statements provide information about the financial relationships in which the Sheriff acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Sheriff's financial statements, including the portion of the Sheriff's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

Figure A-1			
	Government-wide Statements	Governmental Funds	Fiduciary Funds
Scope	Entire Sheriff government (except fiduciary funds)	The activities of the Sheriff that are not proprietary or fiduciary, such as public safety	Instances in which the Sheriff is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none"> • Statement of net position • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures, and changes in fund balances 	<ul style="list-style-type: none"> • Statement of fiduciary net position • Statement of changes in fiduciary net position
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; the Sheriff's funds do not currently contain capital assets, although they can
Type of Inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments are due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

Government-wide Statements

The government-wide statements report information about the Sheriff as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Sheriff's net position and how they have changed. Net position—the difference between the Sheriff's assets, deferred outflows of resources and liabilities and deferred inflows of resources—is one way to measure the Sheriff's financial health, or position.

- Over time, increases or decreases in the Sheriff's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Sheriff you need to consider additional nonfinancial factors such as changes in the Sheriff's property tax base and growth of West Baton Rouge Parish.

The government-wide financial statements of the Sheriff include:

- Governmental activities—most of the Sheriff's basic services are included here, such as police. Ad valorem taxes, state and federal grants, and fees, charges, and commissions for services finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the Sheriff's most significant funds, not the Sheriff as a whole. Funds are accounting devices that the Sheriff uses to keep track of specific sources of funding and spending for particular purposes.

The Sheriff has two kinds of funds:

- Governmental funds – The Sheriff's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- Fiduciary funds—These funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. We exclude these activities from the Sheriff's government-wide financial statements because the Sheriff cannot use these assets to finance its operations. The fiduciary net position and changes in fiduciary net position are included on pages 16-17.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

Net position. The Sheriff's net position (deficit) decreased between fiscal years 2025 and 2024 to a deficit of approximately \$2.2 million. (See Table A-1.)

Table A-1
Sheriff's Net Position

	Governmental Activities	
	June 30, 2025	June 30, 2024
Current and other assets	\$ 19,532,997	\$ 14,406,372
Non-depreciable capital assets	446,331	446,331
Capital assets, net of accumulated depreciation/amortization	6,547,440	7,244,145
Total assets	26,526,768	22,096,848
Deferred outflows of resources	9,468,098	14,053,549
Total assets and deferred outflows of resources	35,994,866	36,150,397
Current liabilities	926,357	838,385
Noncurrent liabilities	23,352,638	28,602,824
Total liabilities	24,278,995	29,441,209
Deferred inflows of resources	13,906,935	13,391,620
Total liabilities and deferred inflows of resources	38,185,930	42,832,829
Net position		
Net investment in capital assets	5,478,575	5,980,613
Restricted for grants	12,975	12,298
Unrestricted deficit	(7,682,614)	(12,675,343)
Total net position (deficit)	\$ (2,191,064)	\$ (6,682,432)

Net position (deficit) of the Sheriff's governmental activities decreased 67.2 percent to a deficit of approximately \$2.2 million.

Changes in net position. The Sheriff's total revenues increased by 5.5 percent. (See Table A-2.) Approximately 39 percent of the Sheriff's revenue comes from ad valorem tax collections from West Baton Rouge Parish. Charges for services represent 27 percent, operating and capital grants represent 26 and the remaining 8 percent is comprised of other intergovernmental revenue and commission, miscellaneous revenues and interest.

The total cost of all programs and services decreased \$3,041,397. The Sheriff's expenses cover all services performed by its office.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

Governmental Activities

Revenues for the Sheriff's governmental activities increased 5.5 percent to \$32.3 million while total expenses decreased \$3,041,397 or 9.9 percent.

Table A-2
Changes in Sheriff's Net Position

	Governmental Activities	
	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Revenues		
Program revenues		
Charges for services	\$ 8,585,926	\$ 8,210,039
Operating grants and contributions	8,136,700	7,604,732
Capital grants and contributions	168,329	208,575
General revenues		
Taxes	12,694,998	11,935,073
State revenue sharing	77,149	73,022
State supplemental pay	646,946	675,940
Interest	709,170	597,555
Non-employer contributions to pension plan	851,829	759,805
Miscellaneous	419,385	531,614
Total revenues	<u>32,290,432</u>	<u>30,596,355</u>
Expenses		
Public Safety	27,753,397	30,789,029
Interest	45,667	51,432
Total expenses	<u>27,799,064</u>	<u>30,840,461</u>
Increase (decrease) in net position	<u>\$ 4,491,368</u>	<u>\$ (244,106)</u>

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

As the Sheriff completed the year, its governmental funds reported a fund balance of \$18,188,390, an increase from last year of \$5,212,105. The General Fund reported a surplus of \$4,425,139 and fund balance of \$9,703,008. The Work Release Center fund reported a surplus of \$531,490 and fund balance of \$7,492,525.

Budgetary Highlights

Over the course of the year, the Sheriff did amend the General Fund and Work Release Center budgets. The General Fund budget amendments reflect a decrease in revenues and other financing sources of \$842,194 and a decrease in expenditures from the original budget of \$ 2,040,432 from the original budget. The Work Release Center budget amendment reflects an increase in revenues other financing sources of \$267,332 and a decrease in expenditures of \$59,199 from the original budget.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

LONG-TERM LIABILITIES

At June 30, 2025, the Sheriff had the following long-term liabilities outstanding as follows:

	Long-Term Liabilities at Year End	
	2025	2024
Lease liabilities	\$ 1,471,132	\$ 1,660,235
Other post-employment benefit liability	10,756,326	12,051,459
Net pension liability	9,614,950	13,870,366
Compensated absences	1,874,231	1,209,867
Total	<u>\$ 23,716,639</u>	<u>\$ 28,791,927</u>

CAPITAL ASSETS

At the end of 2025, the Sheriff had \$6,993,771 invested in capital assets, net, including law enforcement vehicles and equipment, buildings, land and right-to-use assets. (See Table A-3.)

Table A-3
Sheriff's Capital Assets
(net of depreciation/amortization)

	Governmental Activities	
	June 30, 2025	June 30, 2024
Land	\$ 446,331	\$ 446,331
Buildings	3,152,127	3,256,618
Equipment and Vehicles	2,128,867	2,536,826
Intangible assets – RTU, leases	1,266,446	1,450,701
Total	<u>\$ 6,993,771</u>	<u>\$ 7,690,476</u>

This year's major capital assets additions include vehicles and equipment totaling \$499,078. The major capital asset deletions include vehicles and equipment totaling \$973,311.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Sheriff is dependent on ad valorem taxes for approximately 40 percent of its total revenues. The economy is not expected to generate any significant growth. The 2026 budget includes amounts available for appropriations of approximately \$47 million. Property taxes are expected to be consistent compared to the current fiscal year. Budgeted expenditures for 2026 are expected to increase compared to the current fiscal year.

CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Sheriff's finances and to demonstrate the Sheriff's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the West Baton Rouge Parish Sheriff's Office, PO Box 129, Port Allen, LA 70346.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

STATEMENT OF NET POSITION
JUNE 30, 2025

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

ASSETS

Cash and cash equivalents	\$ 17,357,791
Receivables	1,437,489
Lease receivables	706,500
Due from others	31,217
Capital assets:	
Non-depreciable	446,331
Depreciable, net of accumulated depreciation and amortization	6,547,440
Total assets	<u>26,526,768</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows, pension related	4,174,062
Deferred outflows, other post-employment benefit related	5,294,036
Total deferred outflows of resources	<u>9,468,098</u>

Total assets and deferred outflows of resources	<u><u>\$ 35,994,866</u></u>
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

LIABILITIES

Accounts payable	\$ 210,240
Accrued liabilities	51,147
Due to others	210,890
Unearned grant proceeds	90,079
Long-term liabilities:	
Due within one year	364,001
Due in more than one year	2,981,362
Net pension liability	9,614,950
Other post-employment benefit liability	10,756,326
Total liabilities	<u>24,278,995</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows, pension related	1,163,295
Deferred inflows, other post-employment benefit related	12,086,376
Unavailable revenue - leases	657,264
Total deferred inflows of resources	<u>13,906,935</u>

NET POSITION

Net investment in capital assets	5,478,575
Restricted for grants	12,975
Unrestricted deficit	(7,682,614)
Total net position	<u>(2,191,064)</u>

Total liabilities, deferred inflows of resources, and net position	<u><u>\$ 35,994,866</u></u>
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The accompanying notes are an integral part of this financial statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
STATEMENT OF ACTIVITIES
JUNE 30, 2025

		Program Revenues			Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Governmental activities:					
Public Safety	\$ 27,753,397	\$ 8,585,926	\$ 8,136,700	\$ 168,329	\$ (10,862,442)
Interest	45,667	-	-	-	(45,667)
Total governmental activities	<u>\$ 27,799,064</u>	<u>\$ 8,585,926</u>	<u>\$ 8,136,700</u>	<u>\$ 168,329</u>	<u>\$ (10,908,109)</u>
General Revenues:					
Ad valorem taxes					12,694,998
State revenue sharing					77,149
State supplemental pay					646,946
Interest					709,170
Non-employer contributions to pension plan					851,829
Miscellaneous					419,385
Total general revenues					<u>15,399,477</u>
Change in net position					4,491,368
Net position - July 1, 2024					(6,682,432)
Net position - June 30, 2025					<u>\$ (2,191,064)</u>

The accompanying notes are an integral part of this financial statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

GOVERNMENTAL FUNDS BALANCE SHEET
JUNE 30, 2025

	General Fund	Work Release Center Fund	Other Governmental Funds	Total
<u>ASSETS</u>				
Cash and cash equivalents	\$ 9,153,766	\$ 7,310,820	\$ 893,205	\$ 17,357,791
Receivables	1,095,889	238,808	102,792	1,437,489
Lease Receivables	706,500	-	-	706,500
Due from others	875	30,342	-	31,217
Total assets	<u>\$ 10,957,030</u>	<u>\$ 7,579,970</u>	<u>\$ 995,997</u>	<u>\$ 19,532,997</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 165,061	\$ 44,581	\$ 598	\$ 210,240
Accrued liabilities	7,083	-	-	7,083
Compensated absences payable	137,634	31,417	-	169,051
Due to others	196,901	11,447	2,542	210,890
Unearned grant proceeds	90,079	-	-	90,079
Total liabilities	<u>596,758</u>	<u>87,445</u>	<u>3,140</u>	<u>687,343</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue - leases	657,264	-	-	657,264
Total liabilities	<u>657,264</u>	<u>-</u>	<u>-</u>	<u>657,264</u>
<u>FUND BALANCES</u>				
Restricted for grants	-	-	12,975	12,975
Assigned	-	7,492,525	979,882	8,472,407
Unassigned	9,703,008	-	-	9,703,008
Total fund balances	<u>9,703,008</u>	<u>7,492,525</u>	<u>992,857</u>	<u>18,188,390</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,957,030</u>	<u>\$ 7,579,970</u>	<u>\$ 995,997</u>	<u>\$ 19,532,997</u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2025

Total fund balances at June 30, 2025 - Governmental Funds	\$ 18,188,390
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Amounts reported for governmental activities in the statement of net position are different because:

Deferred outflow - pension related	4,174,062
Deferred outflows, other post-employment benefit related	5,294,036

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds:

Cost of capital assets at June 30, 2025	\$ 15,931,571	
Less: accumulated depreciation/amortization as of June 30, 2025	<u>(8,937,800)</u>	6,993,771

Long-term liabilities are not due and payable in the current period, and therefore, are not reported in governmental funds:

Interest Payable	(44,064)
Lease liabilities	(1,471,132)
Compensated absences payable	(1,705,180)
Net pension liability	(9,614,950)
Other post-employment benefit liability	(10,756,326)
Deferred inflows, pension related	(1,163,295)
Deferred inflows, other post-employment benefit related	<u>(12,086,376)</u>

Total net position at June 30, 2025 - Governmental Activities	<u><u>\$ (2,191,064)</u></u>
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The accompanying notes are an integral part of this financial statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 2025

	General Fund	Work Release Center Fund	Other Governmental Funds	Total
<u>REVENUES</u>				
Ad valorem taxes	\$ 12,694,998	\$ -	\$ -	\$ 12,694,998
Intergovernmental revenues:				
Federal grants	203,077	-	20,000	223,077
State and local grants and contributions	8,081,952			8,081,952
State revenue sharing	77,149	-	-	77,149
State supplemental pay	574,946	72,000	-	646,946
Fees, charges, and commissions for services:				
Commissions on state revenue sharing	72,928	-	-	72,928
Civil and criminal fees	2,892,521	3,317,563	-	6,210,084
Court attendance	8,398	-	-	8,398
Court costs	19,012	-	-	19,012
Contract reimbursements	105,025	-	-	105,025
Feeding and keeping prisoners	-	1,708,361	-	1,708,361
Commissions on commissary	-	196,016	258,410	454,426
Use of money and property:				
Interest	331,885	334,979	42,306	709,170
Sale of merchandise	-	7,692	-	7,692
Miscellaneous	158,369	6,802	385	165,556
Total Revenues	<u>25,220,260</u>	<u>5,643,413</u>	<u>321,101</u>	<u>31,184,774</u>
<u>EXPENDITURES</u>				
Public safety:				
Personal services and related benefits	17,659,056	3,852,286	-	21,511,342
Operating services	2,044,580	1,040,455	57,983	3,143,018
Material and supplies	626,646	73,782	7,642	708,070
Travel and training	96,893	10,663	-	107,556
Capital outlay	372,931	139,162	-	512,093
Purchase of merchandise for resale	-	4,085	-	4,085
Debt Service				
Principal	189,103	-	-	189,103
Interest	51,231	-	-	51,231
Total Expenditures	<u>21,040,440</u>	<u>5,120,433</u>	<u>65,625</u>	<u>26,226,498</u>
Excess of Revenues over Expenditures	<u>4,179,820</u>	<u>522,980</u>	<u>255,476</u>	<u>4,958,276</u>
<u>OTHER FINANCING SOURCES</u>				
Proceeds from sale of assets	72,150	8,510	-	80,660
Lease proceeds	173,169	-	-	173,169
Total other financing sources	<u>245,319</u>	<u>8,510</u>	<u>-</u>	<u>253,829</u>
Net change in fund balances	<u>4,425,139</u>	<u>531,490</u>	<u>255,476</u>	<u>5,212,105</u>
Fund Balances at beginning of year	<u>5,277,869</u>	<u>6,961,035</u>	<u>737,381</u>	<u>12,976,285</u>
Fund Balances at end of year	<u>\$ 9,703,008</u>	<u>\$ 7,492,525</u>	<u>\$ 992,857</u>	<u>\$ 18,188,390</u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

Total Net Changes in Fund Balances for the year ended June 30, 2025	\$ 5,212,105
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Amounts reported for governmental activities in the statement of activities are different because:

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

Capital outlay included in expenditures	512,093	
Depreciation and amortization expense for year ended June 30, 2025	<u>(1,175,724)</u>	(663,631)

In the statement of activities, only the gain or loss on the sale of assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the difference in cost, including salvage value, and accumulated depreciation of disposed assets.

(33,074)

Repayment of principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal payments on leases	189,103
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest	5,564
Changes in compensated absences payable	(495,313)
Changes in other post-employment benefit liability	1,026,643
Non-employer contributions to pension plan	851,829
Pension benefit	<u>(1,601,858)</u>

Change in Net Position - Governmental Activities	<u><u>\$ 4,491,368</u></u>
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The accompanying notes are an integral part of this financial statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025

	Custodial Funds
<u>ASSETS</u>	
Cash	\$ 1,570,457
Total assets	<u>\$ 1,570,457</u>
<u>LIABILITIES</u>	
Accounts payable	\$ -
Total liabilities	<u>-</u>
<u>NET POSITION</u>	
Restricted for:	
Unsettled balances due to others	657,492
Inmate personal funds	912,965
Total fiduciary net position	<u>\$ 1,570,457</u>

The accompanying notes are an integral part of this financial statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Custodial Funds
<u>Additions</u>	
Ad valorem taxes	\$ 79,500,899
State revenue sharing	557,811
Interest on:	
Checking accounts	280,133
Delinquent taxes	43,722
Sheriff's sales	1,052,336
Bonds, fines and costs	442,883
Inmate deposits	10,215,457
Redemptions	191,292
Other additions	1,500,512
Total additions	<u>96,327,627</u>
<u>Deductions</u>	
Louisiana Dept. of Agriculture and Forestry	3,963
Louisiana Tax Commission	21,320
West Baton Rouge Parish:	
Assessor	790
Sheriff's General Fund	13,592,117
Parish Council	15,860,894
School Board	39,853,652
Clerk of Court	73,021
Council on Aging	1,188,384
Atchafalaya Levee District	3,128,364
Library	2,904,722
Museum	1,590,232
Eighteenth Judicial District:	
District Attorney	118,134
District Expense Fund	56,309
Expense	115,926
Indigent defender board	195,482
Pension funds	2,225,540
Refunds and redemptions	1,086,948
Attorneys and litigants	635,989
Louisiana State Police Crime Lab	904
Louisiana Commission on Law Enforcement	13,319
Louisiana Traumatic Head and Spinal Cord Injury	5,070
Louisiana Department of Public Safety State Police	7,251
Treasurer, State of LA CMIS	4,677
Garnishments	247,457
Protest taxes	2,503,531
Other reductions	10,351,151
Total deductions	<u>95,785,147</u>
Changes in fiduciary net position	542,480
Net position - beginning	<u>1,027,977</u>
Net position - ending	<u><u>\$ 1,570,457</u></u>

The accompanying notes are an integral part of this financial statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

A. BASIS OF PRESENTATION BASIS OF ACCOUNTING

BASIS OF PRESENTATION

The accompanying financial statements of the West Baton Rouge Parish Sheriff have been prepared in conformity with accounting principles generally accepted in the United States of America 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.

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS):

The statement of net position and the statement of activities display information about the primary government (the Sheriff). These statements include the financial activities of the overall government, except for fiduciary activities. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions should be recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions should be recognized in accordance with the requirements of GASB Codification Section N50.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. BASIS OF PRESENTATION BASIS OF ACCOUNTING (continued)

FUND FINANCIAL STATEMENTS (FFS):

The fund financial statements provide information about the Sheriff's funds, including its fiduciary funds. Separate statements for each fund category- governmental and fiduciary- are presented. The emphasis of fund financial statements is on major governmental funds.

The Sheriff reports the following major governmental funds:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue is an ad valorem tax levied by the law enforcement district and reimbursements from the parish council. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue

The Work Release Center fund is used to account for the work done by prisoners in private businesses.

Additionally, the Sheriff reports the following fund types:

Fiduciary Funds

These funds are used to report assets held in a custodial capacity for others and therefore not available to support the Sheriff's programs. The Sheriff has adopted GASBS No. 84 for the reporting and classification of its fiduciary activities. Fiduciary reporting focus is on net position and changes in net position and re reported using the accrual basis of accounting. The Sheriff's fiduciary funds are presented in the fiduciary fund financial statements by type, custodial. Because by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

B. REPORTING ENTITY

For financial reporting purposes, the Sheriff's basic financial statements include all funds that are controlled by the Sheriff as an independently elected Parish official. As an independently elected official, the Sheriff is solely responsible for the operations of his office. Other than certain operating expenditures of the Sheriff that are paid or provided by the West Baton Rouge Parish Council (the Parish Council) as required by Louisiana Law, the Sheriff is financially independent. Accordingly, the Sheriff is a primary government for reporting purposes.

The criteria for including organizations as component units within the Sheriff's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include items such as whether the organization is legally separate, whether the Sheriff appoints a voting majority of the organization's board, whether the Sheriff is able to impose his will on the organization, etcetera. The Sheriff does not have any component units.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS

The Governmental Wide Financial Statements (GWFS) and fiduciary fund statements are reported using the economic resources measurement focus. The government wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Sheriff gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, intergovernmental revenues, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

D. INTERFUND ACTIVITY

Interfund activities between governmental funds are eliminated in the Statement of Net Position.

E. BUDGET PRACTICES

The proposed budget for the year ended June 30, 2025, was made available for public inspection and comments from taxpayers at the Sheriff's office during June 2024. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the Sheriff's office, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance. Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposit accounts, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit funds in demand deposit accounts, interest bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. COMPENSATED ABSENCES

Effective July 1, 2024, the Sheriff has the following policy relating to paid time off (PTO):

- PTO is given to all full-time employees annually in a lump sum on their hire/anniversary date. The PTO given to employees at hire/anniversary date is determined on a graduated scale based on employee's years of service and ranges from one week to six weeks.
- PTO leave can be accumulated and allowed to carry over year to year up to a maximum of 500 hours.
- PTO hours in excess of 500 hours at the end of the year will be forfeited.
- A maximum of 500 hours of accumulated PTO will only be paid at the time of an employee's retirement or death.

H. CAPITAL ASSETS

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated fixed assets are recorded at their fair value at the date of donation. The Sheriff maintains a threshold level of \$2,500 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

Equipment acquired on capital leases are treated as capital assets, indicating a constructive or actual transfer of the benefits and risks of ownership to the Sheriff, and are valued at the lesser of the fair value of the leased property or the net present value of the minimum lease payments required by the contract.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	39
Vehicles	4-5
Equipment	7-10
Software	3

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. NET POSITION IN THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

Restricted net position - This component consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws, or regulation of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - This component consists of all other net position that do not meet the definition of "restricted" or "net investment in capital assets".

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

J. FUND EQUITY OF FUND FINANCIAL STATEMENTS

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

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

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

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

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

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

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

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The Sheriff has two items that qualify for this category; pension and other post-employment benefits related deferrals, which are reported in the government-wide statement.

In addition to liabilities, the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) at that time. The Sheriff has three items that qualify for this category; pension, other post-employment benefits related deferrals and leases. These amounts are recognized as an inflow of resources in the period that the amounts become available.

L. PENSION PLANS

The West Baton Rouge Parish Sheriff's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 10. For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

M. ESTIMATES

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

N. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The Sheriff recognized the cost of providing these retiree benefits as expenditures in the fund financial statements when paid during the year.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. LEASES

Sheriff as lessee

The Sheriff leases equipment and determines if an arrangement is a lease at inception. The leases are recorded as right-to-use assets and leases payable in the statement of net position. Right-to-use assets represent the Sheriff's right to use the underlying asset for the lease term. Right-to-use assets and leases payable are recognized at commencement date based on the net present value of lease payments over the lease term discounted using an appropriate incremental borrowing rate. The Sheriff's incremental borrowing rate is based on the information available at the commencement date in determining the present value of the lease payments. The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management will exercise the option. Right-to-use assets are amortized on a straight-line basis over the lease term. Interest expense is recognized as a component of the lease payment.

Sheriff as lessor

The Sheriff has two lease receivables in which it is acting as Lessor. Under GASB 87, an implicit interest rate is calculated for each individual lease using the internal rate of return method. The present value of the leases are aggregated on a fund basis. All funds record lessee receivables on the fund level Statement of Net Position (Balance Sheet or the governmental funds), and are rolled into the government-wide Statement of Net Position. The lease must be longer than one year including possible extension(s). The lease is measured as the present value (PV) of the lease payments using the individual implicit interest rate applicable.

P. GASB No.96 Subscription Based IT Arrangements

Subscription Based IT Arrangements (SBITAs) requires recognition of certain cloud-based right-to-use (RTU) software implementation and subscription assets and associated lessee liabilities that previously were classified, respectively, as intangible assets-software and operating subscriptions and recognized as outflows of resources based upon the payment provisions of the contract. It establishes a single model for IT subscription accounting based upon the foundational principle that software subscriptions are financings of the right to use an underlying asset. SBITAs where the maximum possible lease term is one year or less continue to be reported as operating subscriptions. Perpetual software licenses and SBITAs that transfer ownership and contain no cancelation provisions are reported as debt by the lessee and sale of an asset by the lessor. The Sheriff has not entered into any material agreements gaining control of the right to use another party's information technology as described above at June 30, 2025.

Q. Implementation of New Accounting Pronouncements

The Sheriff implemented GASB No. 101, Compensated Absences, which provides guidance to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

2. CASH AND CASH EQUIVALENTS

At June 30, 2025, the Sheriff has unrestricted cash and cash equivalents (book balances) as follows:

Governmental Funds:	
Petty Cash	\$ 800
Interest bearing and non-interest-bearing demand deposits	<u>17,356,991</u>
Total governmental funds	<u>17,357,791</u>
Fiduciary Funds:	
Interest bearing demand deposits	<u>1,570,457</u>
Total fiduciary funds	<u>1,570,457</u>
Total	<u>\$ 18,928,248</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

Custodial credit risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. At June 30, 2025, the government's bank balance of \$19,516,137 was not exposed to custodial credit.

3. RECEIVABLES

The accounts receivables at June 30, 2025 are as follows:

Class of Receivable

Local	\$ 785,817
State	644,482
Federal	<u>7,190</u>
Total	<u>\$ 1,437,489</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

4. 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. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied in October and billed to the taxpayers in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of West Baton Rouge Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's and legislative 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 16.10 mills on property with assessed valuations totaling \$822,878,855.

The Sheriff has authorized and levied an ad valorem tax of 16.10 mills.

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2025, is as follows:

Governmental Activities:

	<u>Land</u>	<u>Building</u>	<u>Vehicles and Equipment</u>	<u>Intangible Assets – RTU, Leases</u>	<u>Total</u>
Cost of Capital					
Assets June 30, 2024	\$ 446,331	\$ 5,327,848	\$ 8,804,639	\$ 1,813,971	\$16,392,789
Additions	-	13,015	499,078	-	512,093
Deletions	-	-	(973,311)	-	(973,311)
Cost of Capital					
Assets June 30, 2025	<u>446,331</u>	<u>5,340,863</u>	<u>8,330,406</u>	<u>1,813,971</u>	<u>15,931,571</u>
Accumulated					
Depreciation/Amortization					
June 30, 2024	-	2,071,230	6,267,813	363,270	8,702,313
Additions	-	117,506	873,963	184,255	1,175,724
Deletions	-	-	(940,237)	-	(940,237)
Accumulated					
Depreciation/Amortization					
June 30, 2025	<u>-</u>	<u>2,188,736</u>	<u>6,201,539</u>	<u>547,525</u>	<u>8,937,800</u>
Capital Assets, Net of Accumulated Depreciation/Amortization					
June 30, 2025	<u>\$ 446,331</u>	<u>\$ 3,152,127</u>	<u>\$ 2,128,867</u>	<u>\$ 1,266,446</u>	<u>\$ 6,993,771</u>

For the year ended June 30, 2025, depreciation/amortization expense was \$1,175,724.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

6. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities transactions of the West Baton Rouge Sheriff for the year ended June 30, 2025:

<i>Governmental Activities:</i>	Balance 7/1/2024	Additions	Reductions	Balance 6/30/2025	Due within One Year
Lease liabilities	\$ 1,660,235	\$ -	\$ 189,103	\$ 1,471,132	\$ 194,950
Compensated absences	1,329,314	659,930	115,013	1,874,231	169,051
Total	<u>\$ 2,989,549</u>	<u>\$ 659,930</u>	<u>\$ 304,116</u>	<u>\$ 3,345,363</u>	<u>\$ 364,001</u>

7. LEASES

Sheriff as Lessee

The Sheriff has entered into agreements to lease equipment. The lease agreements qualify as other than short-term leases under GASB 87 and; therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The Sheriff leases public safety equipment under a non-cancelable lease expiring in ten years. The agreement was executed on July 7, 2022 and requires 10 annual payments as follows:

Term	Annual Payments
Years 1-2	\$100,000
Years 3-10	\$234,154

There are no variable payment components of the lease. The lease liability is measured at an incremental borrowing rate of 3.09%.

The Sheriff leases two copy machines under a lease expiring in 5 years. The agreement was executed on May 15, 2023 and requires 60 monthly payments of \$515. There are no variable payment components of the lease. The lease liability is measured at an incremental borrowing rate of 3.13%.

The future minimum lease obligation and net present value of these minimum lease payments as of June 30, 2025 are as follows:

Year Ending June 30,	Principal Payments	Interest Payments
2026	\$ 194,950	\$ 45,384
2027	200,980	39,354
2028	206,697	33,122
2029	207,318	26,837
2030	213,724	20,430
Thereafter	447,463	20,844
	<u>\$ 1,471,132</u>	<u>\$ 185,971</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

7. LEASES (continued)

Sheriff as Lessor

As of June 30, 2025, the Sheriff has two lease receivables in which it is acting as Lessor. Under GASB 87, an implicit interest rate is calculated for each individual lease using the internal rate of return method.

Commercial and Industrial Park: Buildings and grounds are leased to Bridgeview Gun Club to operate an outdoor shooting range facility. The lease is a 5-year lease inclusive of extensions. The financing lease receivable present value balance is \$104,514 as of year-end.

Parole & Probate Building: office space and parking spaces is leased to the Department of Public Safety and Corrections for use by the Office of Probation and Parole. The lease is for 10 years. The financing lease receivable present value balance is \$601,986 as of year-end.

The Sheriff's schedule of future receipts included in the measurement of the lease receivables is as follows:

Lease Receivables

Governmental Activities

June 30:	Principal	Interest	Total Requirements
2026	\$ 177,113	\$ 19,587	\$ 196,700
2027	161,172	14,047	175,219
2028	122,482	9,778	132,260
2029	126,371	5,889	132,260
2030	119,362	1,876	121,238
	<u>\$ 706,500</u>	<u>\$ 51,177</u>	<u>\$ 757,677</u>

8. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL

The Sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the West Baton Rouge Parish Council and are not included in the accompanying financial statements.

9. DEFERRED COMPENSATION PLAN

The Sheriff participates in the State of Louisiana Deferred Compensation Plan, (an IRC 457 deferred compensation plan). The plan covers all full-time employees. The Sheriff matches 25% to 100% of employee contributions based on years of service. The Sheriff's contributions for the years ending June 30, 2025 and 2024 were \$451,779 and \$548,380, respectively.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

10. PENSION PLAN

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

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225)219-0500.

Plan Description:

The Louisiana Sheriff's Pension and Relief Fund is the administrator of a cost-sharing, multiple employer defined benefit plan. The plan provides retirement, disability and survivor benefits to employees of Sheriff's offices throughout the state of Louisiana, employees of the Louisiana Sheriff's Association and the Sheriff's Pension and Relief Fund's office as provided for in LRS 11:2171.

Members who joined the system on or before December 31, 2011, are eligible for regular retirement benefits upon attaining 30 years of creditable service at any age, or 12 years of creditable service and aged 55 years is entitled to retirement benefit payable monthly for life, equal to 3.33 percent of his final average compensation for each year of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least 10 years of creditable service may retire at age 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. Members who joined the system on or after January 1, 2012, who retires at or after age 62 with at least 12 years of creditable service, at or after age 60 with at least 20 years of creditable service, or at 55 with 30 years of creditable service is entitled to a retirement benefit payable monthly for life, equal to 3.00 percent. For members with 30 or more years of service; the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual times the member's final average compensation each year of creditable service. In any case, the retirement benefit cannot exceed 100 percent of their final average salary.

Members with 20 or more years of service may retire with a reduced retirement at age 55. For members eligible on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest 36 consecutive months (60 highest consecutive months for member employed between July 1, 2006 and July 1, 2013) or joined months if service was interrupted. The earnings to be considered for each 12-month period within the 36-month (or 60 month) period shall not exceed 125% of the preceding 12 months. For members joining after July 1, 2013, final compensation is based on the average monthly earnings during the highest 60 consecutive months and the earnings to be considered for each 12-month period within the 60 months shall not exceed 115% of the preceding 12-month period.

A member is eligible to receive disability benefits if the member has at least 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 a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

10. PENSION PLAN (continued)

Plan Description (continued):

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under 18 years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than 4 children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit.

The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-two, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

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.

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back- DROP period.

In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

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

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2025, the actual employer contribution rate was 11.50 percent.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

10. PENSION PLAN (continued)

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense. For the year ended June 30, 2025, the Sheriff recognized \$851,829 of non-employer contributions as revenue.

Plan members are required by state statute to contribute 10.25 percent of their annual covered salary and the West Baton Rouge Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11.50 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the West Baton Rouge Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Baton Rouge Parish Sheriff's contributions to the System, for the years ending June 30, 2025, 2024, and 2023 were \$1,492,973, \$1,544,837, and \$1,455,043, respectively.

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

At June 30, 2025, the Sheriff reported a liability of \$9,614,950 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers actuarially determined. At June 30, 2024, the Sheriff's proportion was 1.5913 percent, which was an increase of 0.0129 percent from its proportion measured as of June 30, 2023.

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>
Differences between expected and actual experience	\$ 1,909,154	\$ 218,349
Changes of assumptions	487,497	-
Net difference between projected and actual earnings on pension plan investments	-	907,149
Changes in proportion and differences between employer contributions and proportionate share of contributions	284,438	37,797
Employer contributions subsequent to the measurement date	<u>1,492,973</u>	<u>-</u>
Total	<u>\$ 4,174,062</u>	<u>\$ 1,163,295</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

10. PENSION PLAN (continued)

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

The Sheriff reported a total of \$4,174,062 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2024 which will be recognized as an increase in the net pension liability for the year ended June 30, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year</u>	<u>LSRPF</u>
2025	\$ 376,606
2026	2,466,426
2027	(562,833)
2028	<u>(762,405)</u>
	<u>\$ 1,517,794</u>

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2025 is as follows:

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years
Investment Rate of Return (Discount Rate)	6.85%, net of pension plan investment expense, including inflation
Projected Salary Increases	5.0% (2.50% inflation, 2.5% merit)
Mortality Rates	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 annuitants, each with full generational projection using the appropriate MP2019 scale.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

10. PENSION PLAN (continued)

Actuarial Assumptions (continued)

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 and an adjustment for the effect of rebalancing/diversification. The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024 are summarized in the following table:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Equity Securities	62%	6.95%	4.29%
Fixed Income	25%	5.40%	1.23%
Alternative investments	13%	6.31%	0.82%
Total	100%		6.44%
Inflation			2.51%
Expected Arithmetic Nominal Return			8.95%

Mortality Rate

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.

Discount Rate

The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive 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 (asset).

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

10. PENSION PLAN (continued)

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

The following table presents the Sheriff's proportionate share of the net pension liability (NPL) using the discount rate of each Retirement System as well as what the Sheriff's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Retirement Systems:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
LSPRF			
Rates	5.85%	6.85%	7.85%
WBRSO Share of NPL	\$ 20,818,393	\$ 9,614,950	\$ 271,589

11. POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (OPEB)

General Information about the OPEB Plan

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

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

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer for the amount \$20,000, but insurance coverage amounts are reduced to 65% of the original amount at age 65, then to 50% at age 70, though not below amount \$10,000.

Employees covered by benefit terms – At June 30, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	51
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>204</u>
	<u>255</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

11. POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (OPEB) (continued)

Total OPEB Liability

The Sheriff's total OPEB liability of \$10,756,326 was measured as of June 30, 2025 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the June 30, 2025 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
Prior discount rate	3.93%
Discount rate	5.20%
Healthcare cost trend rates	Getzen model, initial trend of 5.5%
Mortality	Pub-2010/2021

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2019, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2024.

Changes in the Total OPEB Liability

Balance at June 30, 2024	<u>\$ 12,051,459</u>
Changes for the year:	
Service cost	176,900
Interest	477,098
Differences between expected and actual experience	508,139
Change in assumptions	(1,971,927)
Benefit payments and net transfers	<u>(485,343)</u>
Net changes	<u>(1,295,133)</u>
Balance at June 30, 2025	<u><u>\$ 10,756,326</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.20%) or 1-percentage-point higher (6.20%) than the current discount rate:

	<u>1.0% Decrease</u> <u>(4.20%)</u>	<u>Current Discount</u> <u>Rate (5.20%)</u>	<u>1.0% Increase</u> <u>(6.20%)</u>
Total OPEB liability	<u>\$ 12,361,627</u>	<u>\$ 10,756,326</u>	<u>\$ 9,455,983</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

11. POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (OPEB) (continued)

Changes in the Total OPEB Liability (continued)

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

	<u>1.0% Decrease (4.5%)</u>	<u>Current Trend (5.5%)</u>	<u>1.0% Increase (6.5%)</u>
Total OPEB liability	<u>\$ 9,488,495</u>	<u>\$ 10,756,326</u>	<u>\$ 12,318,780</u>

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 benefit of \$541,300. At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,901,251	\$ (6,819,660)
Change in assumptions	<u>3,392,785</u>	<u>(5,266,716)</u>
Total	<u>\$ 5,294,036</u>	<u>\$ (12,086,376)</u>

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

Years ending June 30:

2026	\$ (1,195,299)
2027	(1,195,299)
2028	(1,195,299)
2029	(1,195,299)
2030	(1,195,299)
Thereafter	(815,909)

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

12. TAX ABATEMENTS

The local government is subject to certain property tax abatements granted by the Louisiana State Board of Commerce and Industry (the “State Board”), a state entity governed by board members representing major economic groups and gubernatorial appointees. Abatements to which the government may be subject include those issued for property taxes under the Industrial Tax Exemption Program (“ITEP”). For the year ending June 30, 2024, the government participated in the Industrial Tax Exemption Program.

Under the ITEP, as authorized by *Article 7, Section 21(F) of the Louisiana Constitution and Executive Order Number JBE 2016-73*, companies that qualify as manufacturers can apply to the State Board for a property tax exemption on all new property, as defined, used in the manufacturing process. Under the ITEP, companies are required to promise to expand or build manufacturing facilities in Louisiana, with a minimum investment of \$5 million. Under the original program guidelines, the exemptions are granted for a 5-year term and are renewable for an additional 5-year term upon approval by the State Board. Effective June 24, 2016 the term of the exemption contract which shall be for up to, but no more than five years and may provide for an ad valorem exemption of up to 100 percent and terms for renewal may be included provided that the renewal of the contract shall be for a period up to, but no more than three years and may provide for an ad valorem tax exemption of up to, but no more than 80 percent. In the case of the local government, these state-granted abatements have resulted in reductions of property taxes, which the tax assessor administers as a temporary reduction in the assessed value of the property involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100 percent. The local government may recapture abated taxes if a company fails to expand facilities or otherwise fail to fulfill its commitments under the agreement.

Taxes abated for the fiscal year ended June 30, 2025 were as follows:

	<u>Total</u>
Tax Abatement Program	
Industrial Tax Exemption Program	<u>\$ 4,246,357</u>

13. LITIGATION AND CLAIMS

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions. To handle such risk of loss, the Sheriff maintains commercial insurance policies, workers' compensation insurance, and surety bond coverage. There were no significant reductions in insurance coverage during the year ended June 30, 2025.

At June 30, 2025, the Sheriff was involved in several lawsuits. In the opinion of the Sheriff's legal counsel, the ultimate resolution of these claims would not create a liability to the Sheriff in excess of existing insurance coverage.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

14. EX-OFFICIO TAX COLLECTOR

The amount of cash on hand at the end of the year was \$72,206.

The 2024 ad valorem taxes collected during the current year by taxing authority is as follows:

Atchafalaya Levee District	\$ 3,057,633
West Baton Rouge Parish Drainage District	4,889,413
West Baton Rouge Parish Council	10,599,097
Louisiana Agriculture & Forestry Commission	3,962
West Baton Rouge Parish School Board	39,533,546
West Baton Rouge Parish Council on Aging	1,182,931
Louisiana Tax Commission	21,320
West Baton Rouge Parish Museum	1,577,242
West Baton Rouge Parish Sheriff	12,697,379
West Baton Rouge Parish Library	2,839,033
	<u>\$ 76,401,556</u>

The amount of taxes assessed and uncollected by the specified taxing authority is presented below.

Atchafalaya Levee District	\$ 16,210
West Baton Rouge Parish Drainage District	25,802
West Baton Rouge Parish Council	55,850
West Baton Rouge Parish School Board	208,421
West Baton Rouge Parish Council on Aging	6,236
West Baton Rouge Parish Museum	8,315
West Baton Rouge Parish Sheriff	67,088
West Baton Rouge Parish Library	14,967
	<u>\$ 402,889</u>

The above amounts represent taxes assessed and uncollected by the specified taxing authority. Failure to collect these taxes is due to bankruptcies or the fact that the property is considered moveable, and therefore, it cannot be sold at a property tax sale.

15. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date the financial statements were available to be issued, December 31, 2025, and determined that there were no events that require disclosure.

No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION – PART III

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>REVENUES</u>				
Ad valorem taxes	\$ 12,749,151	\$ 12,681,720	\$ 12,694,998	\$ 13,278
Intergovernmental revenues:				
Federal grants	198,419	196,099	203,077	6,978
State and local grants and contributions	8,797,359	7,861,544	8,081,952	220,408
State revenue sharing	73,023	77,148	77,149	1
State supplemental pay	696,000	576,515	574,946	(1,569)
Fees, charges, and commissions for services:				
Commissions on State Revenue Sharing	72,842	72,927	72,928	1
Civil and criminal fees	2,767,150	2,907,530	2,892,521	(15,009)
Court attendance	6,315	7,787	8,398	611
Court costs	18,058	17,869	19,012	1,143
Contract reimbursements	-	-	105,025	105,025
Use of money and property:				
Interest	144,157	301,386	331,885	30,499
Miscellaneous	147,517	102,632	158,369	55,737
Total Revenues	<u>25,669,991</u>	<u>24,803,157</u>	<u>25,220,260</u>	<u>417,103</u>
<u>EXPENDITURES</u>				
Public safety:				
Personal services and related benefits	19,593,074	17,964,665	17,659,056	305,609
Operating services	2,365,886	2,401,338	2,044,580	356,758
Material and supplies	607,985	653,547	626,646	26,901
Travel and training	87,823	105,422	96,893	8,529
Capital outlay	855,006	344,370	372,931	(28,561)
Debt service	-	-	240,334	(240,334)
Total Expenditures	<u>23,509,774</u>	<u>21,469,342</u>	<u>21,040,440</u>	<u>428,902</u>
Excess (Deficiency) of Revenues over Expenditures	2,160,217	3,333,815	4,179,820	846,005
<u>OTHER FINANCING SOURCES</u>				
Proceeds from sale of assets	42,360	67,000	72,150	5,150
Lease proceeds	-	-	173,169	173,169
Total other financing sources	<u>42,360</u>	<u>67,000</u>	<u>245,319</u>	<u>178,319</u>
Net change in fund balance	<u>2,202,577</u>	<u>3,400,815</u>	<u>4,425,139</u>	<u>1,024,324</u>
Fund Balance, July 1, 2024	<u>5,188,229</u>	<u>5,277,869</u>	<u>5,277,869</u>	<u>-</u>
Fund Balance, June 30, 2025	<u>\$ 7,390,806</u>	<u>\$ 8,678,684</u>	<u>\$ 9,703,008</u>	<u>\$ 1,024,324</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
WORK RELEASE CENTER FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>REVENUES</u>				
Intergovernmental revenues:				
State supplemental pay	\$ -	\$ -	\$ 72,000	\$ 72,000
Fees, charges, and commissions for services:				
Civil and criminal fees	3,182,852	3,461,450	3,317,563	(143,887)
Feeding and keeping prisoners	1,838,911	1,659,253	1,708,361	49,108
Miscellaneous commissions	-	181,779	196,016	14,237
Use of money and property:				
Interest	200,000	333,277	334,979	1,702
Sale of Merchandise	154,066	7,692	7,692	-
Miscellaneous	290	-	6,802	6,802
Total Revenues	<u>5,376,119</u>	<u>5,643,451</u>	<u>5,643,413</u>	<u>(38)</u>
<u>EXPENDITURES</u>				
Public safety:				
Personal services and related benefits	4,567,136	3,779,530	3,852,286	(72,756)
Operating services	564,088	1,041,331	1,040,455	876
Material and supplies	148,434	373,715	73,782	299,933
Travel and training	7,127	11,685	10,663	1,022
Capital outlay	115,000	131,849	139,162	(7,313)
Purchase of merchandise for resale	-	4,476	4,085	391
Total Expenditures	<u>5,401,785</u>	<u>5,342,586</u>	<u>5,120,433</u>	<u>222,153</u>
 (Deficiency) Excess of Revenues over Expenditures	 (25,666)	 300,865	 522,980	 222,115
<u>OTHER FINANCING SOURCES</u>				
Proceeds from sale of assets	-	8,510	8,510	-
Total other financing sources	<u>-</u>	<u>8,510</u>	<u>8,510</u>	<u>-</u>
Net change in fund balance	<u>(25,666)</u>	<u>309,375</u>	<u>531,490</u>	<u>222,115</u>
Fund Balance, July 1, 2024	<u>6,751,577</u>	<u>6,961,035</u>	<u>6,961,035</u>	<u>-</u>
Fund Balance, June 30, 2025	<u>\$ 6,725,911</u>	<u>\$ 7,270,410</u>	<u>\$ 7,492,525</u>	<u>\$ 222,115</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Total OPEB Liability				
Service cost	\$ 176,900	\$ 392,838	\$ 395,750	\$ 486,426
Interest	477,098	701,478	651,007	484,372
Differences between expected and actual experience	508,139	(5,619,338)	519,628	(1,263,791)
Changes of assumptions	(1,971,927)	(1,985,648)	(323,801)	(3,305,230)
Benefit payments	(485,343)	(460,041)	(412,563)	(391,055)
Net change in total OPEB liability	(1,295,133)	(6,970,711)	830,021	(3,989,278)
Total OPEB liability- beginning	12,051,459	19,022,170	18,192,149	22,181,427
Total OPEB liability- ending	\$ 10,756,326	\$ 12,051,459	\$ 19,022,170	\$ 18,192,149
Covered employee payroll	\$ 11,507,282	\$ 11,172,118	\$ 10,350,740	\$ 10,049,262
Total OPEB liability as a percentage of covered employee payroll	93.47%	107.87%	183.78%	181.03%

Notes to Schedule:

<i>Benefit Changes:</i>	None	None	Other	None
<i>Changes of Assumptions:</i>				
Discount rate:	5.20%	3.93%	3.65%	3.54%
Mortality Rates:	Pub-2010/2021	Pub-2010/2021	RP-2014	RP-2014
Trends:	Getzen Model	Getzen Model	Variable	Variable

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ 472,258	\$ 537,423	\$ 328,992	\$ 336,866
Interest	454,198	594,691	551,145	541,031
Differences between expected and actual experience	1,093,739	(4,019,113)	809,803	(114,271)
Changes of assumptions	183,836	6,801,172	301,049	-
Benefit payments	(338,436)	(320,793)	(329,033)	(311,879)
Net change in total OPEB liability	1,865,595	3,593,380	1,661,956	451,747
Total OPEB liability- beginning	20,315,832	16,722,452	15,060,496	14,608,749
Total OPEB liability- ending	\$ 22,181,427	\$ 20,315,832	\$ 16,722,452	\$ 15,060,496
Covered employee payroll	\$ 9,569,271	\$ 9,290,554	\$ 8,921,915	\$ 8,662,053
Total OPEB liability as a percentage of covered employee payroll	231.80%	218.67%	187.43%	173.87%

Notes to Schedule:

<i>Benefit Changes:</i>	None	None	None	None
<i>Changes of Assumptions:</i>				
Discount rate:	2.16%	2.21%	3.50%	3.62%
Mortality Rates:	RP-2014	RP-2014	RP-2000	RP-2000
Trends:	Variable	Variable	5.5%	5.5%

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

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
SCHEDULE OF THE SHERIFF'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY (ASSET)
FOR THE YEAR ENDED JUNE 30, 2025 (*)

Louisiana Sheriff's Pension and Relief Fund	2025	2024	2023
Employer's Proportion of the Net Pension Liability (Asset)	1.5913%	1.5784%	1.5332%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 9,614,950	\$ 13,870,366	\$ 12,461,639
Employer's Covered-Employee Payroll	\$ 13,433,263	\$ 12,652,546	\$ 11,365,369
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	71.5757%	109.6251%	109.6457%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	89.3976%	83.9373%	83.8973%
	2022	2021	2020
Employer's Proportion of the Net Pension Liability (Asset)	1.5182%	1.3783%	1.4302%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ (752,329)	\$ 9,539,287	\$ 6,765,093
Employer's Covered-Employee Payroll	\$ 11,064,197	\$ 10,177,856	\$ 9,993,901
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	-6.7997%	93.7259%	67.6922%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	101.0387%	84.7289%	88.9085%
	2019	2018	2017
Employer's Proportion of the Net Pension Liability (Asset)	1.4373%	1.3920%	1.3858%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 5,511,475	\$ 6,027,823	\$ 8,795,603
Employer's Covered-Employee Payroll	\$ 9,894,528	\$ 9,646,293	\$ 9,464,430
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	55.7023%	62.4885%	92.9333%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	90.4106%	88.4876%	82.0970%
	2016		
Employer's Proportion of the Net Pension Liability (Asset)	1.3856%		
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 6,176,216		
Employer's Covered-Employee Payroll	\$ 9,186,570		
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	67.2309%		
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	86.6065%		

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

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
SCHEDULE OF WEST BATON ROUGE PARISH SHERIFF'S CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2025

Louisiana Sheriffs' Pension and Relief Fund	<u>2025</u>	<u>2024</u>	<u>2023</u>
Contractually required contribution	\$ 1,492,973	\$ 1,544,825	\$ 1,455,043
Contributions in relation to contractually required contributions	<u>1,492,973</u>	<u>1,544,837</u>	<u>1,455,043</u>
Contribution deficiency (excess)	-	(12)	-
Employer's Covered Employee Payroll	\$ 12,982,372	\$ 13,433,365	\$ 12,652,546
Contributions as a % of Covered Employee Payroll	11.5000%	11.5000%	11.5000%
	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ 1,392,258	\$ 1,355,364	\$ 1,246,787
Contributions in relation to contractually required contributions	<u>1,392,259</u>	<u>1,355,364</u>	<u>1,246,787</u>
Contribution deficiency (excess)	(1)	-	-
Employer's Covered Employee Payroll	\$ 11,365,369	\$ 11,064,197	\$ 10,177,856
Contributions as a % of Covered Employee Payroll	12.2500%	12.2500%	12.2500%
	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 1,224,253	\$ 1,261,552	\$ 1,278,134
Contributions in relation to contractually required contributions	<u>1,224,253</u>	<u>1,261,552</u>	<u>1,278,134</u>
Contribution deficiency (excess)	-	-	-
Employer's Covered Employee Payroll	\$ 9,993,901	\$ 9,894,528	\$ 9,646,293
Contributions as a % of Covered Employee Payroll	12.2500%	12.7500%	13.2500%
	<u>2016</u>		
Contractually required contribution	\$ 1,301,359		
Contributions in relation to contractually required contributions	<u>1,301,359</u>		
Contribution deficiency (excess)	-		
Employer's Covered Employee Payroll	\$ 9,464,430		
Contributions as a % of Covered Employee Payroll	13.7500%		

Notes to the Net Pension Liability Required Supplementary Information:

Changes in Benefit Term: There were no changes in benefit terms for the fiscal year ended June 30, 2025.

Changes in Assumption: There were no changes in assumptions for the fiscal year ended June 30, 2025.

SUPPLEMENTARY INFORMATION – PART IV

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS

Special revenue fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purpose.

PRISONER WELFARE FUND

The prisoner welfare fund accounts for sales to prisoners in parish jail. Revenues are used to purchase recreational equipment, personal items, and items for resale.

DRUG TASK FORCE FUND

The Drug Task Force is a federal anti-drug abuse grant awarded by the Louisiana Commission in Law Enforcement to local law enforcement authorities to enhance their efforts in the prevention of drug traffic.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2025

	Drug Task Force Fund	Prisoner Welfare Fund	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 15,517	\$ 877,688	\$ 893,205
Receivables	-	102,792	102,792
Due from other funds	-	-	-
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 15,517</u>	<u>\$ 980,480</u>	<u>\$ 995,997</u>
<u>LIABILITIES</u>			
Accounts payable	\$ -	\$ 598	\$ 598
Due to others	2,542	-	2,542
	<hr/>	<hr/>	<hr/>
Total liabilities	<u>2,542</u>	<u>598</u>	<u>3,140</u>
<u>FUND BALANCES</u>			
Restricted for grants	12,975	-	12,975
Assigned	-	979,882	979,882
	<hr/>	<hr/>	<hr/>
Total fund balances	<u>12,975</u>	<u>979,882</u>	<u>992,857</u>
Total liabilities and fund balances	<u>\$ 15,517</u>	<u>\$ 980,480</u>	<u>\$ 995,997</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2025

	<u>Drug Task Force Fund</u>	<u>Prisoner Welfare Fund</u>	<u>Total</u>
<u>REVENUES</u>			
Intergovernmental revenues:			
Federal grants	\$ 20,000	\$ -	\$ 20,000
Fees, charges, and commissions for services:			
Commissions on commissary	-	258,410	258,410
Use of money and property:			
Interest	677	41,629	42,306
Sale of merchandise	-	-	-
Miscellaneous	-	385	385
Total Revenues	<u>20,677</u>	<u>300,424</u>	<u>321,101</u>
<u>EXPENDITURES</u>			
Public safety:			
Operating services	20,000	37,983	57,983
Material and supplies	-	7,642	7,642
Capital outlay	-	-	-
Purchase of merchandise for resale	-	-	-
Total Expenditures	<u>20,000</u>	<u>45,625</u>	<u>65,625</u>
Excess of Revenues over Expenditures	677	254,799	255,476
<u>OTHER FINANCING SOURCES</u>			
Proceeds from sale of assets	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>677</u>	<u>254,799</u>	<u>255,476</u>
Fund Balances at beginning of year	<u>12,298</u>	<u>725,083</u>	<u>737,381</u>
Fund Balances at end of year	<u><u>\$ 12,975</u></u>	<u><u>\$ 979,882</u></u>	<u><u>\$ 992,857</u></u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

CUSTODIAL FUNDS - COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2025

	Tax Collector Fund	Clearing Account	Work Release - Inmate	Inmate Account - Jail	Work Release - Trustee	Civil Account	Total
<u>ASSETS</u>							
Cash	\$ 72,206	\$ 254,411	\$ 738,113	\$ 131,191	\$ 43,661	\$ 330,875	\$ 1,570,457
Total assets	<u>\$ 72,206</u>	<u>\$ 254,411</u>	<u>\$ 738,113</u>	<u>\$ 131,191</u>	<u>\$ 43,661</u>	<u>\$ 330,875</u>	<u>\$ 1,570,457</u>
<u>LIABILITIES</u>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET POSITION</u>							
Restricted for:							
Unsettled balances due to others	72,206	254,411	-	-	-	330,875	657,492
Inmate personal funds	-	-	738,113	131,191	43,661	-	912,965
Total fiduciary net position	<u>\$ 72,206</u>	<u>\$ 254,411</u>	<u>\$ 738,113</u>	<u>\$ 131,191</u>	<u>\$ 43,661</u>	<u>\$ 330,875</u>	<u>\$ 1,570,457</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

CUSTODIAL FUNDS - COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

	Tax Collector Fund	Clearing Account	Work Release - Inmate	Inmate Account - Jail	Work Release - Trustee	Civil Account	Total
<u>Additions</u>							
Ad valorem taxes	\$ 79,500,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,500,899
Taxes paid in protest	2,515,678	-	-	-	-	-	2,515,678
State revenue sharing	557,811	-	-	-	-	-	557,811
Interest on:							
Checking accounts	264,873	10,852	-	-	-	4,408	280,133
Delinquent taxes	43,722	-	-	-	-	-	43,722
Protest taxes	26,904	-	-	-	-	-	26,904
Sheriff sales	-	-	-	-	-	1,052,336	1,052,336
Bonds, fines and costs	112,118	330,765	-	-	-	-	442,883
Inmate deposits	-	-	8,974,293	1,034,624	206,540	-	10,215,457
Redemptions	191,292	-	-	-	-	-	191,292
Other additions	407,191	851,404	-	-	-	241,917	1,500,512
Total additions	<u>83,620,488</u>	<u>1,193,021</u>	<u>8,974,293</u>	<u>1,034,624</u>	<u>206,540</u>	<u>1,298,661</u>	<u>96,327,627</u>
<u>Deductions</u>							
Louisiana Dept. of Agriculture and Forestry	3,963	-	-	-	-	-	3,963
Louisiana Tax Commission	21,320	-	-	-	-	-	21,320
West Baton Rouge Parish:							
Assessor	790	-	-	-	-	-	790
Sheriff's General Fund	13,215,144	118,331	-	-	-	258,642	13,592,117
Parish Council	15,688,475	172,419	-	-	-	-	15,860,894
School Board	39,853,652	-	-	-	-	-	39,853,652
Clerk of Court	8,085	49,930	-	-	-	15,006	73,021
Council on Aging	1,188,384	-	-	-	-	-	1,188,384
Atchafalaya Levee District	3,128,364	-	-	-	-	-	3,128,364
Library	2,904,722	-	-	-	-	-	2,904,722
Museum	1,590,232	-	-	-	-	-	1,590,232
Eighteenth Judicial:							
District Attorney	-	118,134	-	-	-	-	118,134
District Expense Fund	-	56,309	-	-	-	-	56,309
Expense Fund	-	115,926	-	-	-	-	115,926
Indigent defender board	-	195,482	-	-	-	-	195,482
Pension funds	2,225,540	-	-	-	-	-	2,225,540
Refunds and redemptions	1,086,948	-	-	-	-	-	1,086,948
Attorneys and litigants	-	-	-	-	-	635,989	635,989
Louisiana State Police Crime Lab	-	904	-	-	-	-	904
Louisiana Commission on Law Enforcement	-	13,319	-	-	-	-	13,319
Louisiana Traumatic Head and Spinal Cord Injury	-	5,070	-	-	-	-	5,070
Louisiana Department of Public Safety State Police	-	7,251	-	-	-	-	7,251
Treasurer, State of LA CMIS	-	4,677	-	-	-	-	4,677
Garnishments	-	247,457	-	-	-	-	247,457
Protest taxes	2,503,531	-	-	-	-	-	2,503,531
Other reductions	187,582	23,528	8,818,584	1,008,718	254,590	58,149	10,351,151
Total deductions	<u>83,606,732</u>	<u>1,128,737</u>	<u>8,818,584</u>	<u>1,008,718</u>	<u>254,590</u>	<u>967,786</u>	<u>95,785,147</u>
Changes in fiduciary net position	13,756	64,284	155,709	25,906	(48,050)	330,875	542,480
Net position - beginning	<u>58,450</u>	<u>190,127</u>	<u>582,404</u>	<u>105,285</u>	<u>91,711</u>	<u>-</u>	<u>1,027,977</u>
Net position - ending	<u>\$ 72,206</u>	<u>\$ 254,411</u>	<u>\$ 738,113</u>	<u>\$ 131,191</u>	<u>\$ 43,661</u>	<u>\$ 330,875</u>	<u>\$ 1,570,457</u>



JEFF BERGERON, SHERIFF

PARISH OF WEST BATON ROUGE
P.O. BOX 129 • PORT ALLEN, LA 70767

Courthouse (225) 343-9234 Fax (225) 344-1004
Detention Center (225) 346-6400 TWP (225) 387-3272

STATE OF LOUISIANA, PARISH OF WEST BATON ROUGE PARISH

AFFIDAVIT

Jeffrey M. Bergeron, Sheriff of West Baton Rouge Parish


BEFORE ME, the undersigned authority, personally came and appeared,
Jeffrey M. Bergeron, the Sheriff of West Baton Rouge Parish, State of Louisiana,
who after being duly sworn, deposed and said:

The following information is true and correct:
\$74,446 is the amount of cash on hand in the tax collector account on June 30, 2025;

He further deposed and said:

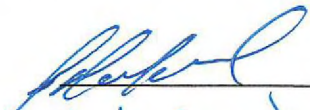
All itemized statements of the amount of taxes collected for tax year 2024, by taxing authority, are true and correct.

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



Signature
Sheriff of West Baton Rouge Parish

SWORN to and subscribed before me. Notary, this 23rd day of December 2025, in my office in
Port Allen, Louisiana.
(City/Town)



(Signature)
M. Hunter Beraud (Print), # 195319
Notary Public

Lifetime (Commission)

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
JUNE 30, 2025

Agency Head: Jeffrey Bergeron, Sheriff

Purpose	Amount
Salary	\$ 213,934
Benefits- insurance	22,914
Benefits- retirement	57,980
Dues	17,828
Travel	3,651
Cell phone	960
Total	<u>\$ 317,267</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR SESSION
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2025

	First Six Month Period Ended December 31, 2024	Second Six Month Period Ended June 30, 2025
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 198,336	\$ 201,463
Add: Collections		
Civil Fees (<i>including refundable amounts such as garnishments or advance deposits</i>)	250,213	239,161
Bond Fees	81,874	131,683
Cash Bonds	28,500	81,600
Asset Forfeiture/Sale	359,336	693,000
Criminal Court Costs/Fees	174,716	205,264
Criminal Fines - Other	101,189	108,386
Interest Earnings on Collected Balances	7,224	8,036
Subtotal Collections	1,003,052	1,467,130
Less: Disbursements To Governments & Nonprofits:		
Criminal		
West Baton Rouge Parish Government, Criminal Court Costs/Fees	42,380	52,833
West Baton Rouge Parish Government, Criminal Fines - Other	33,145	44,061
Indigent Defender Board, Criminal Court Costs/Fees	60,822	77,447
Indigent Defender Board, Bond Fees	22,879	34,334
West Baton Rouge Clerk of Court, Criminal Court Costs/Fees	23,223	25,803
West Baton Rouge Clerk of Court, Bond Fees	409	495
LA Commission on Law Enforcement Training, Criminal Court Costs/Fees	1,554	1,605
LA Commission on Law Enforcement Victims Act, Criminal Court Costs/Fees	4,495	5,665
18th Judicial District Attorney, Criminal Court Costs/Fees	16,062	16,637
18th Judicial District Attorney, Criminal Fines - Other	11,771	14,194
18th Judicial District Attorney, Bond Fees	23,900	35,570
18th Judicial District Expense Fund, Bond Fees	22,470	33,839
18th Judicial District Expense Fund, Criminal Court Costs/Fees	57,505	58,421
Treasurer, State of LA CMIS, Criminal Court Costs/Fees	2,284	2,393
LA Supreme Court, Criminal Court Costs/Fees	471	468
DHH THISCI LA Rehab Service, Criminal Court Costs/Fees	2,275	2,795
LA Department of Public Safety State Police, Criminal Court Costs/Fees	2,600	4,651
Keep Louisiana Beautiful, Criminal Fines - Other	-	170
Iberville Substance Abuse, Criminal Court Costs/Fees	370	385
LA State Police Crime Lab, Bond Fees	409	495
Civil		
West Baton Rouge Clerk of Court, Civil Fees	6,579	8,555
Other clerks and sheriffs, Civil Fees	1,925	520
Less: Amounts Retained by Collecting Agency		
Amount "Self-Disbursed" to Collecting Agency		
Criminal		
Criminal Court Costs/Fees	9,161	10,360
Criminal Fines - Other	11,760	13,584
Bond Fees	22,879	34,334
2% LCLE Training	32	33
Civil		
Commission	112,366	141,027
Bank Interest	2,020	2,388
Tax Collector	39	1,273
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Bond Refunds	15,500	8,000
Other Disbursements to Individuals	488,640	451,786
Subtotal Disbursements/Retainage	999,925	1,084,121
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	\$ 201,463	\$ 584,472



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

Honorable Jeffrey M. Bergeron
West Baton Rouge Parish Sheriff
Port Allen, 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, each major fund, and the aggregate remaining information of the West Baton Rouge 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 West Baton Rouge Parish Sheriff's basic financial statements, and have issued our report thereon dated December 31, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As a part of obtaining reasonable assurance about whether the West Baton Rouge Parish 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.



Gonzales, Louisiana
December 31, 2025

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2025

A. SUMMARY OF AUDIT RESULTS

Financial Statements

1. The independent auditors' report expressed an unmodified opinion on whether the financial statements of the West Baton Rouge Parish Sheriff's Office were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements is reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of the West Baton Rouge Parish Sheriff's Office which is required to be reported in accordance with *Government Auditing Standards*, was disclosed during the audit.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None

C. FINDINGS – COMPLIANCE WITH STATE LAWS AND REGULATIONS

None

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2025

A. FINDINGS – FINANCIAL STATEMENT AUDIT

None

B. FINDINGS – COMPLIANCE

None

WEST BATON ROUGE PARISH SHERIFF
STATEWIDE AGREED-UPON PROCEDURES REPORT
YEAR ENDED JUNE 30, 2025



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Jeffrey M. Bergeron, West Baton Rouge 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. The West Baton Rouge Parish Sheriff's management is responsible for those C/C areas identified in the SAUPs.

The West Baton Rouge 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 findings are as follows:

1) Written Policies and Procedures

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and entity's operations:

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

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

- ii. ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

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

- iii. ***Disbursements***, including processing, reviewing, and approving.

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

- iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

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

- v. **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
Written policies and procedures were obtained and address the functions noted above.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
Written policies and procedures were obtained and address the functions noted above.
- vii. **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
Written policies and procedures were obtained and address the functions noted above.
- viii. **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of the statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
Written policies and procedures were obtained and address the functions noted above.
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
Written policies and procedures were obtained and address all the functions noted above.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
Written policies and procedures were obtained and address the functions noted above.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
Written policies and procedures were obtained and address the functions noted above.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.
Written policies and procedures were obtained and address the functions noted above.

2) Collections (excluding electronic funds transfers)

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

Obtained a listing of deposit sites and management's representation that listing is complete.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, 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:

Obtained a listing of collection locations and management's representation that listing is complete.

- i. Employees responsible for cash collections do not share cash drawers/registers;

Employees responsible for cash collections share cash drawers.

Management's Response: Management currently has a system in place that allows each employee to have a unique log in to identify and allocate cash collected by each employee. Management will work towards a system for non-shared cash drawer as well as implementing a fully automated kiosk system to reduce to collection and handling of cash.

- ii. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit;

No exception noted.

- iii. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

Employees responsible for collecting cash are responsible for posting collection entries to the general ledger or subsidiary ledgers without another employee/official responsible for reconciling ledger postings to each other and to the deposit.

Management's Response: Management has assigned an employee that does not collect payments to receive and deposit collections from our cashiers only a daily basis. This employee is also reconciling these deposits to our ticket and accounting software ledgers.

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not responsible for collecting cash, unless another employee verifies the reconciliation.

One employee responsible for reconciling cash collections to the general ledger is responsible for collecting cash without another employee verifying the reconciliation.

Management's Response: Management has assigned an employee that does not collect payments to receive and deposit collections from our cashiers only a daily basis. This employee is also reconciling these deposits to our ticket and accounting software ledgers.

- C. 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 enforced during the fiscal period.

No exceptions noted.

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

- i. Observe that receipts are sequentially pre-numbered.

No exceptions noted.

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions noted.

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions noted.

- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

Check stub for 2 of the 8 deposits were not stamp received and no receipt was issued, therefore, DDR was unable to determine whether the deposits were made within one business day.

Management's Response: Management will continue to work to ensure every deposit is stamped upon arrival.

- v. Trace the actual deposit per the bank statement to the general ledger.

No exceptions noted.

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

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Obtained listing of locations that process payments and management's representation that listing is complete.

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase;

No exceptions noted.

- ii. At least two employees are involved in processing and approving payments to vendors;

One employee has the ability and authority to approve payments to vendors. No exceptions noted for the other three employees that process payments to vendors as they are not authorized signers.

Management's Response: Management will have at least two employees involved in processing and approving payments.

- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

The employees responsible for processing payments are not prohibited from adding/modifying vendor files.

Management's response: Management will work on increasing its controls on who can add/modify vendor files.

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

No exceptions noted.

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

No exceptions noted.

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

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

No exceptions noted.

- ii. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exception noted for evidence of segregation of duties for AUP #5Bi or #5Bii. Exceptions noted for each employee in regards to adding/modifying vendor files under #5Biii.

Management's response: Management will amend its policy in regards to who can add/modify vendor files as well as delegate the responsibility of mailing payments to vendors to an individual not responsible for processing payment.

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

No exception noted.

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

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

Obtained listing of the credit cards and management's representation that listing is complete.

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

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

No exceptions noted.

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

No exceptions noted.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

It was noted that the POs for the selected transactions in 1 of the 5 statements were not included in the supporting documents. In 1 of the 5 statements an itemized receipt did not include a PO for a selected transaction. Exceptions noted.

Management's response: Management will reiterate to all employees the PO process and work to ensure all employees follow the process in the correct steps.

We were engaged by The West Baton Rouge 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 The West Baton Rouge 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.

Diez, Dupuy + Ruiz

Gonzales, Louisiana
December 31, 2025