

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Financial Report

Year Ended June 30, 2025

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KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA
Deidre L. Stock, CPA

Of Counsel
C. Burton Kolder, CPA*

183 S. Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 11929 Bricksome Ave.
Ville Platte, LA 70586 Baton Rouge, LA 70816
Phone (337) 363-2792 Phone (225) 293-8300

INDEPENDENT AUDITOR'S REPORT

WWW.KCSRCPAS.COM

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA - retired 2022
Gerald A. Thibodeaux, Jr., CPA* - retired 2024

* A Professional Accounting Corporation

The Honorable Bobby Guidroz
St. Landry Parish Sheriff
Opelousas, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff (hereinafter "Sheriff") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Sheriff as of June 30, 2025 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Change in Accounting Principle

As described in Note 15, the Sheriff adopted new accounting guidance, GASB Statement No. 100, Accounting Changes and Error Corrections and GASB Statement No. 101, Compensated Absences. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Required Supplementary Information

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The comparative statements and the justice system funding schedule are presented for purposes of additional analysis and are not a required part of the 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 information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the comparative statements and the justice system funding schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The prior year comparative amounts were derived from the Sheriff's 2024 financial statements, which were restated, and 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, and, in our opinion were fairly presented in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the comparative detailed budget comparison schedules and the affidavit but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2025 on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
December 19, 2025

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
Statement of Net Position
June 30, 2025

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 15,604,068
Due from other governmental units	299,043
Prepaid expenses	12,800
Other	<u>615</u>
Total current assets	<u>15,916,526</u>
Noncurrent assets:	
Depreciable capital assets, net	8,125,080
Land and construction in progress	596,020
Right-of-use lease asset, net	<u>440,108</u>
Total noncurrent assets	<u>9,161,208</u>
Total assets	<u>25,077,734</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - OPEB	2,989,291
Deferred outflows of resources - pension	<u>2,815,404</u>
Total deferred outflows of resources	<u>5,804,695</u>
LIABILITIES	
Current liabilities:	
Accounts, salaries, and other payables	801,710
Right-of-use lease liability	<u>136,531</u>
Total current liabilities	<u>938,241</u>
Noncurrent liabilities:	
Compensated absences	625,154
Right-of-use lease liability	323,159
OPEB obligation	8,200,420
Net pension liability	<u>6,500,480</u>
Total noncurrent liabilities	<u>15,649,213</u>
Total liabilities	<u>16,587,454</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - OPEB	5,147,471
Deferred inflows of resources - pension	<u>1,098,867</u>
Total deferred inflows of resources	<u>6,246,338</u>
NET POSITION	
Net investment in capital assets	8,701,518
Restricted for drug enforcement	179,107
Restricted for opioid prevention	160,114
Unrestricted (deficit)	<u>(992,102)</u>
Total net position	<u>\$ 8,048,637</u>

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Activities
Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue And Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Public safety:					
Police	\$ 18,845,828	\$ 2,580,757	\$ 104,615	\$ -	\$ (16,160,456)
Taxes:					
Property taxes, levied for general purposes					3,718,201
Sales taxes					12,554,362
State sources:					
Commissions					841,503
Revenue sharing					267,483
Supplemental pay					671,711
Interest and investment earnings					278,909
Non-employer pension contribution					575,905
Miscellaneous					385,509
Total general revenues					19,293,583
Change in net position					3,133,127
Net position - July 1, 2024 (as restated)					4,915,510
Net position - June 30, 2025					\$ 8,048,637

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Balance Sheet - Governmental Funds
June 30, 2025

	General Fund	Non-major Fund	Total
ASSETS			
Cash and interest-bearing deposits	\$ 15,424,961	\$ 179,107	\$ 15,604,068
Receivables -			
Due from other governmental units	299,043	-	299,043
Prepaid expenditures	12,800	-	12,800
Other	615	-	615
Total assets	\$ 15,737,419	\$ 179,107	\$ 15,916,526
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 132,665	\$ -	\$ 132,665
Accrued liabilities	669,045	-	669,045
Total liabilities	801,710	-	801,710
Fund balances:			
Nonspendable	12,800	-	12,800
Restricted for drug enforcement	-	179,107	179,107
Restricted for opioid prevention	160,114	-	160,114
Assigned for construction	1,000,000	-	1,000,000
Unassigned	13,762,795	-	13,762,795
Total fund balances	14,935,709	179,107	15,114,816
Total liabilities and fund balances	\$ 15,737,419	\$ 179,107	\$ 15,916,526

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2025

Total fund balance for the governmental funds at June 30, 2025 \$ 15,114,816

Total net position reported for governmental activities in the statement of net position is different because:

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

Capital assets, net 8,721,100

Intangible right-of-use assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.

Right-of-use assets, net 440,108

The deferred outflows of resources are not a use of current resources, and therefore, are not reported in the fund financial statements.

The deferred outflows of resources are related to the following:

Postemployment benefit obligation	\$ 2,989,291	
Net pension liability	<u>2,815,404</u>	5,804,695

Long-term liabilities are not payable from current resources, and therefore, are not reported in the governmental funds.

Long-term liabilities at June 30, 2025 consist of:

Compensated absences payable	(625,154)	
Right-of-use lease liability	(459,690)	
Postemployment benefit obligation	(8,200,420)	
Net pension liability	<u>(6,500,480)</u>	(15,785,744)

The deferred inflows of resources are not available resources, and therefore, are not reported in the fund financial statements.

The deferred inflows of resources are related to the following:

Postemployment benefit obligation	(5,147,471)	
Net pension liability	<u>(1,098,867)</u>	<u>(6,246,338)</u>

Net position at June 30, 2025 \$ 8,048,637

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Revenues, Expenditures, and Change in Fund Balances -
Governmental Funds
Year Ended June 30, 2025

	General Fund	Non-major Fund	Total
Revenues:			
Taxes -			
Ad valorem taxes	\$ 3,718,201	\$ -	\$ 3,718,201
Sales taxes	12,554,362	-	12,554,362
Intergovernmental revenues -			
Federal grants	73,867	-	73,867
State grants	30,748	-	30,748
State grants - state revenue sharing (net)	267,483	-	267,483
State supplemental pay	671,711	-	671,711
Video poker commissions	841,503	-	841,503
Fees charges and commissions for services -			
Civil and criminal fees	1,346,089	-	1,346,089
Special duty detail	420,048	-	420,048
Feeding, keeping, and transporting prisoners	814,620	-	814,620
Interest income	275,393	3,516	278,909
Contraband	-	22,021	22,021
Sale of Assets	23,828	-	23,828
Miscellaneous	339,660	-	339,660
Total revenues	21,377,513	25,537	21,403,050
Expenditures:			
Current -			
Public safety:			
Personal services and related benefits	11,495,000	-	11,495,000
Operating services	3,641,170	-	3,641,170
Operations and maintenance	3,007,983	17,529	3,025,512
Travel and other charges	29,310	-	29,310
Capital outlay	1,092,495	3,085	1,095,580
Debt service	212,471	-	212,471
Total expenditures	19,478,429	20,614	19,499,043
Excess of revenues over expenditures	1,899,084	4,923	1,904,007
Other financing sources:			
Proceeds from leases	172,996	-	172,996
Net change in fund balances	2,072,080	4,923	2,077,003
Fund balances, beginning	12,863,629	174,184	13,037,813
Fund balances, ending	\$ 14,935,709	\$ 179,107	\$ 15,114,816

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2025

Total net changes in fund balance for the year ended June 30, 2025 per Statement of Revenues, Expenditures and Changes in Fund balance		\$ 2,077,003
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	\$ 922,584	
Depreciation expense for the year ended June 30, 2025	(694,446)	
Loss on disposition of assets	<u>(67,680)</u>	160,458
Governmental funds report intangible right-of-use assets as expenditures. However, in the statement of activities, the cost of these assets are allocated over the lease term and reported as amortization expense.		
Right-of-use assets	172,996	
Amortization expense for the year ended June 30, 2025	<u>(166,021)</u>	6,975
Principal payments are reported on the governmental funds as expenditures. In the statements of net position, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, retirement of principal is recorded as an expenditure in the statement of revenues, expenditures, and changes in fund balances whereas the payment reduces the balance of the liabilities in the statement of net position.		
Proceeds from right-of-use leases	(172,996)	
Principal payments - right-of-use leases	<u>153,315</u>	(19,681)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Compensated absences	12,089	
Postemployment benefits	1,191,271	
Pension expense	<u>(870,893)</u>	332,467
Non-employer pension contributions to the Sheriffs' Pension and Relief Fund		<u>575,905</u>
Total changes in net position for the year ended June 30, 2025 per statement of activities		<u>\$ 3,133,127</u>

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Fiduciary Net Position
Year Ended June 30, 2025

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 318,646
Interest-bearing deposits	<u>2,453,043</u>
Total assets	<u>2,771,689</u>
LIABILITIES	
Due to taxing bodies and others	1,895,569
Due to inmates	<u>68,083</u>
Total liabilities	<u>1,963,652</u>
NET POSITION	
Restricted for individuals and other governments	<u>\$ 808,037</u>

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2025

	Custodial Funds
ADDITIONS	
Sheriff sales and fees	\$ 2,868,159
Bonds	632,013
Fines and court costs	1,044,591
Work release housing & transportation	25,647
Garnishments	443,825
Licenses and fees	881,244
Taxes and fees paid to tax collector	50,668,768
Inmates	99,728
Interest	90,970
Total additions	56,754,945
DEDUCTIONS	
Taxes and fees distributed to taxing bodies and others	52,947,918
Settled deposits	3,740,286
Total deductions	56,688,204
Change in fiduciary net position	66,741
Net position - beginning	741,296
Net position - ending	\$ 808,037

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements

INTRODUCTION

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

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

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

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

The accounting and reporting policies of the Sheriff conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, *Audits of State and Local Governmental Units*.

(1) Summary of Significant Accounting Policies

A. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council (government) as required by Louisiana law, the Sheriff is financially independent.

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

The accompanying basic financial statements of the St. Landry Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with professional standards.

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

Fund Financial Statements (FFS)

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

The funds of the Sheriff are described below:

Governmental Funds –

General 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 according to sheriff policy.

Fiduciary (Custodial) Funds –

Fiduciary Funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support the Sheriff's programs. The Sheriff has adopted GASBS No. 84 for the reporting and classification of its fiduciary activities. Fiduciary reporting focus is on net position and changes in net position and are reported using the accrual basis of accounting.

The Sheriffs' fiduciary funds are presented in the fiduciary fund financial statement by type. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the Sheriff, these funds are not incorporated into the government-wide financial statements. The individual custodial funds used by the Sheriff for the year ended June 30, 2025, are as follows:

Sheriff's Fund – To account for funds held in connection with civil suits, sheriff's sales, and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Bond Fund – To account for the collection of cash bonds and payment of these collections to the eligible recipients in accordance with applicable laws.

Tax Collector Fund – Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the tax collector of state and parish taxes, fees, and licenses. The Tax Collector Fund is used to collect and distribute these taxes, fees, and licenses to the appropriate taxing bodies.

Prisoners' Money Fund – To account for the receipts and disbursements made to the individual prison inmate accounts.

Drug Seizure Fund – To account for monies seized during drug policing activities.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

C. Measurement Focus/Basis of Accounting

The amounts reflected in the governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Sheriff operations.

The amounts reflected in the governmental funds use the modified accrual basis of accounting. 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 pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The governmental fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, generally become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Sales taxes are considered as “measurable” when in the hands of the sales tax collector and are recognized as revenue at that time.

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff.

Unearned Revenues

Unearned revenues arise when resources are received by the Sheriff before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Sheriff has a legal claim to the resources, the liability for unearned income is removed from the combined balance sheet and the revenue is recognized.

D. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market.

E. Internal Balances

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 balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

F. Prepaid Expenditures

Prepaid items consist of various payments that the Sheriff has made in advance for goods or services to be received in the future. Prepaid expenditures at June 30, 2025 consist of K9 and handler course costs requiring up-front payments.

G. Capital Assets

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation). Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$2,500 or more for capitalizing capital assets.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Capital assets are recorded in the Statement of Net Position. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	40 years
Improvements other than buildings	10-15 years
Vehicles	5 years
Office furniture	5-10 years
Equipment	5-10 years

H. Compensated Absences

Employees of the St. Landry Parish Sheriff earn from 12 to 15 days of annual leave each year, depending on their length of service. Sick leave is earned at the rate of 1 day for each month worked. Accrued sick leave is not limited and not payable upon termination. Only 48 hours of annual leave can be carried forward from one year to the next, and it is not payable upon retirement or termination. Compensatory time is not limited and is paid upon retirement or termination. At June 30, 2025, employees of the Sheriff have accumulated and vested \$625,154 of compensated absence benefits. This amount is included in noncurrent liabilities in the statement of net position.

I. Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

J. Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of “net investment in capital assets” or “restricted.”

In the fund financial statements, governmental fund equity is classified as fund balance. As such, fund balance of the governmental fund is classified as follows:

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Sheriff, which is the highest level of decision-making authority.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Sheriff’s adopted policy, only he may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Sheriff considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Sheriff considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Sheriff has provided otherwise in its commitment or assignment actions.

K. Interfund Transactions

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 transfers.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

L. Use of Estimates

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

M. Pensions

The net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension, and pension expense, has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Non-employer contributions are recognized as revenues in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when due.

N. Postemployment Benefits Other than Pensions (OPEB)

The OPEB liability, deferred outflows of resources, and deferred inflows of resources related to OPEB, and OPEB expense has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. In the governmental fund financial statements contributions are recognized as expenditures when due.

(2) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are actually billed to taxpayers by the Sheriff in October or November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of St. Landry Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2025, law enforcement taxes applicable to the Sheriff's General Fund were levied at the rate of 4.12 mills on property with approximate net assessed valuations (after homestead exemption) totaling \$869,055,107.

Total law enforcement taxes levied during 2025 were \$3,580,514.

(3) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

At June 30, 2025, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$18,375,757, as follows:

	Governmental Activities	Fiduciary Funds	Total
Noninterest-bearing deposits	\$ 494,427	\$ 318,646	\$ 813,073
Interest-bearing deposits	15,109,641	2,453,043	17,562,684
Total	\$ 15,604,068	\$ 2,771,689	\$ 18,375,757

The deposits are stated at cost, which approximates market. Custodial credit risk is the risk that in the event of a bank failure, the Sheriff will not be able to recover deposits. The Sheriff does not have a policy for custodial credit risk; however, under state law these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at June 30, 2025, are secured as follows:

Bank balances	\$ 18,685,672
Federal deposit insurance	\$ 1,250,000
Letter of credit	1,600,000
Pledged securities	15,835,672
Total	\$ 18,685,672

Deposits in the amount of \$17,435,672 were exposed to custodial credit risk. The securities pledged for these deposits are held by the bank, or its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are not held in the name of the Sheriff, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

(4) Due from Other Governmental Units

Amounts due from other governmental units at June 30, 2025 consist of the following:

St. Landry Parish and others for prisoner maintenance, fees, and other charges	\$ 186,198
State of Louisiana - video poker commissions	112,845
Total due from other governmental units	\$ 299,043

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(5) Accounts, Salaries, and Other Payables

The accounts, salaries, and other payables consisted of the following at June 30, 2025:

Accounts payable	\$ 132,665
Salaries payable	516,397
Other accrued liabilities	152,648
Total	\$ 801,710

(6) Capital Assets

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

	Balance 7/1/2024	Additions	Deletions	Balance 6/30/2025
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 585,699	\$ -	\$ -	\$ 585,699
Construction in progress	-	10,321	-	10,321
Other capital assets:				
Buildings	8,439,173	7,154	-	8,446,327
Vehicles	3,368,548	366,644	521,987	3,213,205
Equipment	2,780,615	538,465	882,965	2,436,115
Total	15,174,035	922,584	1,404,952	14,691,667
Less: accumulated depreciation				
Buildings	1,719,349	220,242	-	1,939,591
Vehicles	2,451,158	333,572	466,927	2,317,803
Equipment	2,442,886	140,632	870,345	1,713,173
Total	6,613,393	694,446	1,337,272	5,970,567
Net capital assets	\$ 8,560,642	\$ 228,138	\$ 67,680	\$ 8,721,100

Depreciation expense in the amount of \$694,446 was charged to public safety.

(7) Changes in Long-Term Liabilities

During the year ended June 30, 2025, the following changes occurred in long-term liabilities transactions and balances:

	Balance 7/1/2024	Net Change	Balance 6/30/2025
Compensated absences *	\$ 637,243	\$ (12,089)	\$ 625,154

* - restated

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Leases

The Sheriff recognizes a lease liability and an intangible right-of-use lease asset (lease asset) in the government wide financial statements. The leased assets activity for the year follows:

	Balance 7/1/2024	Additions	Deletions	Balance 6/30/2025
Intangible right-of-use assets	\$ 741,934	\$ 172,996	\$ 96,154	\$ 818,776
Less: accumulated amortization	<u>308,801</u>	<u>166,021</u>	<u>96,154</u>	<u>378,668</u>
Intangible right-of-use assets, net	<u>\$ 433,133</u>	<u>\$ 6,975</u>	<u>\$ -</u>	<u>\$ 440,108</u>

The leased assets will be amortized over the lease terms. Unamortized lease assets to be amortized in future periods is as follows:

Years Ended June 30,

2026	\$ 129,218
2027	109,943
2028	108,133
2029	79,890
2030	<u>12,924</u>
Total	<u>\$ 440,108</u>

The following is a summary of changes in the lease liability for the year ended June 30, 2025:

	Balance 7/1/2024	Additions	Reductions	Balance 6/30/2025	Due Within One Year
Right-of-use lease liability	<u>\$ 440,009</u>	<u>\$ 172,996</u>	<u>\$ 153,315</u>	<u>\$ 459,690</u>	<u>\$ 136,531</u>

At the commencement of a lease, the Sheriff initially measures the lease liability at the present value of payments expected to be made during the lease terms. For purposes of discounting future payments on the lease, the Sheriff used the interest rate of 3.75% to 6.58%. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight line basis over the shorter of its useful life or the lease term.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Minimum lease payments through the lease term are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 136,531	\$ 22,376	\$ 158,907
2027	115,759	18,971	134,730
2028	113,870	18,662	132,532
2029	83,997	13,766	97,763
2030	<u>9,533</u>	<u>1,562</u>	<u>11,095</u>
Total	<u>\$ 459,690</u>	<u>\$ 75,337</u>	<u>\$ 535,027</u>

(9) Postemployment Healthcare and Life Insurance Benefits

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

Benefits Provided: Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age or, age 55 and 12 years of service; or age 55 and 30 years of service, or age 60 and 20 years of service, or age 62 and 12 years of service, for employees hired on or after January 1, 2012 and prior to July 1, 2019; or age 55 and 30 years of service, or age 65 and 15 years of service, for employees hired on and after July 1, 2019. Notwithstanding this, there is a minimum services requirement of 15 years for benefits.

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

Employees covered by benefit terms: At July 1, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	50
Active employees	<u>224</u>
Total	<u><u>274</u></u>

In accordance with GASB Statement No. 75, the Sheriff recognizes the cost of postemployment healthcare and life insurance benefits in the year when the employee services are received and records the liability for OPEB obligations, known as the OPEB liability, on the statement of net position. Changes in the OPEB liability will be immediately recognized as OPEB expense on the statement of activities or reported as deferred inflows/outflows of resources depending on the nature of the change.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Total OPEB Liability

The Sheriff's total OPEB liability of \$8,200,420 was measured as of June 30, 2025, and was determined by an actuarial valuation as of July 1, 2024.

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

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

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

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

Changes in the Total OPEB Liability

Balance at June 30, 2024	<u>\$ 10,921,230</u>
Changes for the year:	
Service cost	185,840
Interest	432,856
Changes in assumptions	(1,836,200)
Difference between expected and actual experience	(1,210,208)
Benefit payments and net transfers	<u>(293,098)</u>
Net changes	<u>(2,720,810)</u>
Balance at June 30, 2025	<u>\$ 8,200,420</u>

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

	1.0% Decrease (4.20%)	Current Discount Rate (5.20%)	1.0 % Increase (6.20%)
Total OPEB liability	<u>\$ 9,402,878</u>	<u>\$ 8,200,420</u>	<u>\$ 7,219,656</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

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

	1.0% Decrease (4.5%)	Current Trend Rate (5.5%)	1.0 % Increase (6.5%)
Total OPEB liability	<u>\$ 7,255,651</u>	<u>\$ 8,200,420</u>	<u>\$ 9,348,198</u>

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

For the year ended June 30, 2025, the Sheriff recognized OPEB expense of \$141,826. At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,411,362	\$ 1,413,069
Changes in assumptions	<u>1,577,929</u>	<u>3,734,402</u>
Total	<u>\$ 2,989,291</u>	<u>\$ 5,147,471</u>

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

<u>Year Ended June 30,</u>	
2026	\$ (476,870)
2027	(476,870)
2028	(476,870)
2029	(397,667)
2030	(428,087)
Thereafter	<u>98,184</u>
Total	<u>\$ (2,158,180)</u>

(10) Pension Plan

Employees of the Sheriff are provided with pensions through 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 Sheriff's Pension and Relief Fund's office. The Fund issues a publicly available financial report that may be obtained by writing to the Louisiana Sheriffs' Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Sheriffs' Pension and Relief Fund (Fund) and additions to/deductions from the Fund's fiduciary net position have been determined on the accrual basis of accounting. Employer contributions are recognized in the period in which the employee is compensated for services performed. Investments are reported at fair value.

Plan Description:

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.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

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 in which 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 non-service related disability. Disability benefits shall be the lesser of 1) a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or 2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Survivor's Benefit: Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%.

If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-three, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Retirement 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.

ST. LANDRY PARISH SHERIFF
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Notes to Basic Financial Statements (Continued)

At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back- DROP period.

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

Cost-of-Living 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.

Employer Contributions: According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2025, the actual employer contribution rate was 11.50%. Employer contributions for the year ended June 30, 2025 were \$1,108,623.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue in the amount of \$575,905 and included in pension expense for the year ended June 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2025, the Sheriff reported a liability of \$6,500,480 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the Sheriff's proportion was 1.075859%, which was a decrease of 0.038964% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Sheriff recognized pension expense of \$1,975,961 less the employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of \$3,554.

Actuarial Assumptions: The 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.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years
Investment Rate of Return	6.85%, net of investment expense
Discount Rate	6.85%
Projected Salary Increases	5.00% (2.50% inflation, 2.50% merit)
Mortality	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.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

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

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target allocation as of June 30, 2024 were as follows:

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

Discount Rate: The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the employer's proportionate share of the net pension liability using the discount rate of 6.85%, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.85%) or one percentage-point higher (7.85%) than the current rate.

	1% Decrease 5.85%	Current Discount Rate 6.85%	1% Increase 7.85%
Employer's proportionate share of the net pension liability	<u>\$14,074,909</u>	<u>\$6,500,480</u>	<u>\$ 183,616</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,290,742	\$ 147,622
Change of assumptions	329,587	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	86,452	337,939
Net differences between projected and actual earnings on plan investments	-	613,306
Contributions subsequent to the measurement date	1,108,623	-
Total	\$ 2,815,404	\$ 1,098,867

Deferred outflows of resources of \$1,108,623 related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,

2026	\$ 125,985
2027	1,536,290
2028	(491,246)
2028	(563,115)
Total	\$ 607,914

At June 30, 2025, the Sheriff did not owe any amounts to the Sheriff's Pension and Relief Fund.

(11) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2025, include \$1,373,536 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 Custodial Fund.

(12) Expenditures of the Sheriff's Office Paid by the Parish Council

The Sheriff's offices are located in the parish courthouse and/or other buildings owned by the St. Landry Parish Government. The cost of maintaining the parish courthouse and jail, as required by statute, is paid by the St. Landry Parish Government. These expenditures are not included in the accompanying financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(13) Litigation and Claims

At June 30, 2025, the Sheriff is involved in several lawsuits claiming damages. The Sheriff's legal counsel has reviewed the Sheriff's claims and lawsuits, which are primarily personal injury claims and automobile accident claims, in order to evaluate the likelihood of an unfavorable outcome to the Sheriff and to arrive at an estimate, if any, of the amount or range of potential loss to the Sheriff. As a result of the review, the various claims and lawsuits have been categorized into "probable", "reasonably possible", or "remote", as defined by the Governmental Accounting Standards Board. The Sheriff is involved in lawsuits that are classified as "remote" and "reasonably possible". It is the opinion of legal counsel that all reasonably possibly lawsuits are unable to be estimated at this time.

(14) Risk Management

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

(15) Adoption of New Accounting Guidance

As of July 1, 2024, the Sheriff adopted the requirements of Governmental Accounting Standards Board (GASB) Statement No. 100, Accounting Changes and Error Corrections. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

During the fiscal year, the Sheriff also adopted the requirements of Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences. The objective of this statement is to better meet the financial statement needs of users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. The effect of the change of accounting principle is shown in the table below:

	Governmental Activities
June 30, 2024, as previously reported	\$ 5,397,743
Change in accounting principle - GASBS No. 101	(482,233)
June 30, 2024, as restated	\$ 4,915,510

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(16) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation and benefits paid to Bobby Guidroz, Sheriff, for the year ended June 30, 2025 follows:

Purpose	Amount
Salary	\$ 213,429
Benefits-insurance	11,225
Benefits-retirement	47,543
Per diem	311
Registration fees	625
Conference travel	1,516
Total	\$ 274,649

(17) Ex-officio Tax Collector

The amount of cash on hand at year end was \$1,658,631. The unsettled balances of the Tax Collector Fund at June 30, 2025 consist of the following:

Collection of current and prior year taxes, not settled	\$ 259,581
Refunds and redemptions	25,514
Protest taxes	1,373,536
Total	\$ 1,658,631

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

Bobby Guidroz, Sheriff	\$ 3,515,115
St. Landry Parish School Board	17,507,322
St. Landry Parish Government	6,337,927
St. Landry Parish Assessor	1,731,962
Gravity Drainage Districts	3,113,756
Public Works Commission	4,602,238
Fire Districts	9,506,112
Forestry Tax	13,504
Louisiana Tax Commission	59,579
Acadia-St. Landry Hospital	141,606
Consolidated District 1, Ward 3	932,251
Red River Levee	481,441
Town of Washington	32,640
Total	\$ 47,975,453

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

For the fiscal year ended June 30, 2025, the taxes assessed and uncollected are as follows:

	Louisiana Tax Commission Decreases	Unpaid
Bobby Guidroz, Sheriff	\$ 18,277	\$ 32,577
St. Landry Parish School Board	91,029	162,250
St. Landry Parish Government	35,047	57,395
St. Landry Parish Assessor	9,005	16,051
Gravity Drainage Districts	22,223	30,852
Public Works Commission	39,447	40,157
Fire Districts	63,622	83,710
Forestry Tax	14	-
Acadia-St.Landry Hospital	870	2,682
Consolidated District 1, Ward 3	23,972	3,192
Red River Levee	399	5,672
Town of Washington	-	502
Total	\$ 303,905	\$ 435,040

(18) Sheriff Collections on Behalf of Other Taxing Authorities

For the fiscal year ended June 30, 2025, the collection and distribution of on-behalf payments were as follows:

	Total Collections	St. Landry Parish Government	St. Landry Parish Sheriff
Occupational Licenses	\$ 882,438	\$ 750,072	\$ 132,366

(19) Tax Abatement

Louisiana's State Constitution Chapter VII Section 21 authorizes the State Board of Commerce and Industry to create a ten (10) year 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 ten years of its operation; after which the property will be added to the local tax roll and taxed at the value and millage in force at that time. The future value to this exempt property could be subject to significant fluctuations from today's value; however, the Sheriff could receive a substantial increase in ad valorem tax revenues once the exemption on this property expires. Because these taxes are not assessed, no adjustments have been made to the Sheriff's financial statements to record the exempt amounts. At June 30, 2025, the Sheriff's ad valorem revenues were reduced by \$15,024 for industrial exemptions issued related to these abatements.

**REQUIRED SUPPLEMENTARY
INFORMATION**

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Budgetary Comparison Schedule
For the Year Ended June 30, 2025

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Taxes and licenses -				
Ad valorem taxes	\$ 3,500,000	\$ 3,665,000	\$ 3,718,201	\$ 53,201
Sales taxes	12,500,000	12,500,000	12,554,362	54,362
Intergovernmental revenues -				
Federal grants	320,000	66,500	73,867	7,367
State grants	80,000	28,500	30,748	2,248
State grants - state revenue sharing (net)	265,000	265,000	267,483	2,483
State supplemental pay	700,000	650,000	671,711	21,711
Video poker commissions	802,000	802,500	841,503	39,003
Fees charges and commissions for services -				
Civil and criminal fees	1,168,175	1,257,150	1,346,089	88,939
Special duty detail	127,500	77,500	420,048	342,548
Feeding, keeping, and transporting prisoners	590,000	840,000	814,620	(25,380)
Interest income	240,000	275,000	275,393	393
Sale of equipment	15,000	14,000	23,828	9,828
Miscellaneous	431,000	581,500	339,660	(241,840)
Total revenues	<u>20,738,675</u>	<u>21,022,650</u>	<u>21,377,513</u>	<u>354,863</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	11,556,000	11,368,950	11,495,000	(126,050)
Operating services	3,773,500	3,695,000	3,641,170	53,830
Operations and maintenance	3,383,000	3,162,350	3,007,983	154,367
Travel and other charges	35,000	40,000	29,310	10,690
Capital outlay	870,000	1,100,000	1,092,495	7,505
Debt service	200,000	230,000	212,471	17,529
Total expenditures	<u>19,817,500</u>	<u>19,596,300</u>	<u>19,478,429</u>	<u>117,871</u>
Excess of revenues over expenditures	921,175	1,426,350	1,899,084	472,734
Other financing sources:				
Proceeds from leases	-	-	172,996	172,996
Total other financing sources	<u>-</u>	<u>-</u>	<u>172,996</u>	<u>172,996</u>
Net change in fund balance	921,175	1,426,350	2,072,080	645,730
Fund balance, beginning	<u>12,863,629</u>	<u>12,863,629</u>	<u>12,863,629</u>	<u>-</u>
Fund balance, ending	<u>\$ 13,784,804</u>	<u>\$ 14,289,979</u>	<u>\$ 14,935,709</u>	<u>\$ 645,730</u>

See notes to the required supplementary information.

St. Landry Parish Sheriff
Opelousas, Louisiana

Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2025

Total OPEB Liability	2025	2024	2023	2022	2021	2020	2019	2018
Service cost	\$ 185,840	\$ 195,587	\$ 233,581	\$ 379,722	\$ 405,190	\$ 285,721	\$ 186,252	\$ 204,524
Interest	432,856	384,643	378,342	283,713	273,814	301,904	273,127	255,018
Differences between expected and actual experience	(1,210,208)	618,492	(242,525)	(108,518)	(342,801)	1,266,151	447,002	66,004
Changes of assumptions	(1,836,200)	(435,975)	(232,691)	(2,695,859)	642,663	2,088,451	91,665	-
Benefit payments and net transfers	(293,098)	(281,879)	(267,184)	(233,219)	(221,062)	(237,996)	(225,589)	(202,515)
Net changes	(2,720,810)	480,868	(130,477)	(2,374,161)	757,804	3,704,231	772,457	323,031
Total OPEB liability - beginning	<u>10,921,230</u>	<u>10,440,362</u>	<u>10,570,839</u>	<u>12,945,000</u>	<u>12,187,196</u>	<u>8,482,965</u>	<u>7,710,508</u>	<u>7,387,477</u>
Total OPEB liability - ending	<u>\$ 8,200,420</u>	<u>\$ 10,921,230</u>	<u>\$ 10,440,362</u>	<u>\$ 10,570,839</u>	<u>\$ 12,945,000</u>	<u>\$ 12,187,196</u>	<u>\$ 8,482,965</u>	<u>\$ 7,710,508</u>
Covered employee payroll	\$10,078,074	\$ 9,122,915	\$ 8,857,199	\$ 9,286,912	\$ 9,016,419	\$ 8,413,406	\$ 8,168,355	\$ 7,622,252
Total OPEB liability as a percentage of covered-employee payroll	81.37%	119.71%	117.87%	113.83%	143.57%	144.85%	103.85%	101.16%

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

See notes to the required supplementary information.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Schedule of Employer's Share of Net Pension Liability
For the Year Ended June 30, 2025*

Year ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2025	1.075859%	\$ 6,500,480	\$ 9,101,386	71.4%	89.40%
2024	1.114823%	9,796,811	8,935,637	109.6%	83.94%
2023	1.176743%	9,564,406	8,729,358	107.0%	83.90%
2022	1.205627%	(597,449)	8,783,557	(6.8%)	101.04%
2021	1.106571%	7,658,747	8,176,077	87.2%	84.73%
2020	1.139453%	5,389,874	7,967,181	65.9%	88.91%
2019	1.127899%	4,325,096	7,764,682	54.3%	90.41%
2018	1.104272%	4,781,800	7,648,730	61.6%	88.49%
2017	1.187031%	7,533,961	8,110,274	98.5%	82.10%
2016	1.098046%	4,894,559	7,567,230	60.4%	86.61%

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

See notes to the required supplementary information.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Schedule of Employer Pension Contributions
For the Year Ended June 30, 2025

Year ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
2025	\$ 1,108,623	\$ 1,108,623	\$ -	\$ 9,640,200	11.50%
2024	1,046,659	1,046,659	-	9,101,386	11.50%
2023	1,027,598	1,027,598	-	8,935,637	11.50%
2022	1,069,346	1,069,346	-	8,729,358	12.25%
2021	1,075,986	1,075,986	-	8,783,557	12.25%
2020	1,001,569	1,001,569	-	8,176,077	12.25%
2019	975,980	975,980	-	7,967,181	12.25%
2018	989,997	989,997	-	7,764,682	12.75%
2017	1,013,457	1,013,457	-	7,648,730	13.25%
2016	1,115,163	1,115,163	-	8,110,274	13.75%

See notes to the required supplementary information.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

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

- a. The chief administrative deputy prepares a proposed budget for the General and special revenue funds and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published, and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted and as finally amended by the Sheriff.

(2) Pension Plans

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plan.

(3) Other Postemployment Benefits

- a. Benefit Changes – There were no changes of benefit terms.
- b. Changes of Assumptions – The discount rate increased from 3.93% to 5.20% for the year ended June 30, 2025.

SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
Comparative Statement of Net Position
June 30, 2025 and 2024 (as restated)

		Governmental Activities	
		2025	2024
ASSETS			
Current assets:			
Cash and interest-bearing deposits		\$ 15,604,068	\$ 13,766,076
Due from other governmental units		299,043	318,960
Prepaid expenses		12,800	-
Other		615	615
Total current assets		15,916,526	14,085,651
Noncurrent assets:			
Depreciable capital assets, net		8,125,080	7,974,943
Land and construction in progress		596,020	585,699
Right-of-use lease asset, net		440,108	433,133
Total noncurrent assets		9,161,208	8,993,775
Total assets		25,077,734	23,079,426
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - OPEB		2,989,291	1,953,263
Deferred outflows of resources - pension		2,815,404	5,755,380
Total deferred outflows of resources		5,804,695	7,708,643
LIABILITIES			
Current liabilities:			
Accounts, salaries, and other payables		801,710	1,047,838
Right-of-use lease liability		136,531	114,706
Total current liabilities		938,241	1,162,544
Noncurrent liabilities:			
Compensated absences		625,154	637,243
Right-of-use lease liability		323,159	325,303
OPEB obligation		8,200,420	10,921,230
Net pension liability		6,500,480	9,796,811
Total noncurrent liabilities		15,649,213	21,680,587
Total liabilities		16,587,454	22,843,131
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - OPEB		5,147,471	2,581,904
Deferred inflows of resources - pension		1,098,867	447,524
Total deferred inflows of resources		6,246,338	3,029,428
NET POSITION			
Net investment in capital assets		8,701,518	8,553,766
Restricted for drug enforcement		179,107	174,184
Restricted for opioid prevention		160,114	197,599
Unrestricted (deficit)		(992,102)	(4,010,039)
Total net position		\$ 8,048,637	\$ 4,915,510

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
General Fund

Comparative Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and interest-bearing deposits	\$ 15,424,961	\$ 13,591,892
Receivables -		
Due from other governmental units	299,043	318,960
Prepaid expenses	12,800	-
Other	615	615
Total assets	\$ 15,737,419	\$ 13,911,467
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 132,665	\$ 451,574
Accrued liabilities	669,045	596,264
Total liabilities	801,710	1,047,838
Fund balance:		
Nonspendable for prepaid items	12,800	-
Restricted for opioid prevention	160,114	197,599
Assigned for construction	1,000,000	1,000,000
Unassigned	13,762,795	11,666,030
Total fund balance	14,935,709	12,863,629
Total liabilities and fund balance	\$ 15,737,419	\$ 13,911,467

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Justice System Funding Schedule - Receiving Entity
Year Ended June 30, 2025

	First Six Month Period Ended <u>12/31/2024</u>	Second Six Month Period Ended <u>6/30/2025</u>
Cash Basis Presentation		
Receipts from:		
Asset Forfeiture/Sale		
27th Judicial District Attorney	\$ <u>11,845</u>	\$ <u>10,176</u>
 Total Receipts	 \$ <u>11,845</u>	 \$ <u>10,176</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended June 30, 2025

	First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 6/30/2025
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ 868,879	\$ 904,290
Add: Collections		
Criminal Fines	163,066	149,316
Criminal Court Costs/Fees	399,596	330,431
Bond Fees	118,792	179,321
Civil Fees	1,105,971	2,504,061
Asset Forfeiture	47,088	61,661
Interest Earnings on Collected Balances	9,587	9,736
Subtotal Collections	<u>1,844,100</u>	<u>3,234,526</u>
Less: Disbursements to Governments and Nonprofits		
Asset Forfeiture/Sale -		
St. Landry Parish District Attorney's Office	37,827	33,805
Civil Fees -		
St. Landry Parish Clerk of Court	59,099	81,251
Lafayette Parish Sheriff	41	165
Jefferson Parish Sheriff	30	-
Ascension Parish Sheriff	23	-
Acadia Parish Sheriff	-	98
East Baton Rouge Parish Sheriff	42	42
Quachita Parish Sheriff	-	36
Avoyelles Parish Sheriff	-	311
Point Coupee Parish Sheriff	55	-
Calcasieu Parish Sheriff	-	80
Town of Grand Coteau	78	-
City of Opelousas	-	852
Bond Fees -		
27th District Public Defender	28,564	43,664
St. Landry Parish District Attorney	30,901	46,372
27th District Criminal Court Fund	27,629	42,581
St. Landry Parish Clerk of Court	935	1,083
Acadiana Crime Lab	935	1,083

(continued)

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
Year Ended June 30, 2025

	First Six Month Period Ended <u>12/31/2024</u>	Second Six Month Period Ended <u>6/30/2025</u>
Criminal Fines (Other) -		
St. Landry Parish Government	62,945	70,853
St. Landry Parish District Attorney	17,809	16,226
Criminal Court Costs/Fees -		
Judicial Expense Fund	10,724	8,413
St. Landry Judges Judicial Expense	10,724	8,413
St. Landry Parish Government	38,268	30,860
St. Landry Parish Clerk of Court	52,697	42,081
Indigent Defender Board	92,972	73,419
St. Landry Parish District Attorney	51,194	44,866
Louisiana Commission on Law Enforcement	16,295	15,399
Acadiana Crime Lab	60,915	53,093
Treasurer, State of LA CMIS	6,392	5,049
Louisiana Supreme Court	1,061	831
Louisiana Rehabilitation Services	8,144	6,959
Crime Stoppers Organization	4,259	3,366
Coroner's Operational Fund	1,035	1,362
La Dept of Wildlife and Fisheries	35	15
Department of Public Safety	1,725	2,700
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency -		
Bond Fees	39,811	49,474
Criminal Fines (Other)	82,184	62,109
Civil Fees	267,834	366,073
Criminal Court Costs	43,155	33,604
Less: Disbursements to Individuals/3rd Party Collection		
Other Disbursements to Individuals	<u>752,352</u>	<u>2,034,767</u>
Subtotal Disbursements/Retainage	<u>1,808,689</u>	<u>3,181,355</u>
Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 904,290</u>	<u>\$ 957,461</u>

OTHER INFORMATION

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
General Fund

Budgetary Comparison Schedule -
Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025
With Comparative Actual Amounts for Year Ended June 30, 2024

	2025			Variance with Final Budget Positive (Negative)	2024
	Budget		Actual		
	Original	Final			
Revenues:					
Taxes -					
Ad valorem taxes	\$ 3,500,000	\$ 3,665,000	\$ 3,718,201	\$ 53,201	\$ 3,522,186
Sales taxes	12,500,000	12,500,000	12,554,362	54,362	12,727,235
Intergovernmental revenues -					
Federal grants	320,000	66,500	73,867	7,367	50,988
State grants	80,000	28,500	30,748	2,248	31,306
State grants - state revenue sharing (net)	265,000	265,000	267,483	2,483	267,201
State supplemental pay	700,000	650,000	671,711	21,711	683,135
Video poker commissions	802,000	802,500	841,503	39,003	831,740
Fees, charges and commissions for services -					
Civil and criminal fees	1,168,175	1,257,150	1,346,089	88,939	1,230,086
Special duty detail	127,500	77,500	420,048	342,548	452,425
Feeding, keeping, and transporting prisoners	590,000	840,000	814,620	(25,380)	664,898
Interest income	240,000	275,000	275,393	393	223,718
Sale of equipment	15,000	14,000	23,828	9,828	35,836
Miscellaneous	431,000	581,500	339,660	(241,840)	176,085
Total revenues	<u>20,738,675</u>	<u>21,022,650</u>	<u>21,377,513</u>	<u>354,863</u>	<u>20,896,839</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	11,556,000	11,368,950	11,495,000	(126,050)	10,908,413
Operating services	3,773,500	3,695,000	3,641,170	53,830	3,485,584
Operations and maintenance	3,383,000	3,162,350	3,007,983	154,367	3,047,563
Travel and other charges	35,000	40,000	29,310	10,690	23,643
Capital outlay	870,000	1,100,000	1,092,495	7,505	962,375
Debt service	200,000	230,000	212,471	17,529	138,959
Total expenditures	<u>19,817,500</u>	<u>19,596,300</u>	<u>19,478,429</u>	<u>117,871</u>	<u>18,566,537</u>
Excess of revenues over expenditures	921,175	1,426,350	1,899,084	472,734	2,330,302
Other financing sources:					
Proceeds from leases	-	-	172,996	172,996	417,298
Net change in fund balance	921,175	1,426,350	2,072,080	645,730	2,747,600
Fund balance, beginning	<u>12,863,629</u>	<u>12,863,629</u>	<u>12,863,629</u>	-	<u>10,116,029</u>
Fund balance, ending	<u>\$ 13,784,804</u>	<u>\$ 14,289,979</u>	<u>\$ 14,935,709</u>	<u>\$ 645,730</u>	<u>\$ 12,863,629</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
General Fund

Budgetary Comparison Schedule - Expenditures
For the Year Ended June 30, 2025
With Comparative Actual Amounts for Year Ended June 30, 2024

	2025			Variance with Final Budget Positive (Negative)	2024
	Budget		Actual		
	Original	Final			
Current:					
Public safety -					
Personal services and related benefits:					
Sheriff's salary	\$ 188,000	\$ 194,500	\$ 194,485	\$ 15	\$ 178,594
Deputies salaries	10,100,000	9,900,000	10,022,888	(122,888)	9,522,389
Pension and payroll taxes	1,250,000	1,255,000	1,258,683	(3,683)	1,189,572
Sheriff's expense allowance	18,000	19,450	18,944	506	17,858
Total personal services and related benefits	<u>11,556,000</u>	<u>11,368,950</u>	<u>11,495,000</u>	<u>(126,050)</u>	<u>10,908,413</u>
Operating services:					
Deputy group insurance	2,755,000	2,727,500	2,623,032	104,468	2,299,112
Auto insurance	650,000	650,000	647,572	2,428	599,173
Deputy liability insurance	300,000	230,000	230,224	(224)	270,296
Other	68,500	87,500	140,342	(52,842)	317,003
Total operating services	<u>3,773,500</u>	<u>3,695,000</u>	<u>3,641,170</u>	<u>53,830</u>	<u>3,485,584</u>
Operations and maintenance:					
Auto fuel and oil	765,000	435,000	452,806	(17,806)	504,052
Auto maintenance	350,000	320,000	330,067	(10,067)	341,917
Computer and copier expenditures	705,000	760,000	727,203	32,797	626,545
Deputy uniforms, supplies, etc.	385,000	295,000	270,965	24,035	369,829
Office supplies and expenditures	125,000	170,350	159,094	11,256	158,947
Telephone and utilities	315,000	375,000	358,103	16,897	350,642
Liability claims	150,000	150,000	34,815	115,185	167,213
Maintenance of equipment and buildings	110,500	137,700	143,312	(5,612)	100,108
Postage	95,000	100,000	106,812	(6,812)	94,874
Prisoner feeding and maintenance	80,000	135,500	133,718	1,782	81,210
Professional fees	236,000	215,650	212,948	2,702	187,046
Criminal investigation expenditures	8,000	12,000	12,716	(716)	7,596
Other	58,500	56,150	65,424	(9,274)	57,584
Total operations and maintenance	<u>3,383,000</u>	<u>3,162,350</u>	<u>3,007,983</u>	<u>154,367</u>	<u>3,047,563</u>
Travel and other charges	35,000	40,000	29,310	10,690	23,643
Capital outlay	<u>870,000</u>	<u>1,100,000</u>	<u>1,092,495</u>	<u>7,505</u>	<u>962,375</u>
Debt service:					
Principal	150,000	160,000	153,315	6,685	102,494
Interest	50,000	70,000	59,156	10,844	36,465
Total debt service	<u>200,000</u>	<u>230,000</u>	<u>212,471</u>	<u>17,529</u>	<u>138,959</u>
Total expenditures	<u>\$ 19,817,500</u>	<u>\$ 19,596,300</u>	<u>\$ 19,478,429</u>	<u>\$ 117,871</u>	<u>\$ 18,566,537</u>

STATE OF LOUISIANA, PARISH OF ST. LANDRY

AFFIDAVIT

Bobby Guidroz, Sheriff of St. Landry Parish

BEFORE ME, the undersigned authority, personally came and appeared, Bobby Guidroz, the sheriff of St. Landry Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$1,658,631 is the amount of cash on hand in the tax collector account on June 30, 2025;


He further deposed and said:

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

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


Sheriff of St. Landry Parish

SWORN to and subscribed before me, Notary, this 18th day of August 2025, in my office in Opelousas, Louisiana.

 (Signature)
Dana Soileau (Print), # 085472
Notary Public
St. Landry at death (Commission)

**INTERNAL CONTROL, COMPLIANCE,
AND OTHER MATTERS**

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA
Deidre L. Stock, CPA

Of Counsel
C. Burton Kolder, CPA*

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA - retired 2022
Gerald A. Thibodeaux, Jr., CPA* - retired 2024

* A Professional Accounting Corporation

183 S. Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 11929 Bricksome Ave.
Ville Platte, LA 70586 Baton Rouge, LA 70816
Phone (337) 363-2792 Phone (225) 293-8300

WWW.KCSRPCAS.COM

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 Bobby Guidroz
St. Landry Parish Sheriff
Opelousas, 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 aggregate remaining fund information of the St. Landry Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 19, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Kolder, Slaven & Company, LLC

Certified Public Accountants

Lafayette, Louisiana
December 19, 2025

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Summary Schedule of Current and Prior Year Findings
And Management's Corrective Action Plan
For the Year Ended June 30, 2025

Part I. Current Year Findings and Management's Corrective Plan

A. Internal Control Finding –

There are no findings to report under this section.

B. Compliance Findings –

There are no findings to report under this section.

Part II. Prior Year Findings

A. Internal Control Findings –

There are no findings to report under this section.

B. Compliance Findings –

There are no findings to report under this section.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Agreed-Upon Procedures Report

Year Ended June 30, 2025

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

St. Landry Parish Sheriff
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2024 through June 30, 2025. The St. Landry Parish Sheriff's (Sheriff) management is responsible for those C/C areas identified in the SAUPs.

The Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2024 through June 30, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

1. Obtain and inspect the Sheriff's written policies and procedures and observe that they address each of the following categories and subcategories if applicable to public funds and the Sheriff's operations:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) ***Disbursements***, including processing, reviewing, and approving.
 - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or custodial fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, custodial fund forfeiture monies confirmation).

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

Board or Finance Committee

The Sheriff does not have a Board or Finance Committee, therefore, this procedure is not applicable.

2. Obtain the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) Observe that the minutes reference or include monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
 - c) Obtain the prior year audit report and observe the unassigned fund balance in the General Fund. If the General Fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period reference or include a formal plan to eliminate the negative unassigned fund balance in the General Fund.
 - d) Observe whether the board/finance committee received written updates of the progress of resolving audit findings, according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Bank Reconciliations

3. Obtain a listing of the Sheriff's bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the Sheriff's main operating account. Select the Sheriff's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected accounts, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections (excluding electronic fund transfers)

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - e) Trace the actual deposit per the bank statement to the general ledger.

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

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing was complete. Randomly select 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
 - e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
10. For each location selected under #8 above, obtain the Sheriff's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
 - a) Observe whether by paper or electronic means, the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - b) Observe that the disbursement documentation includes evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

11. Using the Sheriff's main operating account and the month selected in Bank Reconciliations procedure #3 above, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was:
 - a) Approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and
 - b) Approved by the required number of authorized signers per the entity's policy.

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

12. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
13. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
14. Using the monthly statements or combined statements selected under #13 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, describe the nature of the transaction and note whether management had compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

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

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

- 16. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
 - a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
 - d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

- 17. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- 18. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #17 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - b) Observe that supervisors approved the attendance and leave of the selected employees/officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the Sheriff's cumulative leave records.
 - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
- 19. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the Sheriff's policy on termination payments. Agree the hours to the employee or officials' cumulate leave records, agree the pay rates to the employee/officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to the Sheriff's policy.

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

Ethics

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

21. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
 - a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.
 - b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
22. Inquire and/ or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Debt Service

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

23. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
24. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Fraud Notice

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

25. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing was complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
26. Observe that the Sheriff has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Information Technology Disaster Recovery/Business Continuity

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

27. Perform the following procedures, verbally discuss the results with management, and report “We preformed the procedure and discussed the results with management.”
 - a) Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.
 - b) Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - c) Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
28. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19 and:
 - a) Observe evidence that the selected terminated employees have been removed or disabled from the network.
29. Using the 5 randomly selected employees/officials from procedure #17 under “Payroll and Personnel” above, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates each employee/official with access to the entity’s information technology assets completed cybersecurity training requirements of R.S. 42:1267:
 - a) Completed the training if hired before June 9, 2020; and
 - b) Completed the training within 30 days of initial service or employment if hired on or after June 9, 2020.

Prevention of Sexual Harassment

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

30. Using the 5 randomly selected employees/officials from procedure #17 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
31. Observe the Sheriff has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).
32. Obtain the Sheriff’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
 - a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;

- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

Exceptions:

No exceptions were found as a result of applying the procedures listed above except:

Bank Reconciliations

1. Of the five bank statements and reconciliations selected, one account did not have documentation researching reconciling items outstanding for more than 12 months from the statement closing date.

Management's Response:

Management concurs with the exception noted and is working to address the deficiency identified.

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

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

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

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
December 19, 2025