

Rapides Parish Sheriff

Alexandria, Louisiana

June 30, 2021

**Rapides Parish Sheriff
Alexandria, Louisiana**

June 30, 2021

Table of Contents

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Report		1-3
Basic Financial Statements		4
Government-Wide Financial Statements.....		5
Statement of Net Position.....	A	6
Statement of Activities.....	B	7
Fund Financial Statements.....		8
Balance Sheet - Governmental Funds.....	C	9
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position.....	D	10
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	E	11
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	F	12
Statement of Fiduciary Net Position - Fiduciary Fund Types - All Custodial Funds.....	G	13
Statement of Changes in Fiduciary Net Position - Fiduciary Fund Types - All Custodial Funds.....	H	14
Notes to Basic Financial Statements.....		15-40
	<u>Schedule</u>	
Required Supplementary Information		41
Budgetary Comparison Schedule - General Fund.....	I	42
Schedule of Changes in Total OPEB Liability and Related Ratios.....	J-1	43
Schedule of Employer Contributions - OPEB.....	J-2	44
Schedule of Employer's Share of Net Pension Liability - Sheriff's Pension and Relief Fund.....	K-1	45
Schedule of Employer Contributions - Sheriff's Pension and Relief Fund.....	K-2	46
Notes to Required Supplementary Information - Sheriff's Pension and Relief Fund.....	K-3	47
Other Supplementary Information		48
Statement of Expenditures - Budget and Actual - General Fund.....	L	49-52
Schedule of Compensation, Benefits, and Other Payments to the Agency Head.....	M	53

**Rapides Parish Sheriff
Alexandria, Louisiana**

June 30, 2021

Table of Contents

	<u>Schedule</u>	<u>Page</u>
Justice System Funding Schedule – Collecting/Disbursing Entity.....	N	54-55
Justice System Funding Schedule – Receiving Entity.....	O	56
Schedule of Expenditures of Federal Awards.....	P	57
Affidavit - Tax Collector Fund.....		58
Other Reports Required by <i>Government Auditing Standards</i> and the Uniform Guidance.....		59
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		60-62
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.....		63-66
Schedule of Findings and Questioned Costs.....		67-68
Management's Corrective Action Plan.....		69
Management's Summary Schedule of Prior Audit Findings.....		70



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

Independent Auditor's Report

The Honorable Mark Wood
Rapides Parish Sheriff
Alexandria, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the fiduciary funds of the Rapides Parish Sheriff, Alexandria, Louisiana, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Rapides Parish Sheriff's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Rebecca B. Morris, C.P.A.
Michael A. Juneau, C.P.A.
Cindy L. Humphries, C.P.A.
Deborah R. Dunn, C.P.A.

Rebecca G. Nation, C.P.A.
Evelyn T. Renfrow, C.P.A.
Kayla G. Holloway, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

The Honorable Mark Wood
Rapides Parish Sheriff
Alexandria, Louisiana

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the fiduciary funds of the Rapides Parish Sheriff, Alexandria, Louisiana, as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, schedule of changes in total OPEB liability and related ratios, schedules of employer contributions, schedule of employer's share of net pension liability, and the notes to the required supplementary information on pages 42 through 47 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.

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

Other Information

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



PAYNE, MOORE & HERRINGTON, LLP

The Honorable Mark Wood
Rapides Parish Sheriff
Alexandria, Louisiana

by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and the affidavit – tax collector fund on pages 49 through 58 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 relate directly to the underlying accounting and other records used to prepare the basic financial statements. The schedule of compensation, benefits, and other payments to the agency head; the justice system funding schedules; and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2021, on our consideration of the Rapides Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Rapides Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Rapides Parish Sheriff's internal control over financial reporting and compliance.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

December 20, 2021

Basic Financial Statements

Government-Wide Financial Statements

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Net Position
Governmental Activities
June 30, 2021**

Exhibit A

Assets			Exhibit A
Cash and cash equivalents		\$	2,482,881
Certificates of deposit			11,000,000
Investments			5,769,758
Receivables			3,739,060
Accrued interest receivable			14,307
Due from fiduciary funds			223,717
Inventories			69,640
Prepaid expenses			115,456
Capital assets, net of depreciation			
Nondepreciable			
Land and improvements	819,145		
Depreciable			
Buildings	5,517,903		
Equipment and furniture	2,841,704		
Other capital assets	726,694		9,905,446
Total Assets			33,320,265
Deferred Outflows of Resources			
Deferred outflows related to pensions			13,218,465
Deferred outflows related to postemployment benefit obligations			8,574,768
Total Deferred Outflows of Resources			21,793,233
Liabilities			
Accounts payable			228,199
Due to fiduciary funds			19,022
Payroll withholdings			2,309
Unearned revenue			100
Long-term liabilities			
Due within one year			
Due in more than one year			
Postemployment benefit obligations	52,516,336		
Compensated absences	2,187,671		
Net pension liability	20,944,786		75,648,793
Total Liabilities			75,898,423
Deferred Inflows of Resources			
Deferred inflows related to pensions			3,871,465
Deferred inflows related to postemployment benefit obligations			874,229
Total Deferred Inflows of Resources			4,745,694
Net Position			
Net investment in capital assets			9,905,446
Unrestricted (deficit)			(35,436,065)
Total Net Position			\$ (25,530,619)

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

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Activities
Governmental Activities
Year Ended June 30, 2021**

Exhibit B

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
Current					
Executive division	\$ 4,906,810	\$ -	\$ 60,065	\$ 127,743	\$ (4,719,002)
Bonds and fines division	419,177	-	-	-	(419,177)
Finance division	622,037	-	-	-	(622,037)
Human resources division	238,205	-	-	-	(238,205)
Tax department	614,273	351,632	-	-	(262,641)
Civil department	878,460	582,419	30,032	-	(266,009)
Maintenance/road crew	1,346,513	-	48,052	-	(1,298,461)
Corrections administration division	2,758,699	-	120,843	-	(2,637,856)
Corrections division (DC-1)	4,467,492	1,532,232	192,032	-	(2,743,228)
Corrections division (DC-2) and work release facility	6,225,576	3,785,646	300,024	-	(2,139,906)
Court and courthouse security	890,472	44,358	60,057	-	(786,057)
Investigative division	3,681,137	34,853	614,508	-	(3,031,776)
Drug enforcement division	1,780,336	-	206,516	-	(1,573,820)
Enforcement division	9,379,982	1,412,445	700,467	303,466	(6,963,604)
Support services division	1,012,603	14,900	-	-	(997,703)
School resource officers	4,845,326	-	406,892	-	(4,238,434)
Corrections division (DC-3)	5,476,491	3,965,671	175,141	-	(1,335,679)
Total Governmental Activities	<u>\$ 49,343,589</u>	<u>\$ 11,724,156</u>	<u>\$ 2,914,629</u>	<u>\$ 431,209</u>	<u>(34,273,595)</u>
General Revenues					
Taxes					
Ad valorem taxes levied for general purposes					15,116,901
Sales taxes authorized for general purposes					16,097,860
Grants and contributions not restricted to specific programs					
State revenue sharing					743,020
Non-employer pension contributions					1,353,500
Other grants and contributions					95,523
Coronavirus relief fund resources					520,764
Interest earned					39,958
Other					88,847
Special item - loss on sale/disposal of assets					36,193
Total General Revenues					<u>34,092,566</u>
Change in Net Position					(181,029)
Net Position, Beginning of Year					<u>(25,349,590)</u>
Net Position, End of Year					<u>\$ (25,530,619)</u>

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

Fund Financial Statements

**Rapides Parish Sheriff
Alexandria, Louisiana
Balance Sheet
Governmental Funds
June 30, 2021**

Exhibit C

	General Fund	Total Governmental Funds
Assets		
Cash and cash equivalents	\$ 2,482,881	\$ 2,482,881
Certificates of deposit	11,000,000	11,000,000
Investments	5,769,758	5,769,758
Receivables	3,739,060	3,739,060
Accrued interest receivable	14,307	14,307
Due from other funds	223,717	223,717
Inventories	69,640	69,640
Prepaid expenses	115,456	115,456
Total Assets	\$ 23,414,819	\$ 23,414,819
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 228,199	\$ 228,199
Payroll withholdings	2,309	2,309
Due to other funds	19,022	19,022
Unearned revenue	100	100
Total Liabilities	249,630	249,630
Fund Balances		
Nonspendable		
Inventories	69,640	69,640
Unassigned	23,095,549	23,095,549
Total Fund Balances	23,165,189	23,165,189
Total Liabilities and Fund Balances	\$ 23,414,819	\$ 23,414,819

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

**Rapides Parish Sheriff
Alexandria, Louisiana
Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2021**

Exhibit D

Total Fund Balances - Governmental Funds \$ 23,165,189

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

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

Cost of capital assets	35,257,015	
Less - accumulated depreciation	<u>(25,351,569)</u>	9,905,446

Pension related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the Governmental Funds, as follows:

Deferred outflows of resources		13,218,465
Deferred inflows of resources		<u>(3,871,465)</u>

Postemployment benefit obligation related deferred outflows of resources and deferred inflows of resources are not a use of current financial resources and, therefore, are not reported in the Governmental Funds.

Deferred outflows of resources		8,574,768
Deferred inflows of resources		<u>(874,229)</u>

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

Postemployment benefit obligation	(52,516,336)	
Compensated absences	(2,187,671)	
Net pension liability	<u>(20,944,786)</u>	<u>(75,648,793)</u>

Total Net Position of Governmental Activities in the Statement of Net Position **\$ (25,530,619)**

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

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2021**

Exhibit E

	General Fund	Total Governmental Funds
Revenues		
Taxes		
Ad valorem	\$ 15,116,901	\$ 15,116,901
Sales	16,097,860	16,097,860
Intergovernmental	5,371,744	5,371,744
Coronavirus Relief Fund resources	520,764	520,764
Fees, commissions, etc.	10,181,765	10,181,765
Interest earned	39,958	39,958
Other	443,875	443,875
Total Revenues	47,772,867	47,772,867
Expenditures		
Current		
Executive division	4,485,890	4,485,890
Bonds and fines division	387,166	387,166
Finance division	553,431	553,431
Human resources division	223,548	223,548
Tax department	587,662	587,662
Civil department	774,267	774,267
Maintenance/road crew	1,166,418	1,166,418
Corrections administration division	2,344,627	2,344,627
Corrections division (DC-1)	4,094,749	4,094,749
Corrections division (DC-2) and work release facility	5,505,122	5,505,122
Court and courthouse security	786,936	786,936
Investigative division	3,212,365	3,212,365
Drug enforcement division	1,537,669	1,537,669
Enforcement division	8,162,679	8,162,679
Support services division	831,300	831,300
School resource officers	4,150,132	4,150,132
Corrections division (DC-3)	4,806,860	4,806,860
Capital outlay	1,338,670	1,338,670
Total Expenditures	44,949,491	44,949,491
Excess (Deficiency) of Revenues Over Expenditures	2,823,376	2,823,376
Other Financing Sources (Uses)		
Sale of capital assets	57,051	57,051
Total Other Financing Sources (Uses)	57,051	57,051
Net Change in Fund Balances	2,880,427	2,880,427
Fund Balances, Beginning of Year	20,284,762	20,284,762
Fund Balances, End of Year	\$ 23,165,189	\$ 23,165,189

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

**Rapides Parish Sheriff
Alexandria, Louisiana
Reconciliation of Governmental Funds Statement of Revenues, Expenditures,
and Changes in Fund Balances to the Statement of Activities
Year Ended June 30, 2021**

Exhibit F

Net Change in Fund Balances - Governmental Funds

\$ 2,880,427

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

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

Capital outlays reported in the funds	1,338,670	
Less - depreciation reported in the Statement of Activities	<u>(1,709,684)</u>	(371,014)

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

Gain (loss) on the sale of assets	36,193	
Less - proceeds from the sale of assets	<u>(57,051)</u>	(20,858)

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

(Increase) decrease in postemployment benefit obligation	(2,051,182)	
(Increase) decrease in vacation/annual leave accrued	(101,395)	
(Increase) decrease in pension expense	<u>(517,007)</u>	<u>(2,669,584)</u>

Change in Net Position of Governmental Activities

\$ (181,029)

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

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Fiduciary Net Position
Fiduciary Fund Types - All Custodial Funds
June 30, 2021**

Exhibit G

	<u>Sheriff's Civil Fund</u>	<u>Tax Collector Fund</u>	<u>Cash Bond Fund</u>	<u>Fines and Costs Fund</u>	<u>Jail Inmate Fund</u>	<u>Work Release Inmate Fund</u>	<u>Total Custodial Funds</u>
Assets							
Cash and cash equivalents	\$ 472,196	\$ 882,524	\$ 459,741	\$ 134,056	\$ 120,512	\$ 353,738	\$ 2,422,767
Receivables	-	-	-	-	-	4,351	4,351
Due from other funds							
General Fund	-	-	-	-	19,022	-	19,022
Work Release Inmate Fund	-	-	-	-	9,435	-	9,435
Total Assets	<u>472,196</u>	<u>882,524</u>	<u>459,741</u>	<u>134,056</u>	<u>148,969</u>	<u>358,089</u>	<u>2,455,575</u>
Liabilities							
Due to other funds							
General Fund	26,880	21,159	1,112	22,977	60,316	91,273	223,717
Jail Inmate Fund	-	-	-	-	-	9,435	9,435
Total Liabilities	<u>26,880</u>	<u>21,159</u>	<u>1,112</u>	<u>22,977</u>	<u>60,316</u>	<u>100,708</u>	<u>233,152</u>
Net Position							
Restricted for:							
Inmates	-	-	-	-	88,653	257,381	346,034
Individuals & other governments	445,316	861,365	458,629	111,079	-	-	1,876,389
Total Net Position	<u>\$ 445,316</u>	<u>\$ 861,365</u>	<u>\$ 458,629</u>	<u>\$ 111,079</u>	<u>\$ 88,653</u>	<u>\$ 257,381</u>	<u>\$ 2,222,423</u>

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

Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Changes in Fiduciary Net Position
Fiduciary Fund Types - All Custodial Funds
Year Ended June 30, 2021

Exhibit H

	Sheriff's Civil Fund	Tax Collector Fund	Cash Bond Fund	Fines and Costs Fund	Jail Inmate Fund	Work Release Inmate Fund	Total Custodial Funds
Additions							
Sheriff's sales, etc.	\$ 2,739,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,739,771
Bonds, fines, and costs	-	-	104,597	1,488,136	-	-	1,592,733
Inmate deposits	-	-	-	-	1,516,669	1,680,955	3,197,624
Taxes, fees, etc. paid to tax collector	-	103,525,958	-	-	-	-	103,525,958
Miscellaneous	-	-	-	-	6,286	175	6,461
Total Additions	<u>2,739,771</u>	<u>103,525,958</u>	<u>104,597</u>	<u>1,488,136</u>	<u>1,522,955</u>	<u>1,681,130</u>	<u>111,062,547</u>
Deductions							
Taxes, fees, etc. distributed to taxing bodies and others	-	103,347,711	-	-	-	-	103,347,711
Deposits settled to:							
Sheriff's General Fund	581,627	-	-	241,520	1,226,372	1,162,314	3,211,833
Rapides Parish Police Jury	-	-	-	447,131	-	-	447,131
District Attorney	-	-	-	302,708	-	-	302,708
Indigent Defender	-	-	-	234,860	-	-	234,860
Clerk of Court	110,530	-	-	58,304	-	-	168,834
Louisiana Commission on Law Enforcement	-	-	-	12,974	-	-	12,974
Louisiana Traumatic Head and Spinal Cord Fund	-	-	-	12,772	-	-	12,772
Louisiana State Police	-	-	-	7,802	-	-	7,802
Louisiana Case Management Information System	-	-	-	11,784	-	-	11,784
Louisiana DARE program	-	-	-	6,941	-	-	6,941
Louisiana CASA program	-	-	-	11,694	-	-	11,694
Louisiana Crime lab	-	-	-	105,975	-	-	105,975
Ninth Judicial Expense Fund	-	-	-	23,320	-	-	23,320
Crime Stoppers	-	-	-	4,650	-	-	4,650
Louisiana Supreme Court	-	-	-	866	-	-	866
Litigants	1,721,792	-	-	-	-	-	1,721,792
Other settlements	3,903	-	-	-	-	-	3,903
Other deductions	96,573	-	155,849	-	267,263	425,168	944,853
Indigent Defender	<u>2,514,425</u>	<u>103,347,711</u>	<u>155,849</u>	<u>1,483,301</u>	<u>1,493,635</u>	<u>1,587,482</u>	<u>110,582,403</u>
Net Increase (Decrease) in Fiduciary Net Position	<u>225,346</u>	<u>178,247</u>	<u>(51,252)</u>	<u>4,835</u>	<u>29,320</u>	<u>93,648</u>	<u>480,144</u>
Net Position, Beginning of Year, as Restated	<u>219,970</u>	<u>683,118</u>	<u>509,881</u>	<u>106,244</u>	<u>59,333</u>	<u>163,733</u>	<u>1,742,279</u>
Net Position, End of Year	<u>\$ 445,316</u>	<u>\$ 861,365</u>	<u>\$ 458,629</u>	<u>\$ 111,079</u>	<u>\$ 88,653</u>	<u>\$ 257,381</u>	<u>\$ 2,222,423</u>

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

Notes to Basic Financial Statements

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2021**

Notes to Basic Financial Statements

1. Reporting Entity and Summary of Significant Accounting Policies

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

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

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

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

Reporting Entity

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

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

Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2021

Notes to Basic Financial Statements

Basis of Presentation

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

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

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

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

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

A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least ten percent of the corresponding total for all governmental funds. The General Fund of the Sheriff is considered to be the only major fund.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2021**

Notes to Basic Financial Statements

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

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

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

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

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

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

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

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

Basis of Accounting/Measurement Focus

Government-Wide Financial Statements

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

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2021**

Notes to Basic Financial Statements

Fund Financial Statements

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

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

Governmental Funds

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

Fiduciary Funds

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

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2021**

Notes to Basic Financial Statements

Budgets

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

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

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

Cash, Cash Equivalents, and Certificates of Deposit

Cash and cash equivalents include amounts in cash on hand and in demand deposits.

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

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

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2021**

Notes to Basic Financial Statements

Investments

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

Receivables

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

Internal Balances (Due from/to Other Funds)

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

Inventories

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

Prepaid Expenses

Insurance premiums and maintenance agreements paid prior to year-end for coverage included in the next fiscal year are reported as prepaid expenses in both the Government-Wide Financial Statements and the Fund Financial Statements. Prepaid expenses are recorded as expenditures when consumed rather than when purchased.

Capital Assets

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

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

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2021**

Notes to Basic Financial Statements

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

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

Building and improvements	5-30 Years
Vehicles	5-15 Years
Radios	7-10 Years
Boats	5-10 Years
Office equipment and software	5-15 Years
Camera/video	4-10 Years
Other	3-30 Years
Weapons	5-10 Years

Deferred Outflows of Resources and Deferred Inflows of Resources

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

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

Unearned Revenues

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

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2021**

Notes to Basic Financial Statements

Compensated Absences

Employees of the Sheriff's office earn from 120 to 180 hours of annual leave each year, depending on their length of service. Those employees who do not take all of their annual leave prior to December 31st may carry over no more than 40 hours to the next calendar year. Employees earn from 84 to 120 hours of sick leave per year, depending on length of service. Unused sick leave may be carried forward each year; however, it is not compensable upon termination of employment. At June 30, 2021, employees have accumulated and vested \$2,187,671 of benefits. This amount is included in long-term liabilities in the Statement of Net Position.

Net Position

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

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

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

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

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

Fund Balances

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

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2021**

Notes to Basic Financial Statements

Interfund Transactions

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

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

Ad Valorem Taxes

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

Sales Tax

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

Expenditures

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

Supplemental Wages

Certain employees receive supplemental wages from the State of Louisiana. These supplemental wages are recognized as intergovernmental revenues and salaries and related benefits. For the fiscal year ending June 30, 2021, the amount of supplemental wages received was \$2,062,779.

Estimates

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

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2021**

Notes to Basic Financial Statements

Impact of Recently Issued Pronouncements

Effective for the year ending June 30, 2021, the Sheriff implemented GASB Statement No. 84, *Fiduciary Activities*. This Statement establishes new criteria for identifying fiduciary activities that are reported in the fiduciary funds. This Statement also revised the definition and terminology used for activities that were previously classified as agency funds. *Custodial Funds* will now be used to report the funds held by the Sheriff as custodia for other governments, inmates, and other outside parties. The Sheriff has reclassified the Sheriff's Civil Fund, Tax Collector Fund, Cash Bond Fund, Fines and Costs Fund, Jail Inmate Fund, and Work Release Inmate Fund to custodial funds using the GASB Statement No. 84 definitions. Note 19 outlines this restatement.

GASB Statement 87, *Leases* is effective for reporting periods beginning after June 15, 2021. This pronouncement is predicated on the basic notion that all leases are financings of the right to use an underlying asset. A lease is defined as "a contract that conveys the right to use a nonfinancial asset (the underlying asset) for a period of time in an exchange or exchange-like transaction." Any contract that meets this definition is accounted for under this new lease guidance, unless specifically excluded. Management is currently evaluating the impact of the adoption of this statement.

2. Cash and Cash Equivalents and Certificates of Deposit

At June 30, 2021, the Sheriff had cash and cash equivalents and certificates of deposit as follows:

Cash and cash equivalents - Governmental Funds	\$ 2,482,881
Cash and cash equivalents - Fiduciary Funds	2,422,767
Certificates of Deposit - Governmental Funds	<u>11,000,000</u>
	\$ 15,905,648

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

Custodial credit risk is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned. As of June 30, 2021, the Sheriff's bank balance of \$16,026,194 was not exposed to custodial credit risk in that \$1,264,489 was insured and \$14,761,705 was collateralized by securities held by the pledging banks in the Sheriff's name.

3. Investments

Investments held at June 30, 2021, consist of \$5,769,758 in the Louisiana Asset Management Pool (LAMP), a local government investment pool.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2021**

Notes to Basic Financial Statements

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

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

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

- 1) Credit risk: LAMP is rated AAA by Standard & Poor's.
- 2) Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- 3) Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- 4) Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 82 days (from LAMP's monthly Portfolio Holdings) as of June 30, 2021.
- 5) Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

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

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

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2021**

Notes to Basic 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. The taxes are remitted to the appropriate taxing bodies net of deductions for pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2021, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 17.46 mills on property with net assessed valuations (after homestead exemption) totaling \$878,787,729.

Total law enforcement taxes levied during 2020 were \$15,343,641.

5. Receivables

Receivables at June 30, 2021 consist of the following:

	Governmental Activities	Fiduciary Funds
Fees, commissions, and charges for services	\$ 1,667,391	\$ -
Sales taxes	1,335,258	-
Grants	660,995	-
Due from inmates	-	4,351
Other	75,416	-
	\$ 3,739,060	\$ 4,351

6. Interfund Receivables, Payables, and Transfers

Amounts due from and due to other funds reported in the Fund Financial Statements at June 30, 2021, consist of the following:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General Fund	Fiduciary Funds	\$ 223,717
Fiduciary Funds	General Fund	(19,022)
Fiduciary Funds	Fiduciary Funds	9,435
		\$ 214,130

Balances at June 30, 2021, result from the routine timing differences between the dates that interfund goods or services are provided and the dates that reimbursement occurs.

Transfers are movements of money from one fund to another. These can be required by law, close out the activity in a fund, or merely serve as a means to finance activities in the receiving fund. There were no transfers for the year ending June 30, 2021.

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2021**

Notes to Basic Financial Statements

7. Inventories

Inventories at June 30, 2021 consist of the following:

Auto parts	\$ 36,967
Office supplies	32,673
Total	\$ 69,640

8. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance 7/01/20	Additions	Deletions	Balance 6/30/21
Governmental Activities:				
Capital assets not being depreciated:				
Land and improvements	\$ 819,145	\$ -	\$ -	\$ 819,145
Other capital assets:				
Buildings and improvements	16,797,119	253,192	-	17,050,311
Vehicles	6,933,949	270,748	303,732	6,900,965
Radios	2,332,282	255,991	-	2,588,273
Boats	164,195	-	7,258	156,937
Office equipment and software	3,268,650	127,059	14,607	3,381,102
Camera/video	1,014,705	176,310	-	1,191,015
Weapons	482,098	43,668	23,003	502,763
Other	2,494,208	211,705	39,409	2,666,504
Totals	34,306,351	1,338,673	388,009	35,257,015
Less:				
Accumulated depreciation				
Buildings and improvements	10,975,671	556,737	-	11,532,408
Vehicles	5,306,152	566,285	292,512	5,579,925
Radios	2,015,948	92,605	-	2,108,553
Boats	164,195	-	7,258	156,937
Office equipment and software	2,800,136	174,744	12,728	2,962,152
Camera/video	645,439	116,539	-	761,978
Weapons	275,147	57,101	22,442	309,806
Other	1,826,348	145,673	32,211	1,939,810
Totals	24,009,036	1,709,684	367,151	25,351,569
Governmental Activities, Capital Assets, Net	\$ 10,297,315	\$ (371,011)	\$ 20,858	\$ 9,905,446

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2021**

Notes to Basic Financial Statements

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

Governmental Activities		
Executive division		\$ 152,470
Bonds and fines division		5,285
Finance division		4,265
Human resources division		738
Tax department		1,719
Civil department		22,158
Maintenance/road crew		70,300
Corrections administration division		124,397
Corrections division (DC-1)		26,590
Corrections division (DC-2) and work release facility		276,821
Court and courthouse security		6,835
Investigative division		150,822
Drug enforcement division		88,563
Enforcement division		424,488
Support services division		116,364
School resource officers		22,866
Corrections division (DC-3)		215,003
Total Depreciation Expense for Governmental Activities		<u>\$ 1,709,684</u>

9. Long-Term Liabilities

The following is a summary of the long-term liabilities for the year ended June 30, 2021:

	Balance <u>7/01/20</u>	Additions	Deletions	Balance <u>6/30/21</u>
Postemployment benefit obligations	\$ 48,390,905	\$ 4,125,431	\$ -	\$ 52,516,336
Compensated absences	2,086,273	101,398	-	2,187,671
Net pension liability	15,425,514	5,519,272	-	20,944,786
	<u>\$ 65,902,692</u>	<u>\$ 9,746,101</u>	<u>\$ -</u>	<u>\$ 75,648,793</u>

	Balance <u>06/30/21</u>	Due Within <u>One Year</u>	Due in <u>More Than One Year</u>
Postemployment benefit obligations	\$ 52,516,336	\$ -	\$ 52,516,336
Compensated absences	2,187,671	-	2,187,671
Net pension liability	20,944,786	-	20,944,786
	<u>\$ 75,648,793</u>	<u>\$ -</u>	<u>\$ 75,648,793</u>

**Rapides Parish Sheriff
Alexandria, Louisiana
June 30, 2021**

Notes to Basic Financial Statements

Postemployment Benefit Obligations

See Note 10 for further explanation of these obligations.

Compensated Absences

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

Net Pension Liability

See Note 11 for further explanation of this obligation.

10. Postemployment Healthcare and Life Insurance Benefits

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

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

Life insurance coverage is continued to retirees by election and is based on the blended rate for active employees and retirees. The employer pays for the first \$10,000 of life insurance after retirement with the retiree paying the remainder, but both "costs" are based on the blended rate. Based on historical patterns, we have assumed that 20% of retirees decline the option of paying for the coverage beyond \$10,000.

Employees covered by benefit terms: At July 1, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	162
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	456
Total	618

**Rapides Parish Sheriff
Alexandria, Louisiana**

Notes to Basic Financial Statements

Total OPEB Liability

The Sheriff's total OPEB liability of \$52,516,336 was measured as of July 1, 2020 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	2.21% annually (as of the previous measurement date)
	2.16% annually (as of the end of year measurement date)
Healthcare cost trend rates	Flat 5.5% annually
Mortality	SOA RP-2000 Table

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

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2021.

Changes in Total OPEB Liability

Balance at June 30, 2020	\$ 48,390,905
Changes for the year:	
Service cost	777,300
Interest	1,055,535
Differences between expected and actual experience	2,745,432
Changes in assumption	805,410
Benefit payments and net transfers	<u>(1,258,246)</u>
Net changes	4,125,431
Balance at June 30, 2021	\$ 52,516,336

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower (1.16%) or one percentage-point higher (3.16%) than the current discount rate:

	1.0% Decrease (1.16%)	Current Discount Rate (2.16%)	1.0% Increase (3.16%)
Total OPEB Liability	\$ 63,468,790	\$ 52,516,336	\$ 44,062,452

**Rapides Parish Sheriff
Alexandria, Louisiana**

Notes to Basic Financial Statements

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

	<u>1.0% Decrease (4.5%)</u>	<u>Current Healthcare Trend Rate (5.5%)</u>	<u>1.0% Increase (6.5%)</u>
Total OPEB Liability	\$ 45,125,865	\$ 52,516,336	\$ 62,178,051

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

For the year ended June 30, 2021, the Sheriff recognized OPEB expense of \$3,309,428. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows Activities</u>	<u>Deferred Inflows Funds</u>
Difference between expected and actual experience	\$ 4,269,707	\$ 874,229
Changes of assumptions	4,305,061	-
Total	\$ 8,574,768	\$ 874,229

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

<u>Year Ended June 30,</u>	
2022	\$ 1,476,593
2023	1,476,593
2024	1,476,593
2025	1,476,593
2026	786,679
Thereafter	1,007,488
Total	\$ 7,700,539

11. Defined Benefit Pension Plan

Plan Description

The Sheriff's Pension and Relief Fund (Fund) is a cost-sharing, multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the Sheriffs' Pension and Relief Fund's office. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date. The Fund has issued a stand-alone audit report on their financial statements for the year ended June 30, 2020. Access to the report can be found on the Louisiana Legislative Auditor's website at www.lla.la.gov.

**Rapides Parish Sheriff
Alexandria, Louisiana**

Notes to Basic Financial Statements

Benefits Provided

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

Retirement Benefits

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

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

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

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

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

Disability Benefits

A member is eligible to receive disability benefits if he has at least ten years of creditable service when a non-service-related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of 1) a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due

**Rapides Parish Sheriff
Alexandria, Louisiana**

Notes to Basic Financial Statements

to disability, or 2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Survivor Benefits

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

Deferred Benefits

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

Back Deferred Retirement Option Plan (Back-DROP)

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

**Rapides Parish Sheriff
Alexandria, Louisiana**

Notes to Basic Financial Statements

Permanent Benefit Increases/Cost-of-Living Adjustments

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the plan year ending June 30, 2020, the actual employer contribution rate was 12.25% with an additional 0% allocated from the Funding Deposit Account. Employer contributions for the plan year ended June 30, 2020 were \$2,736,735.

In accordance with state statute, the Fund also receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense. Non-employer contributions for the year ended June 30, 2020 were \$1,353,500.

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

At June 30, 2021, the Sheriff reported a liability of \$20,944,786 for its proportionate share of the Net Pension Liability (NPL). The NPL was measured as of June 30, 2020, and the total pension liability used to calculate the NPL was determined by an actuarial valuation as of that date. The Sheriff's net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position. At June 30, 2020, the Sheriff's proportion was 3.026199%, which was a decrease of 0.234851% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Sheriff recognized pension expense of \$4,727,320.

At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows Activities	Deferred Inflows Funds
Difference between expected and actual experience	\$ -	\$ 2,448,021
Changes of assumptions	5,148,025	-
Changes in proportion and differences between the employer contributions and proportionate share of contributions	174,444	1,423,444
Differences between projected and actual earnings on pension plan investments	5,039,184	-
Employer contributions subsequent to the measurement date	2,856,812	-
Total	\$ 13,218,465	\$ 3,871,465

**Rapides Parish Sheriff
Alexandria, Louisiana**

Notes to Basic Financial Statements

The \$2,856,812 reported as deferred outflows of resources related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the NPL in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

<u>Year Ended June 30,</u>	
2021	\$ 816,104
2022	1,899,057
2023	2,112,799
2024	1,553,865
2025	<u>108,363</u>
Total	\$ 6,490,188

Actuarial Methods and Assumptions

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

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020 are as follows:

Valuation Date	June 30, 2020
Actuarial Cost Method	Individual Entry Age Normal Method
Investment Rate of Return	7.00%, net of pension plan investment expense, including inflation
Discount Rate	7.00%
Projected Salary Increases	5.00% (2.50% Inflation, 2.50% Merit)
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.

**Rapides Parish Sheriff
Alexandria, Louisiana**

Notes to Basic Financial Statements

fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to Changes in Discount Rate

The following presents the net pension liability of the participating employers calculated using the discount rate of 7.00%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate as of June 30, 2020:

	1.0% Decrease (6.00%)	Current Discount Rate (7.00%)	1.0% Increase (8.00%)
Net Pension Liability	\$ 38,043,007	\$ 20,944,786	\$ 6,685,707

12. Deferred Compensation Plan

Certain employees of the Sheriff participate in the Rapides Parish Sheriff's Office Deferred Compensation Plan (Plan) adopted under the provisions of Internal Revenue Code Section 457, which is administered by the Hartford Life Insurance Company. The Sheriff does not have managerial or financial responsibility for the plan assets. As of June 30, 2021, the plan assets totaled \$2,798,759, which is owned by the Plan participants.

13. Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2021 include \$686,402 of taxes paid under protest plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

14. Litigation and Claims

At June 30, 2021, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits would not create a liability to the Sheriff in excess of insurance coverage.

15. Ex-officio Tax Collector

The amount of cash on hand at year end in the Tax Collector Fund was \$882,524. The unsettled balances of the Tax Collector Fund at June 30, 2021 consist of the following:

Ad Valorem taxes	\$ 56,920
Protest taxes	686,400
Undistributed interest	15,944
Redemptions and refunds to taxpayers	117,770
Tax Notices and costs	5,490
Total	\$ 882,524

**Rapides Parish Sheriff
Alexandria, Louisiana**

Notes to Basic Financial Statements

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

Rapides Parish School Board	\$ 39,248,785
Rapides Parish Police Jury	27,339,501
Rapides Parish Sheriff	15,208,059
Rapides Parish Library	6,166,842
Red River Levee District	2,182,423
Red River Waterway Commission	2,038,191
Rapides Parish Assessor	1,803,047
Ward 9 Recreation District	1,250,966
Ward 10 Recreation District	642,597
Gravity Drainage District 1	304,435
Gravity Drainage District 2	989,703
Water District 11A	156,140
Fire District 12	297,220
LA Forestry Commission	31,529
LA Tax Commission	76,795
Total	\$ 97,736,233

For the fiscal year ended June 30, 2021, the taxes assessed and uncollected were due to movable property and the amounts are as follows:

	Louisiana Tax Commission			
	Decreases	Adjudications	Bankruptcies	Unpaid
Rapides Parish School Board	\$ 243,328	\$ 105,521	\$ 19,156	\$ 155,205
Rapides Parish Police Jury	181,507	52,265	28,651	121,567
Rapides Parish Sheriff	87,055	44,491	4,739	55,350
Rapides Parish Library	35,301	18,041	1,921	22,444
Red River Levee District	10,147	8,071	-	7,410
Red River Waterway Commission	11,667	5,962	635	7,418
Rapides Parish Assessor	10,322	5,276	562	6,563
Ward 9 Recreation District	4,654	4,533	-	1,337
Ward 10 Recreation District	4,688	738	-	1,898
Gravity Drainage District 1	1,265	1,670	-	1,035
Gravity Drainage District 2	6,190	1,385	-	980
Water District 11A	1,989	21	-	59
Fire District 12	376	81	-	1,614
LA Forestry Commission	22	-	-	1
Total	\$ 598,511	\$ 248,055	\$ 55,664	\$ 382,881

16. Operating Leases

The Sheriff is committed for more than a single year under leases for office equipment and building or office space. The leases are considered for accounting purposes to be operating leases.

**Rapides Parish Sheriff
Alexandria, Louisiana**

Notes to Basic Financial Statements

Lease expenditures for the year ended June 30, 2021 amounted to \$315,063 and consisted solely of minimum lease payments.

Future minimum lease payments for non-cancellable leases are as follows:

Fiscal year ending June 30,		\$
2022	305,373	\$ 305,373
2023	158,306	158,306
2024	66,918	66,918
Total	530,597	\$ 530,597

17. Risk Management

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

18. Tax Abatement

Louisiana's State Constitution Chapter VII Section 21 authorizes the State Board of Commerce and Industry to create an ad valorem tax abatement program for new manufacturing establishments in the State. Under the terms of this program, qualified businesses may apply for an exemption of local ad valorem taxes on capital improvements and equipment related to manufacturing for the first five years of its operation, with the option to renew for an additional five years; after which time the property will be added to the local tax roll and taxed at the value and millage in force at that time. The future value to this exempt property could be subject to significant fluctuations from today's value; however, the Sheriff could receive a substantial increase in ad valorem tax revenues once the exemption on this property expires. Because these taxes are not assessed, no adjustments have been made to the Sheriff's financial statements to record the exempt amounts. At June 30, 2021, the Sheriff's ad valorem revenues were reduced by \$3,855,430 as a result of these abatements.

19. Prior Period Adjustments

The Custodial funds' Net Position was restated as a result of the implementation of GASB Statement No. 84.

	<u>Custodial Funds</u>
Net position as previously reported on June 30, 2020	\$ -
To restate net position as a result of the implementation of GASB Statement No. 84	
Sheriff's Civil Fund	219,970
Tax Collector Fund	683,118
Cash Bond Fund	509,881
Fines and Costs Fund	106,244
Jail Inmate Fund	59,333
Work release Inmate Fund	163,733
	\$ 1,742,279

Required Supplementary Information

**Rapides Parish Sheriff
Alexandria, Louisiana
Budgetary Comparison Schedule
General Fund
Year Ended June 30, 2021**

Schedule I

	Budgeted Amounts		Actual	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
Ad valorem	\$ 15,000,000	\$ 14,950,000	\$ 15,116,901	\$ 166,901
Sales	12,600,000	15,700,000	16,097,860	397,860
Intergovernmental	4,377,800	4,666,700	5,371,744	705,044
Coronavirus Relief Fund resources	-	-	520,764	520,764
Fees, commissions, etc.	9,643,500	9,641,000	10,181,765	540,765
Interest earned	50,000	33,100	39,958	6,858
Other	328,400	236,700	443,875	207,175
Total Revenues	<u>41,999,700</u>	<u>45,227,500</u>	<u>47,772,867</u>	<u>2,545,367</u>
Expenditures				
Current				
Executive division	3,695,741	4,064,118	4,485,890	(421,772)
Bonds and fines division	363,062	379,559	387,166	(7,607)
Finance division	522,318	551,750	553,431	(1,681)
Human resources division	200,812	216,853	223,548	(6,695)
Tax department	543,527	610,369	587,662	22,707
Civil department	814,333	775,718	774,267	1,451
Maintenance/road crew	1,089,655	1,152,875	1,166,418	(13,543)
Corrections administration division	2,265,006	2,314,156	2,344,627	(30,471)
Corrections division (DC-1)	3,668,930	3,911,064	4,094,749	(183,685)
Corrections division (DC-2) and work release facility	5,532,726	5,562,892	5,505,122	57,770
Court and courthouse security	783,719	784,061	786,936	(2,875)
Investigative division	3,193,249	3,179,901	3,212,365	(32,464)
Drug enforcement division	1,475,208	1,539,097	1,537,669	1,428
Enforcement division	7,818,347	8,056,301	8,162,679	(106,378)
Support services division	666,892	763,418	831,300	(67,882)
School resource officers	4,107,391	4,149,537	4,150,132	(595)
Corrections division (DC-3)	4,511,087	4,676,825	4,806,860	(130,035)
Capital outlay	1,112,697	880,852	1,338,670	(457,818)
Total Expenditures	<u>42,364,700</u>	<u>43,569,346</u>	<u>44,949,491</u>	<u>(1,380,145)</u>
Excess (Deficiency) of Revenues Over Expenditures	(365,000)	1,658,154	2,823,376	1,165,222
Other Financing Sources (Uses)				
Sale of capital assets	365,000	50,000	57,051	7,051
Total Other Financing Sources (Uses)	<u>365,000</u>	<u>50,000</u>	<u>57,051</u>	<u>7,051</u>
Net Change in Fund Balance	-	1,708,154	2,880,427	1,172,273
Fund Balance, Beginning of Year	<u>20,284,762</u>	<u>20,284,762</u>	<u>20,284,762</u>	-
Fund Balance, End of Year	<u>\$ 20,284,762</u>	<u>\$ 21,992,916</u>	<u>\$ 23,165,189</u>	<u>\$ 1,172,273</u>

See independent auditor's report.

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

Schedule J-1

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

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

Notes to Schedule:

Change in benefit terms: There were no changes of benefit terms for the year ended June 30, 2021.

Change in assumptions: The discount rate decreased from 2.21% to 2.16% for the June 30, 2021, actuarial report.

See independent auditor's report.

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

Schedule J-2

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

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

Notes to Schedule for Current Year:

Valuation date July 1, 2020

Actuarially determined contributions are calculated as of the last day of the fiscal year in which contributions are reported.

Actuarial cost method Individual Entry Age Normal

Amortization method Level door, open

Amortization period 30 years

Asset valuation method Market value

Inflation 2.50% annually

Healthcare trend 5.50% annually for 10 years, 4.5% thereafter

Salary increases 4.00% annually

Discount rate 2.21% annually (as of previous measurement date)
2.16% annually (as of end of year measurement date)

Retirement age 4.5 years after the later of attainment of 30 years of service at any age; or, attainment of age 55 and 25 years of service; employees hired on and after 1/1/2012: attainment of age 55 and 30 years of service; or age 62 and 15 years of service.

Mortality RP-2000 combined healthy without projection

Turnover Age specific table with an average of 18.5% when applied to the active census

See independent auditor's report.

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

Schedule K-1

	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>
Employer's Proportion of the Net Pension Liability (Asset)	3.564519%	3.446158%	3.414877%	3.338608%	3.418773%	3.261050%	3.026199%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 14,115,514	\$ 15,361,309	21,673,866	14,457,086	13,109,793	15,425,514	20,944,786
Employer's Covered-Employee Payroll	\$ 22,885,270	\$ 22,848,582	\$ 23,321,971	\$ 23,124,853	\$ 23,530,470	\$ 22,787,731	\$ 22,340,694
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	61.68%	67.23%	92.93%	62.52%	55.71%	67.69%	93.75%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.34%	86.61%	82.10%	88.49%	90.41%	88.91%	84.73%

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

See independent auditor's report.

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

Schedule K-2

	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
6/30/2015	\$ 3,255,923	\$ 3,255,923	\$ -	\$ 22,848,582	14.25%
6/30/2016	3,206,771	3,206,771	-	23,321,971	13.75%
6/30/2017	3,064,043	3,064,043	-	23,124,853	13.25%
6/30/2018	3,000,135	3,000,135	-	23,530,470	12.75%
6/30/2019	2,791,497	2,791,497	-	22,787,731	12.25%
49 6/30/2020	2,736,735	2,736,735	-	22,340,694	12.25%
6/30/2021	2,856,812	2,856,812	-	23,320,901	12.25%

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

See Independent Auditor's Report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Notes to Required Supplementary Information
Sheriff's Pension and Relief Fund
For the Year Ended June 30, 2021**

Schedule K-3

Changes in benefit terms include:

There were no changes of benefit terms for the plan year ended June 30, 2020.

Changes of assumptions

The net investment rate of return was decreased from 7.10% to 7.00% per the year ended June 30, 2020 actuarial report.

There were no changes in the inflation interest rate per the year ended June 30, 2020 actuarial report.

The merit interest rate was decreased from 3.00% to 2.50% per the year ended June 30, 2020 actuarial report.

See independent auditor's report.

Other Supplementary Information

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Expenditures - Budget and Actual
General Fund
Year Ended June 30, 2021**

**Schedule L
(Continued)**

	Final Budget	Actual	Variance Favorable (Unfavorable)
Expenditures			
Executive Division			
Current			
Salaries and related benefits	\$ 3,207,518	\$ 3,203,633	\$ 3,885
Operating expenses	856,600	888,611	(32,011)
Grant subrecipient payment	-	393,646	(393,646)
Capital outlay	11,350	339,168	(327,818)
Total Executive Division	4,075,468	4,825,058	(749,590)
Bonds and Fines Division			
Current			
Salaries and related benefits	343,109	344,629	(1,520)
Operating expenses	36,450	42,537	(6,087)
Capital outlay	5,000	1,200	3,800
Total Bonds and Fines Division	384,559	388,366	(3,807)
Finance Division			
Current			
Salaries and related benefits	500,600	500,000	600
Operating expenses	51,150	53,431	(2,281)
Capital outlay	2,046	3,704	(1,658)
Total Finance Division	553,796	557,135	(3,339)
Human Resources Division			
Current			
Salaries and related benefits	156,353	156,342	11
Operating expenses	60,500	67,206	(6,706)
Total Human Resources Division	216,853	223,548	(6,695)
Tax Department			
Current			
Salaries and related benefits	239,369	234,752	4,617
Operating expenses	371,000	352,910	18,090
Total Tax Department	610,369	587,662	22,707

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Expenditures - Budget and Actual
General Fund
Year Ended June 30, 2021**

	Final Budget	Actual	Schedule L (Continued) Variance Favorable (Unfavorable)
Civil Department			
Current			
Salaries and related benefits	\$ 698,418	\$ 691,957	\$ 6,461
Operating expenses	77,300	82,310	(5,010)
Capital outlay	4,782	2,492	2,290
Total Civil Department	780,500	776,759	3,741
Maintenance/Road Crew			
Current			
Salaries and related benefits	905,075	904,568	507
Operating expenses	247,800	261,850	(14,050)
Capital outlay	169,933	85,176	84,757
Total Maintenance/Road Crew	1,322,808	1,251,594	71,214
Corrections Administration Division			
Current			
Salaries and related benefits	2,067,456	2,070,671	(3,215)
Operating expenses	246,700	273,956	(27,256)
Capital outlay	90,397	269,711	(179,314)
Total Corrections Administration Division	2,404,553	2,614,338	(209,785)
Corrections Division (DC-1)			
Current			
Salaries and related benefits	3,083,164	3,080,580	2,584
Operating expenses	827,900	1,014,169	(186,269)
Capital outlay	25,800	10,013	15,787
Total Corrections Division (DC-1)	3,936,864	4,104,762	(167,898)
Corrections Division (DC-2) and Work Release Facility			
Current			
Salaries and related benefits	3,962,992	3,979,018	(16,026)
Operating expenses	1,599,900	1,526,104	73,796
Capital outlay	50,912	39,466	11,446
Total Corrections Division (DC-2) and Work Release Facility	5,613,804	5,544,588	69,216

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Expenditures - Budget and Actual
General Fund
Year Ended June 30, 2021**

	Final Budget	Actual	Schedule L (Continued) Variance Favorable (Unfavorable)
Court and Courthouse Security			
Current			
Salaries and related benefits	\$ 771,061	\$ 774,021	\$ (2,960)
Operating expenses	13,000	12,915	85
Capital outlay	1,159	1,159	-
Total Court and Courthouse Security	<u>785,220</u>	<u>788,095</u>	<u>(2,875)</u>
Investigative Division			
Current			
Salaries and related benefits	2,635,401	2,625,312	10,089
Operating expenses	544,500	587,053	(42,553)
Capital outlay	26,608	18,605	8,003
Total Investigative Division	<u>3,206,509</u>	<u>3,230,970</u>	<u>(24,461)</u>
Drug Enforcement Division			
Current			
Salaries and related benefits	1,254,097	1,232,147	21,950
Operating expenses	285,000	305,522	(20,522)
Capital outlay	150,768	133,342	17,426
Total Drug Enforcement Division	<u>1,689,865</u>	<u>1,671,011</u>	<u>18,854</u>
Enforcement Division			
Current			
Salaries and related benefits	6,886,501	6,944,210	(57,709)
Operating expenses	1,169,800	1,218,469	(48,669)
Capital outlay	200,650	89,879	110,771
Total Enforcement Division	<u>8,256,951</u>	<u>8,252,558</u>	<u>4,393</u>
Support Services Division			
Current			
Salaries and related benefits	512,718	513,378	(660)
Operating expenses	250,700	317,922	(67,222)
Capital outlay	111,218	73,618	37,600
Total Support Services Division	<u>874,636</u>	<u>904,918</u>	<u>(30,282)</u>

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Expenditures - Budget and Actual
General Fund
Year Ended June 30, 2021**

**Schedule L
(Concluded)**

**Variance
Favorable
(Unfavorable)**

	Final Budget	Actual	Variance Favorable (Unfavorable)
School Resource Officers			
Current			
Salaries and related benefits	\$ 4,087,737	\$ 4,086,229	\$ 1,508
Operating expenses	61,800	63,903	(2,103)
Capital outlay	15,547	242,708	(227,161)
Total School Resource Officers	4,165,084	4,392,840	(227,756)
Corrections Division (DC-3)			
Current			
Salaries and related benefits	3,049,925	3,128,783	(78,858)
Operating expenses	1,626,900	1,678,077	(51,177)
Capital outlay	14,682	28,429	(13,747)
Total Corrections Division (DC-3)	4,691,507	4,835,289	(143,782)
Total Expenditures	\$ 43,569,346	\$ 44,949,491	\$ (1,380,145)

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Schedule of Compensation, Benefits, and Other
Payments to the Agency Head
Year Ended June 30, 2021**

Schedule M

Agency Head: Sheriff Mark Wood

Purpose	Amount
Salary	\$ 177,956
Benefits - medicare	2,814
Benefits - health insurance	8,356
Benefits - retirement	44,144
Dues	425
Travel	172
Conference travel	468
Special meals	124
Total	\$ 234,459

See independent auditor's report.

Rapides Parish Sheriff
 Alexandria, Louisiana
 Justice System Funding Schedule - Collecting/Disbursing Entity
 Year Ended June 30, 2021

Schedule N
 (Continued)

As required by Act 87 of the 2020 Regular Legislative Session

Identifying Information

Entity Name: Rapides Parish Sheriff
 LLA Entity ID #: 3105
 Date that reporting period ended: 06/30/2021

Cash Basis Presentation

	First Six Month Period Ended 12/31/20	Second Six Month Period Ended 06/30/21
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 377,025	\$ 1,087,214
Add: Collections		
Civil fees	1,109,356	1,884,528
Bond fees	266,150	344,021
Asset forfeiture/sale	-	-
Pre-trial diversion program fees	-	-
Criminal court costs/fees	231,256	321,582
Criminal fines - contempt	-	-
Criminal fines - other	135,497	183,190
Restitution	-	-
Probation/parole/supervision fees	-	-
Service/collection fees	56,309	65,747
Interest earnings on collected balances	-	-
Other	-	-
Subtotal Collections	<u>1,798,568</u>	<u>2,799,068</u>
Less: Disbursements to Governments & Nonprofits		
Rapides Parish District Attorney - criminal court costs/fees	54,390	64,780
Rapides Parish District Attorney - criminal fines - other	17,295	20,899
Rapides Parish District Attorney - bond fees	65,719	79,626
Rapides Parish Clerk of Court - criminal court costs/fees	21,570	30,780
Rapides Parish Clerk of Court - bond fees	2,947	3,006
Indigent Defender Fund - criminal court costs/fees	47,709	56,539
Indigent Defender Fund - criminal fines - other	-	150
Indigent Defender Fund - bond fees	58,351	72,111
Department of Safety-LA State Police Training Academy - criminal court costs/fees	2,492	5,310
Court Appointed Special Advocate - criminal court costs/fees	5,352	6,342
Rapides Parish Police Jury - criminal court costs/fees	36,451	44,280
Rapides Parish Police Jury - criminal fines - other	109,532	132,359
Rapides Parish Police Jury - bond fees	55,403	69,105
9th Judicial District Expense Fund - criminal court costs/fees	10,695	12,625
Crimestoppers of Central Louisiana - criminal court costs/fees	2,129	2,521
North Louisiana Crime Lab - criminal court costs/fees	42,736	57,287
North Louisiana Crime Lab - bond fees	2,947	3,006
Rapides Parish DARE Office - criminal court costs/fees	4,176	7,608
LA Commission on Law Enforcement - criminal court costs/fees	5,103	7,872
LA Traumatic Head & Spinal Cord Injury Fund - criminal court costs/fees	5,663	7,109
Louisiana Supreme Court - criminal court costs/fees	421	445
State of Louisiana Treasurer - criminal court costs/fees	3,177	3,764
Rapides Parish Clerk of Court - civil fees	50,389	66,553
Ascension Parish Sheriff - civil fees	-	54
Avoyelles Parish Sheriff - civil fees	30	-

See independent auditor's report.

Rapides Parish Sheriff
Alexandria, Louisiana
Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended June 30, 2021

Schedule N
(Concluded)

As required by Act 87 of the 2020 Regular Legislative Session

Identifying Information

Entity Name: Rapides Parish Sheriff
LLA Entity ID #: 3105
Date that reporting period ended: 06/30/2021

	Six Month Period Ended 12/31/20	Six Month Period Ended 06/30/21
Cash Basis Presentation		
Bossier Parish Sheriff - civil fees	77	112
Caddo Parish Sheriff - civil fees	-	49
Calcasieu Parish Sheriff - civil fees	31	62
Catahoula Parish Sheriff - civil fees	25	-
City of Alexandria - civil fees	7,173	1,527
City of Pineville - civil fees	-	382
Desoto Parish Sheriff - civil fees	-	83
East Baton Rouge Parish Sheriff - civil fees	217	990
Evangeline Parish Sheriff - civil fees	-	52
Grant Parish Sheriff - civil fees	215	178
Jefferson Parish Sheriff - civil fees	270	270
LaSalle Parish Sheriff - civil fees	-	61
Livingston Parish Sheriff - civil fees	35	-
Morehouse Parish Sheriff - civil fees	-	35
Orleans Parish Civil Sheriff - civil fees	280	330
Ouachita Parish Sheriff - civil fees	107	286
St. Tammany Parish Sheriff - civil fees	-	9
Town of Ball - civil fees	119	-
Vernon Parish Sheriff - civil fees	-	44
Less: Amounts Retained by Collecting Agency		
Collection fee for collecting/disbursing to others based on percentage of collection	-	-
Collection fee for collecting/disbursing to others based on fixed amount	-	-
Amounts "self-disbursed" to collecting agency		
Civil fees	314,267	298,742
Criminal court cost/fees	7,089	9,203
Criminal fines - other	17,295	20,899
Bond fees	80,444	94,635
Service/collection fees	2,115	4,207
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil fee refunds	-	-
Bond fee refunds	-	-
Restitution payments to individuals	-	-
Other disbursements to individuals	-	-
Payments to 3rd party collection/processing agencies	53,943	61,674
Subtotal Disbursements/Retainage	1,088,379	1,247,961
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	\$ 1,087,214	\$ 2,638,321
Ending Balance of "Partial Payments" Collected but not Disbursed	\$ -	\$ -
Other Information:		
Ending balance of total amounts assessed but not yet collected	\$ -	\$ -
Total waivers during the fiscal period	\$ -	\$ -

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Justice System Funding Schedule - Receiving Entity
Year Ended June 30, 2021**

Schedule O

As required by Act 87 of the 2020 Regular Legislative Session

Identifying Information

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

Rapides Parish Sheriff
3105
06/30/2021

Cash Basis Presentation

Receipts From:

Rapides Parish District Attorney - asset forfeiture/sale

Subtotal Receipts

	First Six Month Period Ended 12/31/20	Second Six Month Period Ended 06/30/21
\$	54,114	\$ 78,194
\$	54,114	\$ 78,194
\$	-	\$ -

Ending Balance of Amounts Assessed but Not Received

See independent auditors report.

Rapides Parish Sheriff
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Schedule P

Federal Grantor/ Pass-through Grantor Program Title	Federal CFDA/ Assistance Listing Number	Pass-through Grant Number	Total Amount Expended	Amounts Provided to Subrecipients
United States Department of Justice				
Bureau of Justice Assistance				
Direct Assistance				
Bulletproof Vest Partnership Program	16.607		\$ 1,254	\$ -
Office of Justice Programs				
Direct Assistance				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0827 2019-DJ-BX-0382	86,665 41,078	40,837 -
Total CFDA 16.738			<u>127,743</u>	<u>40,837</u>
Office of Justice Programs				
Passed-through the State of Louisiana - Office of the Governor				
Crime Victim Assistance	16.575	2018-VA-04/02/01/03-5876 2018-VA-02/01/03-5840	435,823 41,196	352,809 -
Total CFDA 16.575			<u>477,019</u>	<u>352,809</u>
Office of Justice Programs				
Passed-through the State of Louisiana - Office of the Governor				
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-DJ-01-5523 2020-VD-BX-0405	219,236 67,178	- -
Total CFDA 16.034			<u>286,414</u>	<u>-</u>
Total United States Department of Justice			<u>892,430</u>	<u>393,646</u>
United States Department of Treasury				
Passed-through the State of Louisiana - Governor's Office of Homeland Security and Emergency Preparedness				
COVID-19 - Coronavirus Relief Fund	21.019		520,764	-
Total United States Department of Treasury			<u>520,764</u>	<u>-</u>
United States Department of Homeland Security				
Passed-through the Rapides Parish Office of Homeland Security and Emergency Preparedness				
Homeland Security Grant Program	97.067	EMW-2019-SS-00014-S01	15,510	-
Passed-through the State of Louisiana - Governor's Office of Homeland Security and Emergency Preparedness				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4570-DR-LA FEMA-4559-DR-LA	10,528 57,215	- -
Total CFDA 97.036			<u>67,743</u>	<u>-</u>
Total United States Department of Homeland Security			<u>83,253</u>	<u>-</u>
Totals			<u>\$ 1,496,447</u>	<u>\$ 393,646</u>

Notes:

(1) The Schedule of Expenditures of Federal Awards (the SEFA) includes the federal award activity of the Rapides Parish Sheriff under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the SEFA presents only a selected portion of the operations of the Rapides Parish Sheriff, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Rapides Parish Sheriff.

(2) All expenditures on the SEFA are reported on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the Rapides Parish Sheriff's accounting policies.

(3) The Rapides Parish Sheriff did not elect to use the ten percent (10%) *de minimis* indirect cost rate as allowed under the Uniform Guidance.

(4) The Rapides Parish Sheriff received donated PPE with a fair market value on the date of donation of \$6,971 from the Governor's Office of Homeland Security and Emergency Preparedness.

See independent auditor's report.



MARK WOOD
Sheriff and Tax Collector - Rapides Parish

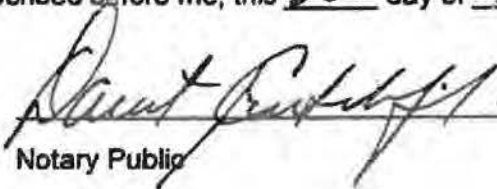
AFFIDAVIT
(Required by R.S. 24:513(B))
STATE OF LOUISIANA,
PARISH OF RAPIDES

I, Mark Wood, Tax Collector for the Parish of Rapides, do solemnly swear that the above is a true and correct statement of all taxes, licenses, etc., collected by my office during the period from July 1, 2020 to June 30, 2021 and that the cash in bank and on hand available for settlement of the unsettled collections amounting to \$882,525.30.



Sheriff, Tax Collector

SWORN to and subscribed before me, this 25th day of August, 2021

 #5435 (Signature)

Notary Public

**Other Reports Required by
Government Auditing Standards and the Uniform Guidance**

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



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

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

The Honorable Mark Wood
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the fiduciary funds of the Rapides Parish Sheriff (Sheriff) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 20, 2021.

Internal Control over Financial Reporting

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

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

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

Rebecca B. Morris, C.P.A.
Michael A. Juneau, C.P.A.
Cindy L. Humphries, C.P.A.
Deborah R. Dunn, C.P.A.

Rebecca G. Nation, C.P.A.
Evelyn T. Renfrow, C.P.A.
Kayla G. Holloway, C.P.A.

61



1419 Metro Drive • P.O. Box 13200
Alexandria, LA 71315-3200
Ph: (318) 443-1893 • Fax: (318) 443-2515



PAYNE, MOORE & HERRINGTON, LLP

The Honorable Mark Wood
Rapides Parish Sheriff
Alexandria, Louisiana

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2021-001.

Sheriff's Response to the Finding

The Sheriff's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Sheriff's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

A handwritten signature in black ink that reads "Payne, Moore & Herrington, LLP". The signature is written in a cursive, flowing style.

Certified Public Accountants
Alexandria, Louisiana

December 20, 2021

**Independent Auditor's Report on Compliance for Each Major
Program and on Internal Control Over Compliance
Required by the Uniform Guidance**



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS
Established 1945

**Independent Auditor's Report on Compliance for Each Major
Program and on Internal Control Over Compliance
Required by the Uniform Guidance**

The Honorable Mark Wood
Rapides Parish Sheriff
Alexandria, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Rapides Parish Sheriff's (Sheriff) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Sheriff's major federal programs for the year ended June 30, 2021. The Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Sheriff's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Rebecca B. Morris, C.P.A.
Michael A. Juneau, C.P.A.
Cindy L. Humphries, C.P.A.
Deborah R. Dunn, C.P.A.

Rebecca G. Nation, C.P.A.
Evelyn T. Renfrow, C.P.A.
Kayla G. Holloway, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

The Honorable Mark Wood
Rapides Parish Sheriff
Alexandria, Louisiana

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Sheriff's compliance.

Opinion on Each Major Federal Program

In our opinion, the Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the Sheriff is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Sheriff's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over compliance.

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

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



PAYNE, MOORE & HERRINGTON, LLP

The Honorable Mark Wood
Rapides Parish Sheriff
Alexandria, Louisiana

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

December 20, 2021

**Rapides Parish Sheriff
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
For Year Ended June 30, 2021**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements? X Yes _____ No

Management's Corrective Action Plan See Attached

Management's Summary Schedule of Prior Audit Findings See Attached

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiencies identified not considered to be material weaknesses? _____ Yes X None reported

Type of auditor's report issued on compliance with major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? _____ Yes X No

Identification of major programs:

<u>CFDA/Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund
16.575	Crime Victim Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? _____ Yes X No

**Rapides Parish Sheriff
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
For Year Ended June 30, 2021**

Section II – Findings Related to the Financial Statements

Finding 2021-001 – Compliance with Louisiana Revised Statute 42:1170 Ethics Requirement

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

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

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

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

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

Section III – Findings and Questioned Costs for Federal Awards

None



MARK WOOD
Sheriff and Tax Collector - Rapides Parish

Management's Corrective Action Plan

The Rapides Parish Sheriff respectfully submits the following corrective action plan for the year ended June 30, 2021.

Independent Public Accounting Firm:

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

Auditee Contact Person:

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

Audit Period: July 1, 2020 through June 30, 2021

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

Findings Related to the Financial Statements

Finding 2021-001 – Compliance with Louisiana Revised Statute 42:1170 Ethics Requirement

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

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

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



MARK WOOD
Sheriff and Tax Collector - Rapides Parish

**Management's Summary Schedule of Prior Audit Findings
Year Ended June 30, 2021**

Finding 2020-001: Segregation of Duties

Summary: During the fiscal year ended June 30, 2020, the finance director had access to and was involved in all the following accounting functions: performing bank reconciliations, signing checks, authorizing cash disbursements, accessing blank checks, and preparing and recording journal entries.

Current Status: Resolved.

Finding 2020-002 – Purchasing Approval Process

Summary: Audit procedures included testing the operating disbursement controls. Of the twenty-five disbursements tested, three disbursements were noted with no purchase requisition or no approval signatures on the purchase requisition; therefore, there was no evidence of department approval.

Current Status: Resolved.

Finding 2020-003 – Tax Collector Fund Accounting System

Summary: The Tax Collector Fund historically has used excel spreadsheets as its general ledger. During the year ended June 30, 2020 the Tax Collector Fund did not maintain these excel spreadsheets.

Current Status: Resolved.