

CALCASIEU PARISH SHERIFFS OFFICE

Duty. Respect. Trust.



CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Financial Report
For the Year Ended June 30, 2024



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INDEPENDENT AUDITORS' REPORT

Calcasieu Parish Sheriff
Lake Charles, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Calcasieu Parish Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff, as of June 30, 2024, 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 Calcasieu Parish Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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 Calcasieu Parish Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Calcasieu Parish Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Calcasieu Parish Sheriff's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 8-14, budgetary comparison information on pages 56, Schedule of Employer's Proportionate Share of Net Pension Liability on page 57, Schedule of Employer's Contribution on page 58, and Schedule on Changes in Total OPEB Liability and Related Ratios on page 59 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Calcasieu Parish Sheriff's basic financial statements. The accompanying combining and individual nonmajor fund financial statements on pages 62-63, Budgetary Comparison Schedule- Other Governmental Funds on page 65, Calcasieu Parish Sheriff's Sworn Statement on page 66, Calcasieu Parish Tax Collector's Tax Roll Status Report on page 67, Schedule of Compensation, Benefits and Other Payments to Agency Head on page 70, the Justice System Fund Schedule – Collecting/Disbursing Entity on page 71-72 and the Schedule of Expenditures of Federal Awards on page 73, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, Budgetary Comparison Schedule-Other Governmental Funds, Calcasieu Parish Sheriff's Sworn Statement, Calcasieu Parish Tax Collector's Tax Roll Status Report, Schedule of Compensation, Benefits and Other Payments to Agency Head the Justice System Fund Schedule – Collecting/Disbursing Entity and the Schedule of Expenditures of Federal Awards are fairly stated, 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 introductory and statistical sections 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 November 14, 2024, on our consideration of the Calcasieu Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Calcasieu Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Calcasieu Parish Sheriff's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Gayle Williams, CPA". The signature is written in a cursive, flowing style.

Lake Charles, Louisiana

November 14, 2024

CALCASIEU PARISH SHERIFF

Lake Charles, Louisiana

Management's Discussion and Analysis

Within this section of the Calcasieu Parish Sheriff's ("Sheriff") annual financial report, the Sheriff's management is providing this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2024. The following information is provided by the current administration and is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

The Sheriff's governmental activities reported assets exceeding its liabilities by \$67,245,550 (net position) for the fiscal year reported.

Total revenues of \$150,976,949 exceeded expenditures of \$141,679,299, which resulted in current year excess of revenues over expenditures of \$9,297,650.

The Sheriff's net position is comprised of the following:

- (1) Capital assets of \$78,333,991 included property and equipment of \$147,159,291, net of accumulated depreciation of \$74,919,346, work in process of \$4,611,106, and land of \$1,482,940.
- (2) Unrestricted net position of (9,993,223).

The Sheriff's governmental funds reported total ending fund balance of \$114,629,762 this year. This compares to the prior year ending fund balance of \$100,903,799, reflecting an increase of \$12,599,354 during the current year.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$62,451,054, or 45.36% of total General Fund expenditures and 40.80% of total General Fund revenues including transfers.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Sheriff also includes in this report additional information to supplement the basic financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Government-wide Financial Statements

The Sheriff's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Sheriff's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Position. This is the government-wide statement of position presenting information that includes all of the Sheriff's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Sheriff as a whole is improving or deteriorating. Evaluation of the overall health of the Sheriff would extend to other financial factors such as diversification of the taxpayer base in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities, which reports how the Sheriff's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the Sheriff's distinct activities or functions on revenues provided by the Sheriff's taxpayers.

The government-wide financial statements are presented on pages 16 and 17 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Sheriff uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Sheriff's most significant funds rather than the Sheriff as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The Sheriff uses governmental funds and fiduciary funds as follows:

Governmental funds are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Sheriff's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financial decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 20 through 22 of this report.

Individual fund information for non-major governmental funds is found in combining statements in a later section of this report.

Fiduciary funds are reported in the fund financial statements and report taxes collected for other taxing bodies, deposits held pending court action and the individual prison inmate accounts. The Sheriff only reports agency funds.

The basic fiduciary fund financial statements are presented on pages 24 through 25 of this report.

Notes to the basic financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 26 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning the Sheriff's budget presentations. Budgetary comparison statements are included as "required supplementary information" for the general fund. These schedules demonstrate compliance with the Sheriff's adopted and final revised budget. The Schedule of Employer's Proportionate Share of Net Pension Liability and the Schedule of Employer's Contribution demonstrate the Sheriff's liability of its pension plan in compliance with GASB 68 and 71. The Schedule of Changes in Total OPEB Liability and Related Ratios recognizes the Sheriff's future OPEB (Other Post Employment Benefits) obligations as required by GASB Statement 75. Required supplementary information can be found starting on page 57 of this report.

As discussed, the Sheriff reports major funds in the basic financial statement. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report beginning on page 62.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Financial Analysis of the Sheriff as a Whole

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the Sheriff as a whole. The Sheriff's net position at the fiscal year end is \$67,245,550. The following table provides a summary of the Sheriff's net position:

	2024	Percentage	2023	Percentage
Assets:				
Current assets	\$ 120,962,896	44.66%	\$ 107,503,132	42.16%
Non-current assets	78,333,991	28.92%	69,664,560	27.32%
Total Assets	199,296,887	73.58%	177,167,692	69.48%
Deferred outflows of resources	71,569,045	26.42%	77,805,605	30.52%
Total assets and deferred outflows of resources	<u>\$ 270,865,932</u>	100.00%	<u>\$ 254,973,297</u>	100.00%
Liabilities:				
Current liabilities	\$ 5,999,966	2.95%	\$ 6,206,692	3.16%
Long-term liabilities	166,191,972	81.62%	159,381,441	80.89%
Total liabilities	172,191,938	84.57%	165,588,133	84.04%
Deferred inflows of resources	31,428,444	15.43%	31,437,264	15.96%
Total liabilities and deferred inflows of resources	<u>203,620,382</u>	100.00%	<u>197,025,397</u>	100.00%
Net position:				
Investment in capital assets	77,238,773		67,538,243	
Unrestricted	<u>(9,993,223)</u>		<u>(9,590,343)</u>	
Total net position	<u>\$ 67,245,550</u>		<u>\$ 57,947,900</u>	

The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 20.16-to-1 for the current year compared to 17.32-to-1, for the previous year.

Long-term liabilities and deferred outflow/inflow of resources consist primarily of financed purchases, other post-employment benefit liability, compensated absences payable and the net pension liability. For details of these liabilities see Note 8 for financed purchases, Note 8 for compensated absences, Note 9 for other post-employment benefits, and Note 10 for net pension liability.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Approximately 116.49% of the governmental activities' net position is invested in capital assets. The Sheriff uses these capital assets to provide services to its citizens.

Overall, the Sheriff's office reports a net position of \$67,245,550. This amount is \$9,297,650 higher than last year. The Sheriff's office has \$77,238,773 invested in capital assets. The Sheriff's overall financial position increased during fiscal year 2024 due largely to an increase in disaster recovery proceeds and Ad valorem taxes and a decrease in capital outlay.

The following table provides a summary of the Sheriff's changes in net position:

	2024	Percentage	2023	Percentage
Revenues:				
Program:				
Charges for services/fines	\$ 16,824,548	11.14%	\$ 16,942,195	13.78%
Operating grants and contributions	4,381,450	2.90%	8,147,911	6.62%
General:				
Property taxes	37,698,526	24.97%	31,999,736	26.02%
Sales taxes	56,443,026	37.39%	56,523,045	45.96%
State supplemental pay	4,037,118	2.67%	4,032,795	3.28%
State revenue sharing	401,922	0.27%	408,938	0.33%
Interest	3,454,625	2.29%	1,748,655	1.42%
Disaster recovery proceeds	29,114,679	19.28%	4,321,562	3.51%
Insurance proceeds	706,901	0.47%	-	0.00%
Gain (Loss) on sale of assets	342,495	0.23%	(2,126,365)	-1.73%
Opioid settlement	154,503	0.10%	275,944	0.22%
Other	417,156	0.28%	716,347	0.58%
Transfers to other governmental agencies	(3,000,000)	-1.99%	-	0.00%
Total revenues	<u>150,976,949</u>	100.00%	<u>122,990,763</u>	100.00%
Program expenses:				
Public safety	<u>141,679,299</u>	100.00%	<u>112,062,223</u>	100.00%
Total expenses	<u>141,679,299</u>	100.00%	<u>112,062,223</u>	100.00%
Change in net position	9,297,650		10,928,540	
Beginning net position	<u>57,947,900</u>		<u>47,019,360</u>	
Ending net position	<u><u>\$ 67,245,550</u></u>		<u><u>\$ 57,947,900</u></u>	

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Governmental Revenues

The Sheriff is heavily reliant on property and sales taxes as well as service fees and fines to support its operations. Service fees and fines provided 11.14%, property taxes provided 24.97% and sales taxes provided 37.39% of the Sheriff's total revenues. Overall revenues increased approximately \$28.0 million, primarily due to an increase in disaster recovery proceeds from insurance.

Governmental Functional Expenses

The total function of the Sheriff's office is public safety activities. Total actual expenditures of \$141.7 million was an increase of \$29.6 million over the previous year.

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported an ending balance of \$113,503,153. The ending fund balance consisted of \$4,013,862 of nonspendable funds, \$8,143,134 assigned for capital improvements, \$3,100,000 assigned for legal contingencies, \$32,024,023 assigned for emergencies and \$3,771,080 assigned for other law enforcement activities. As a result, the unassigned fund balance is \$62,451,054. The unassigned fund balance increased by \$8,928,842 from the previous year.

Major Governmental Funds

The General Fund is the Sheriff's primary operating fund and the largest source of day-to-day service delivery. The General Fund's balance increased by \$13.9 million. In fiscal year 2024, revenues increased \$27.1 million over the prior year, overall expenditures increased by \$14.5 million with an increase of \$9.8 million personnel services and related benefits and \$11.5 million operating services, off set by a decrease of \$7.9 million in capital outlay.

Budgetary Highlights

The General Fund – Overall the actual revenues exceeded the budgeted amounts and expenditures were less than expected as displayed on page 56.

Capital Assets

The Sheriff's investment in capital assets, net of accumulated depreciation as of June 30, 2024, was \$77,238,773. See Note 5 on page 38 for additional information about changes in capital assets during the fiscal year and the end of the year.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

The following table provides a summary of capital asset activity:

	2024	2023
Nondepreciable assets:		
Land	\$ 1,482,940	\$ 726,133
Work in process	4,611,106	30,747,497
Total non-depreciable asset	<u>\$ 6,094,046</u>	<u>\$ 31,473,630</u>
Depreciable assets:		
Building and improvements	\$ 71,611,926	\$ 39,005,228
Equipment and furniture	43,315,104	41,237,178
Vehicles	31,200,527	26,925,798
Intangible right of use subscription based IT agreements	<u>1,031,734</u>	<u>828,584</u>
Total depreciable assets	147,159,291	107,996,788
Less accumulated depreciation	<u>74,919,346</u>	<u>69,805,858</u>
Book value-depreciable assets	<u>\$ 72,239,945</u>	<u>\$ 38,190,930</u>
Percentage depreciated	51%	65%
Book value-all assets	<u>\$ 78,333,991</u>	<u>\$ 69,664,560</u>

Contacting the Sheriff's Financial Management

This financial report is designed to provide a general overview of the Sheriff's finances, comply with finance-related laws and regulations, and demonstrate the Sheriff's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the Sheriff's office, Mrs. Nicole Ory, CFO at (337)602-6846.

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF NET POSITION
June 30, 2024

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 110,800,928
Receivables, net allowance for doubtful accounts of \$442,784	6,455,977
Prepaid items	3,575,863
Inventory	130,128
Capital assets:	
Land	1,482,940
Work in process	4,611,106
Capital assets, net	<u>72,239,945</u>
Total assets	199,296,887
DEFERRED OUTFLOWS OF RESOURCES	
Pension related	30,633,742
OPEB related	<u>40,935,303</u>
Total deferred outflow of resources	<u>71,569,045</u>
Total assets and deferred outflows of resources	<u><u>\$ 270,865,932</u></u>
LIABILITIES	
Accounts payable and accrued liabilities	\$ 4,356,164
Current retainage payable	660,955
Financed purchase	141,977
Compensated absences payable	447,403
Current portion of subscription based IT arrangement liabilities	393,467
Long-term liabilities:	
Financed purchase	368,258
Compensated absences payable - long-term portion	1,410,529
Subscription based IT arrangement liabilities	40,796
Other post employment benefits payable	112,469,105
Net pension liability	<u>51,903,284</u>
Total liabilities	172,191,938
DEFERRED INFLOWS OF RESOURCES	
Pension related	2,823,319
OPEB related	<u>28,605,125</u>
Total deferred inflow of resources	<u>31,428,444</u>
NET POSITION	
Invested in capital assets	77,238,773
Unrestricted	<u>(9,993,223)</u>
Total net position	<u>67,245,550</u>
Total liabilities, deferred inflows of resources and net position	<u><u>\$ 270,865,932</u></u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2024

Activities	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position Governmental Activities
		Fees, Fines, And Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Public safety	\$ 141,679,299	16,824,548	4,381,450	\$ -	\$ (120,473,301)
Total Governmental Activities	<u>\$ 141,679,299</u>	<u>\$ 16,824,548</u>	<u>\$ 4,381,450</u>	<u>\$ -</u>	<u>(120,473,301)</u>
General revenues:					
Taxes -					
Property taxes, levied for general purposes					37,698,526
Sales and use taxes, levied for general purposes					56,443,026
State supplemental pay					4,037,118
State revenue sharing					401,922
Interest and investment earnings					3,454,625
Disaster recovery proceeds					29,114,679
Insurance proceeds					706,901
Loss on sale of assets					342,495
Opioid settlement					154,503
Other					417,156
Transfers to other governmental agencies					<u>(3,000,000)</u>
Total general revenues					<u>129,770,951</u>
Change in net position					9,297,650
Net position at beginning of year					<u>57,947,900</u>
Net position at end of year					<u>\$ 67,245,550</u>

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

To account for resources traditionally associated with governments, which are not required to be accounted for in another fund.

Other Governmental

To account for the special revenue funds, which are considered governmental funds, and are also considered to be non-major funds.

Fiduciary Funds

To account for the funds held for others.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2024

	General	Other Governmental	Total
ASSETS			
Cash and interest-bearing deposits	\$ 107,126,541	\$ 3,674,387	\$ 110,800,928
Receivables, net	3,797,230	216,119	4,013,349
Prepaid items	3,575,863	-	3,575,863
Inventory	130,128	-	130,128
	<u>114,629,762</u>	<u>3,890,506</u>	<u>118,520,268</u>
Total assets			
LIABILITIES			
Accounts payable and accrued liabilities	\$ 4,897,689	\$ 119,430	\$ 5,017,119
	<u>4,897,689</u>	<u>119,430</u>	<u>5,017,119</u>
Total liabilities			
FUND BALANCES			
Nonspendable	4,013,862	-	4,013,862
Assigned for capital improvements	8,143,134	-	8,143,134
Assigned for legal contingencies	3,100,000	-	3,100,000
Assigned for emergencies	32,024,023	-	32,024,023
Assigned for other law enforcement activities	-	3,771,076	3,771,076
Unassigned	62,451,054	-	62,451,054
	<u>109,732,073</u>	<u>3,771,076</u>	<u>113,503,149</u>
	<u>114,629,762</u>	<u>3,890,506</u>	<u>118,520,268</u>
Total liabilities and fund balances			

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF NET POSITION

June 30, 2024

Total fund balances for governmental funds at June 30, 2024	\$ 113,503,149
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Total net position reported for governmental activities in the Statement of Net Position is different because:

Certain long-term assets are not reported in the fund financial statements because they are not available to pay current-period expenditures, but they are reported as assets in the statement of net position.

Accounts receivable from FEMA	2,442,624	
Deferred outflows - pension related	30,633,742	
Deferred outflows - OPEB related	40,935,303	
		74,011,669

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

Land	1,482,940	
Work in process	4,611,106	
Capital assets, net of \$74,919,346 accumulated depreciation	72,239,945	
		78,333,991

Long-term liabilities are not reported in the fund financial statements because they are not due and payable in the current-period, but they are present as liabilities in the statement of net position.

Long-term liabilities at June 30, 2024:

Compensated absences receivable and payable, net	(1,857,932)	
Finance Purchase	(510,235)	
Subscription based IT arrangement liabilities	(434,263)	
Net pension liability	(51,903,284)	
Other post retirement benefits	(112,469,105)	
Deferred inflows - pension related	(2,823,319)	
Deferred inflows - OPEB related	(28,605,125)	
		(198,603,263)

Total net position of governmental activities at June 30, 2024	\$ 67,245,546
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The accompanying notes are an integral part of the basic financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS

For the Year Ended June 30, 2024

	General	Other Governmental	Totals
REVENUES			
Ad valorem taxes	\$ 37,698,526	\$ -	\$ 37,698,526
Intergovernmental	8,565,616	409,377	8,974,993
Commissions, fees and charges	16,078,635	1,380,576	17,459,211
Interest	3,373,180	81,445	3,454,625
Sales taxes	56,443,026	-	56,443,026
Proceeds from sale of assets	179,831	-	179,831
Disaster recovery proceeds	27,770,377	-	27,770,377
Insurance proceeds	706,901	-	706,901
Other	394,269	291	394,560
Total revenues	<u>151,210,361</u>	<u>1,871,689</u>	<u>153,082,050</u>
EXPENDITURES			
Public safety:			
Personnel services and related benefits	81,107,386	-	81,107,386
Operating services	32,842,738	1,014,841	33,857,579
Materials and supplies	5,831,435	289,211	6,120,646
Travel and other charges	405,730	20,010	425,740
Capital outlay	15,726,403	134,129	15,860,532
Debt service:			
Principal retirement	268,918	-	268,918
Interest	45,045	-	45,045
Total expenditures	<u>136,227,655</u>	<u>1,458,191</u>	<u>137,685,846</u>
EXCESS OF REVENUES OVER EXPENDITURES	14,982,706	413,498	15,396,204
OTHER FINANCING SOURCES (USES)			
Issuance of subscription based IT arrangements	203,150	-	203,150
Operating transfers in	-	275,944	275,944
Operating transfers (out)	(1,275,948)	(2,000,000)	(3,275,948)
Total other financing sources (uses)	<u>(1,072,798)</u>	<u>(1,724,056)</u>	<u>(2,796,854)</u>
NET CHANGES IN FUND BALANCE	13,909,908	(1,310,558)	12,599,350
FUND BALANCES AT BEGINNING OF YEAR	<u>95,822,165</u>	<u>5,081,634</u>	<u>100,903,799</u>
FUND BALANCES AT END OF YEAR	<u>\$ 109,732,073</u>	<u>\$ 3,771,076</u>	<u>\$ 113,503,149</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2024

Total net changes in fund balances at June 30, 2024 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 12,599,350
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The change in net position reported for governmental activities in the Statement of Activities is different because:

Revenues that are not available to pay current obligations are not reported in the fund financial statements, but they are presented as revenues in the statement of activities.

Non-employer contributions to cost-sharing pension plan	2,843,210	
FEMA funds obligated but not yet available	1,344,302	4,187,512

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 which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 15,860,532	
Depreciation expense for the year ended June 30, 2024	(6,953,475)	
Amortization expense for the year ended June 30, 2024	(318,958)	8,588,099

Governmental funds report proceeds from the sale of capital assets. However, in the Statement of Activities, the loss on the disposal of capital assets is reported. The change in net assets differs from the change in fund balance by the carrying value of capital assets disposed.

81,332

The issuance of long-term obligations provides current financial resources to governmental funds and has no effect on the net assets. These amounts are reported in the governmental funds. These amounts are not shown as revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net position.

Issuance of subscription based IT arrangements	(203,150)
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Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal payments on subscriptions based IT arrangements liabilities	257,446	
Principal payments on finance purchase	162,359	419,805

Government funds do not report changes in long-term liabilities as expenditures. However, the following changes in long-term liabilities do appear in the Statement of Activities since the liabilities are reported on the Statement of Net Position

Change in compensated absences	973,194	
Change in other post retirement benefits	(6,546,939)	
Pension contribution subsequent to the measurement date	5,987,159	
Pension expense	(16,788,716)	(16,375,302)

Total changes in net position at June 30, 2024 per Statement of Activities	\$ 9,297,646
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The accompanying notes are an integral part of the basic financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF FIDUCIARY NET POSITION

June 30, 2024

	Cash Appearance Bond	Fines and Costs	Civil Suits	Work Release CCC	Inmate Deposit	Tax Collector	Evidence	TOTAL
ASSETS								
Cash and interest-bearing deposits	\$ 776,713	\$ 156,005	\$ 803,081	\$ 5,000	\$ 276,922	\$30,318,300	\$ 356,209	\$32,692,230
Accounts receivable	13,749	-	18,781	-	6,814	-	-	39,344
Total assets	<u>\$ 790,462</u>	<u>\$ 156,005</u>	<u>\$ 821,862</u>	<u>\$ 5,000</u>	<u>\$ 283,736</u>	<u>\$30,318,300</u>	<u>\$ 356,209</u>	<u>\$32,731,574</u>
LIABILITIES								
Accounts payable	\$ 80,995	\$ 156,208	\$ 92,965	\$ -	\$ 103,744	\$ -	\$ -	\$ 433,912
NET POSITION								
Restricted for:								
Individuals, organizations and other governments	709,467	(203)	728,897	5,000	179,992	30,318,300	356,209	32,297,662
Total net position	<u>\$ 790,462</u>	<u>\$ 156,005</u>	<u>\$ 821,862</u>	<u>\$ 5,000</u>	<u>\$ 283,736</u>	<u>\$30,318,300</u>	<u>\$ 356,209</u>	<u>\$32,731,574</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended June 30, 2024

	Cash Appearance Bond	Fines and Costs	Civil Suits	Work Release CCC	Inmate Deposit	Tax Collector	Evidence	TOTAL
BALANCES AT BEGINNING OF YEAR	\$ 657,615	\$ (450)	\$ 827,537	\$ 5,000	\$ 146,956	\$ 11,254,179	\$ 569,141	\$ 13,459,978
ADDITIONS								
Appearance bonds	1,049,742	-	-	-	-	-	-	1,049,742
Suits, sales, seizures, etc	-	-	8,904,413	-	-	-	-	8,904,413
Fines and costs	-	1,602,071	-	-	-	-	-	1,602,071
Taxes, fees, etc.. paid to tax collector	-	-	-	-	-	339,995,772	-	339,995,772
Evidence cash received	-	-	-	-	-	-	410,267	410,267
Inmate receipts	-	-	-	-	1,652,499	-	-	1,652,499
Other additions	-	227	-	-	-	116,706	-	116,933
Total additions	1,049,742	1,602,298	8,904,413	-	1,652,499	340,112,478	410,267	353,731,697
REDUCTIONS								
Taxes, fees, etc.. distributed to taxing bodies and others	-	-	-	-	-	321,048,357	-	321,048,357
District Attorney's General Func	213,210	167,580	-	-	-	-	-	380,790
Sheriff's General Func	213,210	104,535	1,837,419	-	-	-	-	2,155,164
Calcasieu Parish Police Jury	-	489,851	-	-	-	-	-	489,851
Indigent Defender Fund	213,210	210,406	-	-	-	-	-	423,616
Clerk of Court	-	100,419	449,318	-	-	-	-	549,737
Southwest Louisiana Regional Crime Lab	-	209,567	-	-	-	-	-	209,567
Judicial Expense Func	213,210	31,005	-	-	-	-	-	244,215
Crime Victims Reparation	-	14,186	-	-	-	-	-	14,186
Criminal Indigent Transcript Func	-	34,697	-	-	-	-	-	34,697
Public Defender fee	-	28,532	-	-	-	-	-	28,532
Bond refunds	145,050	-	-	-	-	-	-	145,050
Remittance of civil suits								
Other sheriffs and clerks	-	-	6,674	-	-	-	-	6,674
Litigants	-	-	6,192,727	-	-	-	-	6,192,727
Attorneys, appraisers, and other costs	-	-	190,923	-	-	-	-	190,923
Refunds	-	-	325,992	-	-	-	-	325,992
Inmate disbursements	-	-	-	-	1,619,463	-	-	1,619,463
Other settlements	-	211,273	-	-	-	-	623,199	834,472
Total reductions	997,890	1,602,051	9,003,053	-	1,619,463	321,048,357	623,199	334,894,013
Change in net position	51,852	247	(98,640)	-	33,036	19,064,121	(212,932)	18,837,684
NET POSITION AT END OF YEAR	\$ 709,467	\$ (203)	\$ 728,897	\$ 5,000	\$ 179,992	\$ 30,318,300	\$ 356,209	\$ 32,297,662

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, a sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. A 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, a sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. A 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, a sheriff provides assistance to other law enforcement agencies within the parish.

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

The accounting and reporting policies of the Calcasieu Parish Sheriff ("Sheriff") conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures conform to the requirements of the industry audit guide, *Audits of State and Local Governments*.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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 operation of his office, which includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and receipt and disbursements of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish police jury 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 police jury, 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 parish Sheriff.

B. BASIS OF PRESENTATION

The accompanying basic financial statements of the 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.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

I. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

B. BASIS OF PRESENTATION (Continued)

Government-Wide Financial Statements (“GWFS”)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. They include all the funds of the Sheriff, which are considered to be governmental activities. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the functions of the Sheriff’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees 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’s 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 Sheriff’s current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the Sheriff are described as follows:

Governmental Fund Types

General Funds – The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Sheriff and is used to account for the operations of the Sheriff’s office. The various fees and charges due to the Sheriff’s office are accounted for in this fund. General operating expenditures are paid from this fund.

Special Revenue Fund – The Regional Law Enforcement Training Academy Fund accounts for the collection of training fees from students attending the Calcasieu Regional Law Enforcement Training Academy. Expenditures of the fund include instructor fees, materials, and supplies for the academy.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

I. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

B. BASIS OF PRESENTATION (Continued)

Governmental Fund Types (Continued)

As provided by Louisiana Revised Statute 40:2266.1-3, the Southwest Louisiana Criminalistics Laboratory is operated by the Sheriff of Calcasieu Parish for Allen, Beauregard, Calcasieu, Cameron and Jefferson Davis Parishes. Laboratory services for crime detection, prevention, investigation, and other related activities in connection with criminal investigation are provided. The fund accounts for the collection of criminal fees from the aforementioned parishes and the related operating expenditures.

The Opioid settlement relates to a nationwide settlement agreements that have been reached that would resolve opioid litigation brought by states, local political subdivisions, and special districts against pharmaceutical manufacturers. Settlement amounts will be paid by manufacturers and pharmacies who participated in the settlement to abate the opioid epidemic. Louisiana settlement proceeds will be distributed from Louisiana's Opioid Abatement Administration Corporation to parish governments and sheriffs. The Louisiana Memorandum of Understanding (MOU) is an agreement between the State of Louisiana and participating local governments that will govern settlement funds. The MOU establishes permitted uses for the funds and sets out parish-by-parish allocations.

Fiduciary Fund Type – Agency Funds

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Accordingly, it presents only a statement of fiduciary net position and does not present a statement of changes in fiduciary net position. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Sheriff's own programs. Fiduciary funds are presented on an economic resources measurement focus and the modified accrual basis of accounting.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

The amounts reflected in the governmental fund financial statements 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 balances 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.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

I. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

The amounts reflected in the governmental fund financial statements, 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 government-wide financial statements are accounted for using an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

The government-wide financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

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

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

Interest income on deposits is recorded when interest is earned. Substantially all other revenues are recorded when received.

Expenditures

The Sheriff’s primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchase 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 transfers are authorized by the Sheriff.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

I. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

Deferred Revenues

Deferred 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 deferred revenue 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 value.

The Sheriff's investment program is authorized and limited by state statute to purchases of securities issued or guaranteed by the U.S. government and its agencies or instrumentalities and participation in the Louisiana Asset Management Pool ("LAMP"). LAMP is a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local governmental investment pool equivalent to a money market fund. LAMP invests in short-term instruments as permitted by statute and is classified as cash and cash equivalents.

E. RECEIVABLES

Receivables consist of all revenues earned at year-end not yet received. Receivables are reported net of an allowance for uncollectible accounts. Allowances are reported when accounts are proven to be uncollectible. The Sheriff has determined there is an allowance for uncollectible accounts as of June 30, 2024 in the amount of \$442,784.

F. INVENTORY

All inventories are valued at cost, which approximates market value, using the first-in/first-out ("FIFO") method. Inventory consists mainly of uniforms and vehicle parts.

G. CAPITAL ASSETS, RIGHT-OF-USE ASSETS, DEPRECIATION AND AMORTIZATION

Capital assets are capitalized at historical cost. The Sheriff maintains a threshold level of \$2,500 for equipment, furniture and vehicles and \$5,000 for building and improvements for capitalizing capital assets. Effective July 1, 2023, the Sheriff adopted a new accounting policy in which capital assets purchased whose individual acquisition costs are less than the threshold for an individual asset but in the aggregate is significant will be capitalized. This policy change is being implemented prospectively.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

I. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

G. CAPITAL ASSETS, RIGHT-OF-USE ASSETS, DEPRECIATION AND AMORTIZATION - (Continued)

Capital assets are recorded in the Statement of Net Position and Statement of Activities. 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	25-40
Office equipment and furniture	5-12
Vehicles	5

Right-of-use assets are reported in the government-wide financial statements. The Sheriff recognizes all leases and subscription-based information technology arrangements (SBITAs), over one year term, with a present value of future of future lease payments exceeding \$5,000, as right-of-use assets. For recognized right-of-use assets, the present value of future agreement payments are capitalized and amortized over the terms of the agreements.

H. LONG-TERM LIABILITIES

All long-term liabilities to be repaid from governmental resources are reported as liabilities in the government-wide statements. The long-term liabilities consist of compensated absences payable, other post-retirement benefits and net pension liability.

I. COMPENSATED ABSENCES

All permanent, full-time employees earn from 10-20 days of vacation leave each year, depending upon the length of service. Vacation leave is available for use by employees in the fiscal year succeeding the year it was earned and cannot be accumulated. Upon resignation, termination, or retirement, unused vacation leave up to 20 days is paid to the employee at the employee's current rate of pay.

Sick leave is earned at the rate of 12 days per year by permanent, full-time employees. Unused sick leave may be accumulated from year to year. However, unused sick leave is forfeited upon termination.

As of June 30, 2024, employees of the Sheriff's office have accumulated \$1,857,932 in leave privileges; this is presented in the statement of net position as compensated absences payable as current liabilities of \$447,403 and long-term liabilities of \$1,410,529.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

I. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

J. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

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

In addition, the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) at that time. The Sheriff has one item that qualify for this category; pension related deferrals. This amount is recognized as an inflow of resources in the period that the amount becomes available.

K. EQUITY CLASSIFICATIONS

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

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use by either (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 do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

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

L. FUND EQUITY

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

I. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

L. FUND EQUITY- (Continued)

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances of governmental funds are classified as follows:

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.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because constraints that externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the Sheriff. The Sheriff is the highest level of decision-making authority for the Sheriff's Office. Commitments may be established, modified, or rescinded only through resolutions approved by the Sheriff.

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 specific purposes.

Unassigned – all other spendable amounts.

When an expenditure is incurred for 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 his commitment or assignment actions.

M. ESTIMATES

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

N. 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 a reduction of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. RECENTLY ADOPTED ACCOUNTING PRONOUNCEMENT

In June 2022, GASB approved Statement No. 100, “*Accounting Changes and Error Corrections-An Amendment of GASB Statement No. 62.*” 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. This statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles. For fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. The effect of implementation on the Sheriff's financial statements was immaterial.

P. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENT

In June 2022, GASB approved Statement No. 101, “*Compensated Absences.*” The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. The effect of implementation on the Sheriff's financial statements has not yet been determined.

In December 2023, GASB approved Statement No. 102, “*Certain Risk Disclosures.*” The objective of this statement is to provide users of governmental financial statements with essential information about the risk related to the government's vulnerabilities due to certain concentrations or constraints. The requirement of this statement is effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. The effect of implementation on the Sheriff's financial statements has not yet been determined.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

P. *RECENTLY ISSUED ACCOUNTING PRONOUNCEMENT (Continued)*

In April 2024, GASB approved Statement No. 103, “*Financial Reporting Model Improvements.*” The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing government’s accountability. This statement also addresses certain application issues. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting period thereafter. The effect of implementation on the Sheriff’s financial statements has not yet been determined.

2. *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, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

As of June 30, 2024, the Sheriff has cash and cash equivalents (book balances) as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Assets and Liabilities	Total
Demand deposits	\$ 55,328,223	\$ 32,692,230	\$ 88,020,453
Time deposits	55,472,705	-	55,472,705
Total	<u>\$ 110,800,928</u>	<u>\$ 32,692,230</u>	<u>\$ 143,493,158</u>

These deposits are stated at cost, which approximates market value. Custodial credit risk is the risk that in the event of a bank failure, the Sheriff’s deposits may not be returned to it. The Sheriff does not have a policy for custodial credit risk, however, under state laws, 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.

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. As of June 30, 2024, the Sheriff has \$108,716,774 in deposits (collected bank balances). These deposits are secured from risk by \$25,223,127 of federal deposit insurance and \$111,748,877 of pledged securities held by the custodial banks in the name of the fiscal agent bank (GASB Category 3). Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 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.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

2. *CASH AND INTEREST-BEARING DEPOSITS (Continued)*

Investments held at June 30, 2024 consist of \$13,580,224 in the Louisiana Asset Management Pool, a local government investment pool, carried at cost which approximates fair market value. In accordance with GASB Codification Section 150.128, the investment in Louisiana Asset Management Pool (LAMP) is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in a pool of funds and thereby not evidenced by securities that exist in physical or book entry form.

The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2955. GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7 like investment pools:

- Credit Risk: LAMP is rated AAAM by Standard and Poor's.
- Custodial Credit Risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Interest Rate Risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments is 60 days as of June 30, 2024.
- Foreign Currency Risk: Not applicable to 2a7-like pools.

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

The Calcasieu Parish Sheriff places no limit on the amount invested in any one financial institution.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

3. *RECEIVABLES*

The receivables of \$6,455,977 as of June 30, 2024, are as follows:

	<u>Governmental Activities</u>
<i>Due from other governmental units</i>	
Ad valorem taxes	\$ 99,319
Intergovernmental	3,784,530
Commission, fees and charges	2,274,151
<i>Due from non governmental units</i>	
Commission, fees and charges	399,714
Interest	278,852
Other	62,195
	<u>6,898,761</u>
Allowance for doubtful accounts	<u>(442,784)</u>
	<u><u>\$ 6,455,977</u></u>

4. *AD VALOREM TAXES*

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem 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 the taxpayers by the Sheriff in October. 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 Calcasieu 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 for which levied and billed. For the year ended June 30, 2024, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 16.83 mills on property with assessed valuations totaling \$3,202,629,153.

Total law enforcement taxes levied during the year ended June 30, 2024 were \$37,698,526. Taxes receivables were \$99,319 as of June 30, 2024 and are reported as a component of receivables, due from other governmental units, in the General Fund in these financial statements.

The following is a summary of authorized and levied (tax rate per \$1,000 assessed value) ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>	<u>Amount Collected</u>
1 Regular Law Enforcement District	7.09	7.09	Permanent 2030	\$ 21,017,698
2 Special Law Enforcement District	5.62	5.62		16,680,828
	<u>12.71</u>	<u>12.71</u>		<u>\$ 37,698,526</u>

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

4. *AD VALOREM TAXES (Continued)*

On August 15, 2020, a parish-wide special election was held in the Calcasieu Parish Law Enforcement District to authorize the renewal, the continued levy and collection of an existing ad valorem property tax, not to exceed 7.58 mills on the dollar of assessed valuation of all property subject to taxation within the district, for a period of ten (10) years with the renewal beginning on January 1, 2021, and expiring on December 31, 2030, for the purpose of providing funding for the District.

5. *CAPITAL ASSETS*

Capital asset activity for the year ending June 30, 2024 was as follows:

	Balance July 1, 2023	Additions	Deletions	Transfer	Balance June 30, 2024
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 726,133	\$ 756,807	\$ -	\$ -	\$ 1,482,940
Work in process	30,747,497	5,945,706	-	(32,082,097)	4,611,106
Total capital assets not being depreciated	<u>\$ 31,473,630</u>	<u>\$ 6,702,513</u>	<u>\$ -</u>	<u>\$ (32,082,097)</u>	<u>\$ 6,094,046</u>
Capital assets being depreciated:					
Building and improvements	\$ 39,005,228	\$ 823,162	\$ (298,561)	\$ 32,082,097	\$ 71,611,926
Equipment and furniture	41,237,178	2,812,365	(734,439)	-	43,315,104
Vehicles	26,925,798	5,319,342	(1,044,613)	-	31,200,527
Intangible right of use subscription based IT agreements	828,584	203,150	-	-	1,031,734
Total	107,996,788	9,158,019	(2,077,613)	32,082,097	147,159,291
Less accumulated depreciation					
Building and improvements	(16,377,581)	(1,874,269)	248,282	-	(18,003,568)
Equipment and furniture	(33,239,517)	(2,342,630)	971,882	-	(34,610,265)
Vehicles	(19,981,251)	(2,736,576)	938,781	-	(21,779,046)
Intangible right of use subscription based IT arrangements	(207,509)	(318,958)	-	-	(526,467)
	<u>(69,805,858)</u>	<u>(7,272,433)</u>	<u>2,158,945</u>	<u>-</u>	<u>(74,919,346)</u>
Total capital assets being depreciated, net	<u>\$ 38,190,930</u>	<u>\$ 1,885,586</u>	<u>\$ 81,332</u>	<u>\$ 32,082,097</u>	<u>\$ 72,239,945</u>

Depreciation expense and amortization expense in the amounts of \$6,953,475 and \$318,958, respectively were charged to public safety. During the year ended June 30, 2024, the Calcasieu Parish Sheriff sold or removed obsolete capital asset items with a net book value of \$81,332 and received approximately \$179,831 for their sale at auction.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

6. *SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS*

The Sheriff has entered into subscription-based information technology arrangements (SBITAs) involving:

- License for mass messaging alerts for public safety
- Various desktop and server software subscriptions
- Access to video and data collaboration platform and software
- License and access to equipment software

The total costs of the Sheriff's subscriptions assets are recorded as \$1,031,734, less accumulated amortization of \$526,467.

The future subscription payments under SBITA agreements are as follows:

Subscriptions			
	Principal	Interest	Total
2025	\$ 228,180	\$ 28,147	\$ 256,327
2026	118,200	13,127	131,327
2027	87,883	4,132	92,015
Total	\$ 434,263	\$ 45,406	\$ 479,669

7. *DEFERRED COMPENSATION PLAN*

Certain employees of The Calcasieu Parish Sheriff's Department participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. In accordance, with provisions of GASB Statement No. 32, plan balances and activities are not reflected in the Calcasieu Parish Sheriff's Department or its political subdivisions' financial statements. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

8. *LONG-TERM LIABILITIES*

Long-term liability activity for the year ended June 30, 2024 is as follows:

	6/30/2023			6/30/2024	Due within
	Balance	Additions	Reductions	Balance	One Year
Accrued compensated absences, net	\$ 2,831,126	\$ 3,720,688	\$ (4,693,882)	\$ 1,857,932	\$ 447,403
Unfunded pension liability (asset)	46,057,347	26,773,131	(20,927,194)	51,903,284	-
Other post retirement benefits	110,037,496	9,740,192	(7,308,583)	112,469,105	-
Subscription-based information technology agreements	488,559	203,150	(257,446)	434,263	393,467
Financed purchase	672,594	-	(162,359)	510,235	141,977
Total long-term liabilities	\$ 160,087,122	\$ 40,437,161	\$ (33,349,464)	\$ 167,174,819	\$ 982,847

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

8. *LONG-TERM LIABILITIES (Continued)*

Financed Purchase

In October 2022, the Sheriff entered into a financed purchase agreement with the amount of \$1,327,910 to finance the purchase of tasers, supporting equipment and software. \$341,844 related to software while the remaining \$986,066 was for the equipment. Annual principal and interest payments began October 1, 2022, and are required until maturity on year 5 at an interest rate of 6.250%.

Future minimum payments on the financed purchase agreement as of June 30, 2024, are as follows:

Finance Purchase			
	Principal	Interest	Total
2025	162,360	34,853	\$ 197,213
2026	173,232	23,981	197,213
2027	174,643	12,379	187,022
Total	\$ 510,235	\$ 71,213	\$ 581,448

9. *OTHER POSTEMPLOYMENT BENEFITS*

General Information about the OPEB Plan

Plan description – The Calcasieu Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Calcasieu 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 as follows: 30 years of service at any age, or age 55 and 12 years of service; or, for employees hired on and after January 1, 2012, age 55 and 30 years of service, or age 60 and 20 years of service, or age 62 and 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer for the amount \$10,000. The amount of insurance coverage while active may be continued after retirement, but insurance coverage amounts are 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.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

9. *OTHER POSTEMPLOYMENT BENEFITS (Continued)*

Employees covered by benefit terms – As of the measurement date July 1, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	261
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>796</u>
Total	<u><u>1,057</u></u>

Total OPEB Liability

The Sheriff's total OPEB liability is \$112,469,105 as of the measurement date June 30, 2024, the end of the fiscal year.

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

Inflation	3.0%
Salary increases	3.0%, including inflation
Discount rate	3.65%, annually
	3.93% annually
Healthcare cost trend rates	Getzen model, initial trend of 5.5%
Mortality	Pub-2010/2021

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

The actuarial assumptions used in the July 1, 2022, valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2024.

Changes in Total OPEB Liability

Balance at June 30, 2023	<u>\$110,037,496</u>
Changes for the year:	
Service cost	2,230,282
Interest Cost at	4,057,071
Differences between expected and actual experience	3,452,842
Changes in assumptions	(5,205,690)
Benefit payments and net transfers	<u>(2,102,896)</u>
Net Change	<u>2,431,609</u>
Balance at June 30, 2024	<u><u>\$112,469,105</u></u>

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

9. *OTHER POSTEMPLOYMENT BENEFITS (Continued)*

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.93%) or 1-percentage-point higher (4.93%) than the current discount rate:

	<u>1% Decrease (2.93%)</u>	<u>Current Discount Rate (3.93%)</u>	<u>Increase (4.93%)</u>
Total OPEB liability	<u>\$ 134,226,193</u>	<u>\$ 112,469,105</u>	<u>\$ 95,465,311</u>

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

	<u>1.0% Decrease (4.5%)</u>	<u>Current Trend (5.5%)</u>	<u>1.0% Increase (6.5%)</u>
Total OPEB liability	<u>\$ 97,308,100</u>	<u>\$ 112,469,105</u>	<u>\$ 131,885,232</u>

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

For the year ended June 30, 2024, the Sheriff recognized OPEB expense of \$8,649,835. As of June 30, 2024, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 17,905,226	\$ (3,055,564)
Change in assumptions	23,030,077	(25,549,561)
Total	<u>\$ 40,935,303</u>	<u>\$ (28,605,125)</u>

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

Years Ending June 30:	
2025	\$ 2,362,484
2026	2,362,484
2027	2,362,484
2028	2,362,484
2029	2,362,484
Thereafter	517,758
	<u>\$ 12,330,178</u>

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

10. *PENSION PLAN*

The Calcasieu Parish Sheriff's office is a participating employer in the Louisiana Sheriffs' Pension and Relief Fund ("Fund"), which is a cost-sharing defined benefit pension plan. The Fund is a public corporation created in accordance with the provision of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of sheriffs' offices throughout the State of Louisiana, employees of Louisiana Sheriffs' Association and Sheriffs' Pension and Relief Fund's office. The Fund is governed by a Board of Trustees composed of 14 elected members and two legislators who serve as ex-officio members, all of whom are voting members.

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

Summary of Significant Accounting Policies:

The Sheriffs' Pension and Relief Fund prepares its employer pension schedules in accordance with Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. It also provides methods to calculate participating employer's proportionate share of net pension liability, deferred inflows and deferred outflows, pension expense and amortization periods for deferred inflows and outflows.

Basis of Accounting:

The Sheriff's Pension and Relief Fund's employer schedules were prepared using the accrual basis of accounting. Employer contributions, for which the employer allocations are based, are recognized in the period in which the employee is compensated for services performed.

Fund Employees:

The Fund is not allocated a proportionate share of the net pension liability related to its employees. The net pension liability attributed to the Fund's employees is allocated to the remaining employers based on their respective employer allocation percentage.

Plan Fiduciary Net Position:

Plan fiduciary net position is a significant component of the Fund's collective net pension liability. The Fund's plan fiduciary net position was determined using the accrual basis of accounting. The Fund's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

10. *PENSION PLAN (Continued)*

of the date of the financial statements and estimates over the determination of the fair market value of the Fund's investments. Accordingly, actual results may differ from estimated amounts.

Pension Amount Netting:

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

Plan Description:

The Fund was established for the purpose of providing retirement benefits for employees of sheriffs' offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

The 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.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

10. *PENSION PLAN (Continued)*

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

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

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

Disability Benefits:

A member is eligible to receive disability benefits if the member has at least 10 years of creditable service when a non-service related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Survivor Benefits:

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

10. *PENSION PLAN (Continued)*

shall be extended through age twenty-two, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits:

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

Back Deferred Retirement Option Plan (Back-DROP):

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a “Back-DROP” benefit. A member elects to “take” Back-DROP at the time of separation from employment to retire. 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. A member’s Back-DROP benefit is the maximum monthly retirement benefit 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 Fund during the Back-DROP period. The member’s DROP and Back-DROP balances left on deposit are managed by a third party, fixed income investment manager. 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.

Permanent Benefit Increases / Cost of Living Adjustments:

As fully described in Title 11 of the Louisiana Revised Statutes, the Fund allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature. Cost-of-living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree’s original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost-of-living adjustments is dependent on the funded ratio.

Employer Contributions:

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2023, the actual employer contribution rate was 11.50% with an additional 0.00% allocated from the Funding Deposit Account. Employer proportionate share of contributions for the year ended June 30, 2023 was \$5,458,118.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

10. *PENSION PLAN (Continued)*

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue in the amount of \$2,843,210 and excluded from pension expense for the year ended June 30, 2023.

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

As of June 30, 2024, the Sheriff reported a liability of \$51,903,284 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2023 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.

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

For the year ended June 30, 2024, the Sheriff recognized pension expense of \$16,788,716 net of employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contribution of \$11,705.

As of June 30, 2024, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 9,632,003	\$ 949,939
Change of assumptions	3,989,454	-
Net difference between projected and actual earnings on pension plan investments	10,368,354	-
Change in proportion and differences between employer contributions and proportionate share of contributions	656,772	1,873,380
Employer contributions subsequent to the measurement date	5,987,159	-
Total	<u>\$ 30,633,742</u>	<u>\$ 2,823,319</u>

The Sheriff reported a total of \$5,987,159 as deferred outflow of resources related to pension contributions made subsequent to the measurement date which will be recognized as a reduction in net pension liability in the year ended June 30, 2024.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

10. *PENSION PLAN (Continued)*

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

For the year ending June 30,

2024	\$ (6,150,458)
2025	(3,199,243)
2026	(11,731,275)
2027	(742,288)
	<u>\$ (21,823,264)</u>

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

Contributions - Proportionate Share: Differences between contributions remitted to the Fund and the employer's proportionate share are 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 a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the Fund and contributions reported by the participating employer.

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.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2023 is as follows:

Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return (Discount Rate)	6.85%, net of pension plant investment expense, including inflation
Projected salary increases	5.0% (2.5% inflation, 2.5% merit)

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

10. *PENSION PLAN (Continued)*

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

Mortality	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.</p>
Expected Remaining Service Lives	<p>2023 – 5 years 2022 – 5 years 2021 – 5 years 2020 – 6 years 2019 – 6 years 2018 – 6 years 2017 – 7 years</p>
Cost of Living Adjustment	<p>The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments 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.</p>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

10. *PENSION PLAN (Continued)*

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

produce liability values approximating the appropriate generational mortality tables used.

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

Estimates of arithmetic real rates of return for each major asset class based on Fund's target asset allocation as of June 30, 2023, were as follows:

Asset Class	Expected Rate of Return		
	Target Asset Allocation	Real Rate Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity securities	62.00%	6.69%	4.15%
Fixed Income	25.00%	4.92%	1.23%
Alternative investments	13.00%	5.77%	0.75%
Totals	100.00%		6.13%
Inflation			2.49%
Expected arithmetic nominal return			8.62%

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 net pension liability of the participating employers calculated using the discount rate of 6.85%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate as of June 30, 2023:

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

10. *PENSION PLAN (Continued)*

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

	Change in Discount Rate: 2023		
	1% Decrease 5.85%	Current Discount Rate 6.85%	1% Increase 7.85%
Employer's proportionate share of the net pension liability	<u>\$ 91,973,482</u>	<u>\$ 51,903,284</u>	<u>\$ 18,485,427</u>

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in a separately issued annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

Payables to the pension plan. As of June 30, 2024, the Sheriff had payables due to the pension plan totaling \$965,477.

11. *RISK MANAGEMENT*

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Sheriff.

12. *CONTINGENCIES AND COMMITMENTS*

The Sheriff is a defendant in a number of lawsuits that have arisen in the normal course of operations, which are in various stages of completion. The Sheriff has established a fund balance reserve for legal contingencies in the amount of \$3,100,000 for potential losses on those cases, which may result in judgments in excess of insurance coverage or in denial of insurance coverage. As of the date of this report, the Sheriff's legal counsel believes that, for all other lawsuits, final and probable judgments as a result of these suits would be covered by insurance and would not have a material adverse effect on the Sheriff's financial statements.

As of June 30, 2024, the Sheriff had several uncompleted construction contracts for rebuilding after Hurricane Laura and Delta of 2020. The remaining commitment on these construction contracts was approximately \$8,143,132.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

13. *EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY*

The Sheriff's office is located within the Administrative Complex and Calcasieu Correctional Center on East Broad Street. The cost of maintaining and operating the parish law enforcement buildings, as required by statute, is paid by the Calcasieu Parish Police Jury (CPPJ) in accordance with an agreement between the Sheriff and CPPJ.

Expenditures for maintenance and capital-related costs associated with physical structures is included in the operating services financial statement line. These expenses are reimbursed by CPPJ, up to an amount of \$1,900,000 annually. These payments are included in the Intergovernmental line on the financial statements. Additionally, according to the contract, the Sheriff will receive \$5 per day per parish prisoner housed in the Calcasieu Correctional Center or the Calcasieu Sheriff's Prison for costs related to providing prisoner meals and supplies. These amounts are accounted for in intergovernmental revenues. On April 1, 2023, the Sheriff was also paid \$1 million by CPPJ in accordance with the agreement, included in other revenues on the financial statements.

14. *SALES TAXES*

On July 15, 2006, the voters of Calcasieu Parish approved a new 1/2% sales tax increase for the Law Enforcement District of Calcasieu Parish. Collection of the sales tax began October 1, 2006. On March 28, 2015, the voters of Calcasieu Parish approved to extend this 1/2% sales tax for an additional ten-year period beginning October 1, 2016, and expiring on September 30, 2026.

The sales tax is to provide for a new salary schedule for deputies; the funding of an increase in the Patrol and Corrections Divisions and related law enforcement functions; capital improvements expenditures not to exceed nine million dollars and the creation of an Emergency Fund Balance or Reserve to be utilized in the event of an emergency and to provide continuity in operations. The Emergency Reserve Fund balance as of June 30, 2024 was \$32,024,023.

In accordance with the covenant agreement recorded with the Calcasieu Parish Clerk of Court, once the above criteria are met, the Calcasieu Parish Law Enforcement District millage numbers 1 and 2 shall be rolled back (reduced) in an amount to equal approximately nine million dollars. After the roll back, increases in the Law Enforcement District millage numbers 1 and 2 shall be limited to a maximum increase of one mill per year per district, up to the maximum millage authorized by law. These millage increases shall not begin for a period of five years from the date of the first collection of the new sales tax, and only after a public hearing held for the purpose of receiving public participation.

For the year ended June 30, 2024, \$37,598,716 was collected. Of this amount, \$-0- was used to purchase capital assets, \$32,181,547 for payroll and \$175,324 for collection fees and refunds.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2024

14. *SALES TAXES (Continued)*

The remaining amount was either invested or expended in the operations of the General Fund as more fully described below. Since inception, a total of \$507,171,550 has been collected. The breakdown of usage of this sales tax is as follows:

Usage	Amount
Capital assets	\$ 9,000,000
Payroll	279,651,319
Collections fees and refunds	3,404,392
	<u>\$ 292,055,711</u>

The remaining balance of \$215,115,839 consists of the following:

LAMP and CD's (principal)	\$ 28,932,990
LAMP and CD's (interest)	<u>3,091,033</u>
Invested in LAMP and CD's (reserved for emergencies)	\$ 32,024,023
Available for operations	<u>183,091,816</u>
	<u>\$ 215,115,839</u>

15. *HURRICANE DAMAGE*

The Sheriff was impacted by Hurricane Laura and Delta when they made landfall in August and October 2020, respectively, causing significant damage to buildings and other properties. Cost estimates to repair or replace these buildings or other properties are not known at this time but are expected to be substantially recovered from a variety of sources, including insurance proceeds and federal and state assistance programs. Included in the financial statements for the year ending June 30, 2024 are \$3.8 million of operating expenses incurred, \$27.8 million in insurance proceeds and \$1.3 million government reimbursements.

16. *SUBSEQUENT EVENTS*

A new sheriff was elected in Calcasieu Parish. As of July 1, 2024 Gary "Stitch" Guillory will assume position of sheriff. This event does not impact the financial position or results of operations as of June 30, 2024, but it may influence the operation s of the Calcasieu Parish Sheriff Office in the future.

REQUIRED SUPPLEMENTARY
INFORMATION

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the Year Ended June 30, 2024

	GENERAL FUND			
	BUDGET		Actual	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Ad valorem taxes	\$ 33,900,000	\$ 37,622,389	\$ 37,698,526	\$ 76,137
Intergovernmental	6,503,520	5,947,973	8,565,616	2,617,643
Commissions, fees and charges	17,968,022	18,308,855	16,078,635	(2,230,220)
Interest	2,750,135	3,371,371	3,373,180	1,809
Sales taxes	51,000,000	54,252,158	56,443,026	2,190,868
Proceeds from sale of assets	100,000	106,430	179,831	73,401
Disaster recovery proceeds	-	28,350,940	27,770,377	(580,563)
Insurance proceeds	-	-	706,901	
Other	955,720	1,133,058	394,269	(738,789)
Total revenues	<u>113,177,397</u>	<u>149,093,174</u>	<u>151,210,361</u>	<u>1,410,286</u>
EXPENDITURES				
Public safety:				
Personnel services and related benefits	80,436,003	81,964,736	81,107,386	857,350
Operating services	23,541,959	33,989,854	32,842,738	1,147,116
Materials and supplies	5,123,145	5,199,953	5,831,435	(631,482)
Travel and other charges	692,010	476,373	405,730	70,643
Capital outlay	10,865,026	15,879,704	15,726,403	153,301
Debt service:				
Principal retirement	-	-	268,918	(268,918)
Interest	-	-	45,045	(45,045)
Total expenditures	<u>120,658,143</u>	<u>137,510,620</u>	<u>136,227,655</u>	<u>1,282,965</u>
EXCESS EXPENDITURES OVER REVENUES	(7,480,746)	11,582,554	14,982,706	2,693,251
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers (out)	(200,000)	(1,400,000)	(1,275,948)	124,052
Issuance of subscription based IT arrangements	-	-	203,150	203,150
Total other financing sources (uses)	<u>(200,000)</u>	<u>(1,400,000)</u>	<u>(1,072,798)</u>	<u>327,202</u>
NET CHANGES IN FUND BALANCE	(7,680,746)	10,182,554	13,909,908	
FUND BALANCES AT BEGINNING OF YEAR	<u>95,822,165</u>	<u>95,822,165</u>	<u>95,822,165</u>	
FUND BALANCE AT END OF YEAR	<u>\$ 88,141,419</u>	<u>\$ 106,004,719</u>	<u>\$ 109,732,073</u>	

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2024

<u>Year Ended</u>	<u>Proportion of the net pension liability</u>	<u>Proportionate share of the net pension liability (asset)</u>	<u>Covered employee payroll</u>	<u>Share of the net pension liability as a percentage of its covered employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability (asset)</u>
June 30, 2024	5.906307%	\$ 51,903,284	\$ 52,062,619	99.69%	83.94%
June 30, 2023	5.666600%	\$ 46,057,347	\$ 47,346,180	97.28%	83.90%
June 30, 2022	6.143099%	\$ (3,044,214)	\$ 42,033,255	-7.24%	101.04%
June 30, 2021	6.494021%	\$ 44,946,113	\$ 44,744,117	100.45%	84.73%
June 30, 2020	6.693782%	\$ 31,663,121	\$ 47,941,818	66.04%	88.91%
June 30, 2019	6.809755%	\$ 26,113,017	\$ 46,775,161	55.83%	90.41%
June 30, 2018	6.252722%	\$ 27,075,997	\$ 46,869,688	57.77%	113.01%
June 30, 2017	6.088910%	\$ 38,645,672	\$ 43,309,409	89.23%	121.81%
June 30, 2016	6.051753%	\$ 26,975,794	\$ 41,584,344	64.87%	86.61%
June 30, 2015	6.075504%	\$ 24,059,034	\$ 40,124,083	59.96%	87.34%

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

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EMPLOYER'S CONTRIBUTION
FOR THE YEAR ENDED JUNE 30, 2024

<u>Year Ended</u>	<u>Contractually required contribution</u>	<u>Contributions in relation to contractual required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Employer's covered employee payroll</u>	<u>Contributions as a % of covered employee payroll</u>
June 30, 2024	\$ 5,987,159	\$ 5,987,159	\$ -	\$52,062,619	11.4999%
June 30, 2023	\$ 5,444,809	\$ 5,444,809	\$ -	\$47,346,180	11.5000%
June 30, 2022	\$ 5,149,318	\$ 5,149,318	\$ -	\$42,033,255	12.2500%
June 30, 2021	\$ 5,481,195	\$ 5,481,195	\$ -	\$44,744,117	12.2500%
June 30, 2020	\$ 5,872,871	\$ 5,872,871	\$ -	\$47,941,818	12.2500%
June 30, 2019	\$ 5,729,955	\$ 5,729,955	\$ -	\$46,775,161	12.2500%
June 30, 2018	\$ 5,975,881	\$ 5,975,881	\$ -	\$46,869,688	12.7500%
June 30, 2017	\$ 5,738,502	\$ 5,738,502	\$ -	\$43,309,409	13.2500%
June 30, 2016	\$ 5,717,846	\$ 5,717,846	\$ -	\$41,584,344	13.7500%
June 30, 2015	\$ 5,717,683	\$ 5,717,683	\$ -	\$40,124,083	14.2500%

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

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2024

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service cost	\$ 2,230,282	\$ 1,684,073	\$ 2,824,250	\$ 3,658,122	\$ 3,354,352	\$ 2,189,348	\$ 1,772,523
Interest	4,057,071	3,274,627	2,535,461	2,481,499	2,693,427	2,304,203	2,131,332
Changes of benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	3,452,842	9,425,734	(894,789)	(3,688,504)	6,087,220	6,002,977	454,548
Changes in assumptions	(5,205,690)	5,984,781	(27,292,957)	4,466,797	24,454,416	1,379,402	-
Benefit payments	(2,102,896)	(1,993,266)	(1,480,742)	(1,403,547)	(1,411,335)	(1,337,758)	(1,027,817)
Net change in total OPEB liability	2,431,609	18,375,949	(24,308,777)	5,514,367	35,178,080	10,538,172	3,330,586
Total OPEB liability - beginning	110,037,496	91,661,547	115,970,324	110,455,957	75,277,877	64,739,705	61,409,119
Total OPEB liability - ending	<u>\$ 112,469,105</u>	<u>\$ 110,037,496</u>	<u>\$91,661,547</u>	<u>\$ 115,970,324</u>	<u>\$ 110,455,957</u>	<u>\$ 75,277,877</u>	<u>\$ 64,739,705</u>
Covered-employee payroll	\$ 43,931,037	\$ 42,651,492	\$35,964,980	\$ 34,917,456	\$ 39,267,020	\$ 38,123,320	\$ 35,059,920
Net OPEB liability as a percentage of covered-employee payroll	256.01%	257.99%	254.86%	332.13%	281.29%	197.46%	184.65%
Notes to Schedule:							
<i>Benefit changes.</i>	None	None	None	None	None	None	None
<i>Changes in assumptions</i>							
<i>Discount rate.</i>	3.93%	3.65%	3.54%	2.16%	2.21%	3.50%	3.50%
<i>Mortality.</i>	PUB-2010/2021	PUB-2010/2021	RP-2014	RP-2014	RP-2000	RP-2000	RP-2000
<i>Trend:</i>	Getzen model	Getzen model	4.5%-5.5%	4.5%-5.5%	5.50%	5.50%	5.50%

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

See accompanying independent auditors' report and the accompanying notes to the required supplemental information.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Required Supplementary Information

1. BUDGETS AND BUDGETARY ACCOUNTING

- a. The proposed budget for the general fund is submitted 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 is 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 or as finally amended by the Sheriff.

2. PENSION PLAN

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.

Amounts reported in fiscal year ended June 30, 2024 for Sheriffs' Pension and Relief Fund reflect an adjustment in the discount rate used to measure the total pension liability. There was no change in the discount rate for the System as of the valuation dates of June 30, 2023, and June 30, 2022.

3. OPEB PLAN

No assets are accumulated in a trust that meets the criteria in paragraph 4 of the Governmental Accounting Standards Board Statement No. 75 to pay related benefits.

OTHER SUPPLEMENTARY INFORMATION

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

June 30, 2024

	Regional Law Enforcement Training Academy	Southwest Louisiana Criminalistic Laboratory	Opioid Settlement	Total
ASSETS				
Cash and interest-bearing deposits	\$ 199,853	\$ 3,041,402	433,132	\$ 3,674,387
Receivables, net	<u>4,601</u>	<u>211,518</u>	<u>-</u>	<u>216,119</u>
Total assets	<u><u>\$ 204,454</u></u>	<u><u>\$ 3,252,920</u></u>	<u><u>\$ 433,132</u></u>	<u><u>\$ 3,890,506</u></u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 25	\$ 119,405	\$ -	\$ 119,430
Total liabilities	<u>25</u>	<u>119,405</u>	<u>-</u>	<u>119,430</u>
Fund balances:				
Assigned	<u>204,429</u>	<u>3,133,515</u>	<u>433,132</u>	<u>3,771,076</u>
Total fund balance	<u><u>204,429</u></u>	<u><u>3,133,515</u></u>	<u><u>433,132</u></u>	<u><u>3,771,076</u></u>
TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$ 204,454</u></u>	<u><u>\$ 3,252,920</u></u>	<u><u>\$ 433,132</u></u>	<u><u>\$ 3,890,506</u></u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2024

	Regional Law Enforcement Training Academy	Southwest Louisiana Criminalistic Laboratory	Opioid Settlement	Total
REVENUES				
Training fees	\$ 89,710	\$ -	\$ -	\$ 89,710
Crime laboratory fees	-	1,279,029	-	1,279,029
Interest earnings	19	78,741	-	78,760
Grants	-	254,874	2,685	257,559
Bonding fees	-	11,837	0	11,837
Opioid settlement			154,503	154,503
Other	291	-	-	291
Total revenues	90,020	1,624,481	157,188	1,871,689
EXPENDITURES				
Public safety:				
Operating services	5,345	1,009,496	-	1,014,841
Materials and supplies	46,721	242,490	-	289,211
Travel and other charges	5,917	14,093	-	20,010
Capital outlay	-	134,129	-	134,129
Total expenditures	57,983	1,400,208	-	1,458,191
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	32,037	224,273	157,188	413,498
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	275,944	275,944
Operating transfers (out)	-	(2,000,000)	-	(2,000,000)
Total other financing sources (uses)	-	(2,000,000)	275,944	(1,724,056)
NET CHANGES IN FUND BALANCE	32,037	(1,775,727)	433,132	(1,310,558)
FUND BALANCES AT BEGINNING OF YEAR	172,392	4,909,242	-	5,081,634
FUND BALANCES AT END OF YEAR	\$ 204,429	\$ 3,133,515	\$ 433,132	\$ 3,771,076

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

NONMAJOR FUND DESCRIPTIONS - SPECIAL REVENUE FUNDS

REGIONAL LAW ENFORCEMENT TRAINING ACADEMY FUND

The Regional Law Enforcement Training Academy Fund accounts for the collection of training fees from students attending the Calcasieu Regional Law Enforcement Training Academy. Expenditures of the fund include instructor fees, materials, and supplies for the academy.

SOUTHWEST LOUISIANA CRIMINALISTIC LABORATORY FUND

As provided by Louisiana Revised Statute 40:2266.1-3, the Southwest Louisiana Criminalistics Laboratory is operated by the Sheriff of Calcasieu Parish for Allen, Beauregard, Calcasieu, Cameron and Jefferson Davis Parishes. Laboratory services for crime detection, prevention, investigation, and other related activities in connection with criminal investigation are provided. The fund accounts for the collection of criminal fees from the aforementioned parishes and the related operating expenditures.

OPIOID SETTLEMNT FUND

The Opioid settlement relates to a nationwide settlement agreements that have been reached that would resolve opioid litigation brought by states, local political subdivisions, and special districts against pharmaceutical manufacturers. Settlement amounts will be paid by manufacturers and pharmacies who participated in the settlement to abate the opioid epidemic. Louisiana settlement proceeds will be distributed from Louisiana's Opioid Abatement Administration Corporation to parish governments and sheriffs. The Louisiana Memorandum of Understanding (MOU) is an agreement between the State of Louisiana and participating local governments that will govern settlement funds. The MOU establishes permitted uses for the funds and sets out parish-by-parish allocations.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BUDGETARY COMPARISON SCHEDULE - OTHER GOVERNMENTAL

For the Year Ended June 30, 2024

	OTHER GOVERNMENTAL			
	BUDGET		Actual	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental	\$ 465,675	\$ 260,083	\$ 409,377	\$ 149,294
Commissions, fees and charges	1,131,000	1,351,705	1,380,576	28,871
Interest	40,018	78,780	81,445	2,665
Other	550	170	291	121
Total revenues	<u>1,637,243</u>	<u>1,690,738</u>	<u>1,871,689</u>	<u>180,951</u>
EXPENDITURES				
Public safety:				
Personnel services and related benefits	650,000	631,705	-	631,705
Operating services	343,697	329,611	1,014,841	(685,230)
Materials and supplies	310,000	351,631	289,211	62,420
Travel and other charges	30,500	20,638	20,010	628
Capital outlay	229,500	135,000	134,129	871
Total expenditures	<u>1,563,697</u>	<u>1,468,585</u>	<u>1,458,191</u>	<u>10,394</u>
EXCESS OF REVENUES OVER EXPENDITURES	73,546	222,153	413,498	191,345
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	275,944	275,944
Operating transfers (out)	-	(2,000,000)	(2,000,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(2,000,000)</u>	<u>(1,724,056)</u>	<u>275,944</u>
NET CHANGES IN FUND BALANCE	73,546	(1,777,847)	(1,310,558)	
FUND BALANCES AT BEGINNING OF YEAR	<u>5,081,634</u>	<u>5,081,634</u>	<u>5,081,634</u>	
FUND BALANCE AT END OF YEAR	<u>\$ 5,155,180</u>	<u>\$ 3,303,787</u>	<u>\$ 3,771,076</u>	

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

STATE OF LOUISIANA, PARISH OF CALCASIEU

AFFIDAVIT

Gary "Stitch" Guillory, Sheriff of Calcasieu

BEFORE ME, the undersigned authority, personally came and appeared Gary "Stitch" Guillory, the Sheriff of Calcasieu Parish, State Of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$ 6,423.33 is the amount of cash on hand in the tax collector account on June 30, 2024.

He further deposed and said:

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

Gary B. Guillory

Signature

Sheriff of Calcasieu Parish

SWORN to and subscribed before me, Notary this 17th day of July, 2024 in

My office in Lake Charles, Louisiana

Kristy Manuel (Signature)
Kristy Manuel (Print), # 143245

KRISTY MANUEL
Statewide Notary Public
State of Louisiana
ID #143245
Commission Expires at Death

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana
TAX ROLL STATUS REPORT - 2023 TAX ROLL YEAR
AS OF JUNE 30, 2024

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated Exempt	2023 Collectable Tax Roll	Collections	Refunds	Refunds To Process	Net Collections	Left To Collect	Collectible Tax Roll Not Yet Collected
(005) SP-SC MT #1 (ALL) 1028.086	\$ 27,777,700.77	\$ 91,944.68	\$ (543,808.56)	\$ (30,139.42)	\$ 27,295,697.47	\$ 27,280,179.38	\$ 50,069.06	\$ (0.07)	\$ 27,230,110.39	\$ 65,587.22	0.24%
(005) SP-SC MT #2 (ALL) 1028.087	10,609,538.49	35,117.76	(207,704.65)	(11,511.58)	10,425,440.02	10,419,512.97	19,123.60	(0.02)	10,400,389.39	25,050.67	0.24%
(019) SCHOOL #34 SK (*3,*3L) 1028.130	1,256,126.73	289.35	(10,241.35)	(393.79)	1,245,780.94	1,244,387.45	1,611.72	-	1,242,775.73	3,005.21	0.24%
(019) SCHOOL #34 SK (*3,*3L) 1028.131	66,111.93	15.23	(539.02)	(20.73)	65,567.41	65,494.07	84.83	-	65,409.24	158.17	0.24%
(023) SCHOOL #23 SK (*4,*4S,4W) 1028.092	883,648.25	6,203.23	(16,318.50)	(154.49)	873,378.49	873,166.76	91.67	-	873,075.09	303.40	0.03%
(023) SCHOOL #23 SK (*4,*4S,4W) 1028.145	2,240,679.49	15,729.62	(41,379.06)	(391.73)	2,214,638.32	2,214,101.42	232.46	-	2,213,868.96	769.36	0.03%
(023) SCHOOL #23 SK (*4,*4S,4W) 1028.168	3,766,024.69	26,437.59	(69,547.92)	(658.40)	3,722,255.96	3,721,353.54	390.70	-	3,720,962.84	1,293.12	0.03%
(026) SCHOOL #26 SK (7.7V) 1028.098	291,457.16	910.21	(4,250.34)	(552.60)	287,564.43	286,507.99	349.09	-	286,158.90	1,405.53	0.49%
(026) SCHOOL #26 SK (7.7V) 1028.151	686,560.85	2,144.11	(10,012.16)	(1,301.71)	677,391.09	674,902.51	822.33	-	674,080.18	3,310.91	0.00%
(028) SCHOOL #28 MT (*2) 1028.128	332,336.63	6.42	(2,797.17)	(80.19)	329,465.69	329,588.03	514.35	-	329,073.68	392.01	0.12%
(028) SCHOOL #28 SK (*2) 1028.142	244,569.24	4.72	(2,058.46)	(59.02)	242,456.48	242,546.51	378.52	-	242,167.99	288.49	0.12%
(030) SCHOOL #30 SK (*4,*4S) 1028.144	2,803,606.34	6,264.18	(47,653.48)	(1,472.30)	2,760,744.74	2,760,481.91	2,872.96	-	2,757,608.95	3,135.79	0.11%
(030) SCHOOL #30 SK (*4,*4S) 1028.152	583,256.16	1,303.19	(9,913.73)	(306.29)	574,339.33	574,284.66	597.68	-	573,686.98	652.35	0.11%
(030) SCHOOL #30 SK (*4,*4S) 1028.153	324,767.64	725.64	(5,520.14)	(170.55)	319,802.59	319,772.12	332.80	-	319,439.32	363.27	0.11%
(032) FIRE PRO #4 MT (*4) 1028.038	702,251.93	54.26	(2,611.44)	(1,021.96)	698,672.79	697,698.17	427.54	-	697,270.63	1,402.16	0.20%
(032) FIRE PRO #4 SK (*4) 1028.163	485,676.28	37.53	(1,806.06)	(706.79)	483,200.96	482,526.93	295.68	-	482,231.25	969.71	0.20%
(041) COM CTR #3 MT#1 (7.7V) 1028.059	620,319.89	1,937.22	(9,046.16)	(1,176.03)	612,034.92	609,786.44	742.99	-	609,043.45	2,991.47	0.49%
(041) COM CTR #3 SK (7.7V) 1028.164	537,714.47	1,679.25	(7,841.52)	(1,019.43)	530,532.77	528,583.74	644.05	-	527,939.69	2,593.08	0.49%
(043) COM CTR #4 MT#1 (1) 1028.123	625,455.35	325.59	(6,075.43)	(555.37)	619,150.14	618,804.61	2,151.30	-	616,653.31	2,496.83	0.40%
(043) COM CTR #4 MT#2 (1) 1028.135	1,249,642.02	650.51	(12,138.54)	(1,109.61)	1,237,044.38	1,236,354.02	4,298.23	-	1,232,055.79	4,988.59	0.40%
(043) COM CTR #4 MT#3 (1) SR 1028.139	249,928.40	130.10	(2,427.71)	(221.92)	247,408.87	247,270.81	859.65	-	246,411.16	997.71	0.40%
(044) REC #1 MT (*4,*4W) 1028.114	7,778,500.96	535.17	(4,359.42)	(1,924.83)	7,772,751.88	7,772,245.86	775.76	-	7,771,470.10	1,281.78	0.02%
(044) REC #1 SK (*4,*4W) 1028.165	2,714,261.13	186.75	(1,521.20)	(671.66)	2,712,255.02	2,712,078.45	270.70	-	2,711,807.75	447.27	0.02%
(050) FP #2 MT #2 (*4, *4S) 1028.146	1,748,715.98	5,993.59	(18,943.81)	(302.19)	1,735,463.57	1,735,265.96	2,702.63	-	1,732,563.33	2,900.24	0.17%
(050) FP #2 MT (*4,*4S) 1028.034	2,286,782.43	7,837.77	(24,772.68)	(395.16)	2,269,452.36	2,269,193.95	3,534.20	-	2,265,659.75	3,792.61	0.17%
(055) FIRE PRO #1 MT#1 (6) 1028.040	484,260.51	2.82	(5,802.26)	(1,046.78)	477,414.29	476,820.76	2,593.66	-	474,227.10	3,187.19	0.67%
(055) FIRE PRO #1 MT#2 (6) 1028.161	118,594.41	0.69	(1,420.96)	(256.35)	116,917.79	116,772.42	635.18	-	116,137.24	780.55	0.67%
(055) FIRE PRO #1 SK (6) 1028.160	296,486.02	1.73	(3,552.40)	(640.88)	292,294.47	291,931.06	1,587.96	-	290,343.10	1,951.37	0.67%
(056) FP #3 MT #1 (*4,*4S,*4W) 1028.029	1,475,524.87	11.75	(1,082.64)	(347.74)	1,474,106.24	1,474,099.30	173.20	-	1,473,926.10	180.14	0.01%
(056) FP #3 MT #2 (*4,*4S,*4W) 1028.126	1,201,567.48	9.56	(881.62)	(283.18)	1,200,412.24	1,200,406.59	141.05	-	1,200,265.54	146.70	0.01%
(064) WW #14 MT (*5) 1028.141	652,218.69	68.05	(1,064.89)	(729.41)	650,492.44	650,666.77	422.71	-	650,244.06	248.38	0.04%
(064) WW #14 SK (*5) 1028.140	80,678.09	8.42	(131.72)	(90.23)	80,464.56	80,486.13	52.29	-	80,433.84	30.72	0.00%
(070) WTR WKS #10 (*7) 1028.158	392,231.45	-	(1,792.52)	(462.73)	389,976.20	389,715.88	416.62	-	389,299.26	676.94	0.17%
(070) WTR WKS #10 SK (*7) 1028.167	131,093.40	-	(599.10)	(154.66)	130,339.64	130,252.64	139.25	-	130,113.39	226.25	0.17%
(072) REC #1 MT (3,3L) 1028.155	5,934,727.71	6,424.14	(152,100.02)	(12,739.70)	5,776,312.13	5,771,542.04	21,172.40	-	5,750,369.64	25,942.49	0.45%
(072) REC #1 SK (3,3L) 1028.156	2,189,936.43	2,370.53	(56,125.47)	(4,700.99)	2,131,480.50	2,129,720.31	7,812.70	-	2,121,907.61	9,572.89	0.45%
(080) FP #1 MT #1 (1) 1028.027	640,679.50	333.51	(6,223.44)	(568.87)	634,220.70	633,866.84	2,203.69	-	631,663.15	2,557.55	0.40%
(080) FP #1 MT #2 (1) 1028.026	815,756.28	424.64	(7,924.10)	(724.32)	807,532.50	807,081.94	2,805.89	-	804,276.05	3,256.45	0.40%
(080) FP #1 MT #3 (1) 1028.134	888,070.60	462.29	(8,626.54)	(788.52)	879,117.83	878,627.31	3,054.62	-	875,572.69	3,545.14	0.40%
(083) FP #1 MT (2) 1028.110	292,714.10	5.32	(2,377.87)	(66.46)	290,275.09	290,376.46	426.29	-	289,950.17	324.92	0.11%
(083) FP #1 SK (2) 1028.111	110,597.27	2.01	(898.44)	(25.11)	109,675.73	109,714.03	161.07	-	109,552.96	122.77	0.11%
(088) FIRE PRO #1 SK (7) 1028.166	110,037.88	365.17	(1,656.37)	(58.93)	108,687.75	108,197.15	86.20	-	108,110.95	576.80	0.53%
(088) FIRE PRO #1 MT #1 (7) 1028.031	698,531.60	2,318.14	(10,514.80)	(374.09)	689,960.85	686,846.53	547.22	-	686,299.31	3,661.54	0.53%
(101) L.C. CITY GEN ALMNY MT (5097.001)	5,377,447.30	6,617.71	(137,419.75)	(12,757.48)	5,233,887.78	5,230,455.50	15,842.39	-	5,214,613.11	19,274.67	0.37%
(101) L.C. CITY PLAY REC MT (5097.007)	1,518,338.06	1,868.53	(38,800.87)	(3,602.11)	1,477,803.61	1,476,834.49	4,473.14	-	1,472,361.35	5,442.26	0.37%

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana
TAX ROLL STATUS REPORT - 2023 TAX ROLL YEAR - (Continued)
AS OF JUNE 30, 2024

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated Exempt	2023 Collectable Tax Roll	Collections	Refunds	Refunds To Process	Net Collections	Left To Collect	Collectible Tax Roll Not Yet Collected
(101) L.C. CITY POLICE MT (5097.004)	\$ 4,708,655.53	\$ 5,794.67	\$ (120,328.89)	\$ (11,170.84)	\$ 4,582,950.47	\$ 4,579,945.05	\$ 13,872.07	\$ -	\$ 4,566,072.98	\$ 16,877.49	0.37%
(101) LC BLDG STS BRIDGS MT (5097.006)	2,060,601.65	2,535.86	(52,658.33)	(4,888.58)	2,005,590.60	2,004,275.39	6,070.69	-	1,998,204.70	7,385.90	0.37%
(102) L.C. CITY GEN ALIMNY MT ITEP	-	-	-	-	-	-	-	-	-	-	0.00%
(102) L.C. CITY PLAY REC MT ITEP	-	-	-	-	-	-	-	-	-	-	0.00%
(102) L.C. CITY POLICE MT ITEP	-	-	-	-	-	-	-	-	-	-	0.00%
(102) LC BLDG STS/BRIDGES MT ITEP	-	-	-	-	-	-	-	-	-	-	0.00%
(141) SULPHUR CITY FIRE MT (5096.003)	1,078,720.97	131.44	(3,545.42)	(1,273.11)	1,074,033.88	1,072,388.54	455.24	-	1,071,933.30	2,100.58	0.20%
(141) SULPHUR GEN ALMNY MT (5096.001)	1,190,663.70	145.08	(3,913.34)	(1,405.22)	1,185,490.22	1,183,674.12	502.47	-	1,183,171.65	2,318.57	0.20%
(141) SULPHUR STREET MT (5096.002)	1,078,720.97	131.44	(3,545.42)	(1,273.11)	1,074,033.88	1,072,388.54	455.24	-	1,071,933.30	2,100.58	0.20%
(142) SULPHUR CITY FIRE MT ITEP	743.11	-	-	-	743.11	743.11	-	-	743.11	-	0.00%
(142) SULPHUR GEN ALMNY MT ITEP	820.23	-	-	-	820.23	820.23	-	-	820.23	-	0.00%
(142) SULPHUR STREET MT ITEP	743.11	-	-	-	743.11	743.11	-	-	743.11	-	0.00%
(146) WESTLAKE CITY FIRE MT (5092.004)	535,123.50	364.32	(1,001.24)	(1,182.19)	533,304.39	532,444.57	10.64	-	532,433.93	870.46	0.16%
(146) WESTLAKE CITY GEN ALMNY MT	342,549.07	233.21	(640.93)	(756.76)	341,384.59	340,834.20	6.81	-	340,827.39	557.20	0.16%
(146) WESTLAKE CITY POLICE MT (5092.005)	535,123.49	364.33	(1,001.24)	(1,182.19)	533,304.39	532,444.57	10.63	-	532,433.94	870.45	0.16%
001 PAR TXMT(12345678.81)	8,921,757.40	38,421.97	(152,426.15)	(3,749.43)	8,804,003.79	8,797,640.86	9,032.56	-	8,788,608.30	15,395.49	0.17%
003 PARTXMT(3L4S4W6D7V)	2,154,696.57	2,710.89	(53,444.21)	(5,354.51)	2,098,608.74	2,098,135.29	7,421.01	(0.02)	2,090,714.30	7,894.48	0.38%
004 CONSTSCHOOL MT(ALL)	16,267,924.69	53,847.69	(318,480.84)	(17,649.68)	15,985,641.86	15,976,555.08	29,323.10	-	15,947,231.98	38,409.88	0.24%
008 ROAD MAINT MT (ALL)	12,299,869.63	40,758.00	(241,063.36)	(13,359.90)	12,086,204.37	12,079,326.19	22,195.10	-	12,057,131.09	29,073.28	0.24%
009 CAL-LC HEALTH MT(ALL)	7,514,784.72	24,902.19	(147,281.59)	(8,161.17)	7,384,244.15	7,380,042.23	13,560.67	-	7,366,481.56	17,762.59	0.24%
010 JUV DET MT (ALL)	10,565,688.48	35,011.42	(207,074.88)	(11,476.99)	10,382,148.03	10,376,239.03	19,065.54	-	10,357,173.49	24,974.54	0.24%
012 MOSQ CONT MT(ALL)	6,326,587.07	20,964.51	(123,993.81)	(6,871.88)	6,216,685.89	6,213,146.75	11,416.21	-	6,201,730.54	14,955.35	0.24%
013 ASSESSOR MT (ALL)	4,014,309.47	13,302.69	(78,674.95)	(4,360.18)	3,944,577.03	3,942,332.30	7,243.47	-	3,935,088.83	9,488.20	0.24%
017 CRIMINAL JUST MT(ALL)	9,570,152.99	31,712.43	(187,564.21)	(10,395.61)	9,403,905.60	9,398,552.53	17,269.23	-	9,381,283.30	22,622.30	0.24%
018 SCHOOL#33 SK(*3,*3L)	1,394,659.49	5,466.07	(15,238.79)	(3,428.40)	1,381,458.37	1,378,686.52	3,244.82	-	1,375,441.70	6,016.67	0.44%
020 FIRE DIST #2 MT (*3)	3,351,482.47	781.78	(41,669.44)	(3,838.56)	3,306,756.25	3,296,369.84	7,730.67	-	3,288,639.17	18,117.08	0.55%
021 SCHOOL #21 SK (6,6D)	866,324.79	1,593.07	(8,758.55)	(3,262.63)	855,896.68	852,876.00	3,837.68	(0.01)	849,038.33	6,858.37	0.80%
022 SCHOOL#22 SK(*3,*3L)	-	-	-	-	-	-	-	-	-	-	0.00%
024 SCHOOL #24 SK (5)	287,332.33	29.93	(467.95)	(320.51)	286,573.80	286,615.56	185.75	-	286,429.81	143.99	0.05%
025 SCHOOL #25 (*2,8,81)	995,515.57	2,798.40	(14,365.31)	(1,307.83)	982,640.83	981,429.94	3,920.46	(0.01)	977,509.49	5,131.36	0.52%
034 WCCCH MT(4,4S,4W7,7V)	12,435,713.91	63,307.30	(221,208.85)	(4,723.90)	12,273,088.46	12,268,940.86	6,126.98	-	12,262,813.88	10,274.58	0.08%
036 COM CTR#3 MT#2(7,7V)	227,554.30	710.63	(3,318.44)	(431.41)	224,515.08	223,690.28	272.56	-	223,417.72	1,097.36	0.49%
039 COM CTR #1 MT (6,6D)	243,342.89	447.48	(2,460.10)	(916.32)	240,413.95	239,565.47	1,077.97	-	238,487.50	1,926.45	0.80%
042 LIBRARY MT (ALL)	19,236,660.62	63,744.27	(377,016.43)	(20,895.88)	18,902,492.58	18,891,732.98	34,712.37	(0.02)	18,857,020.63	45,471.99	0.24%
045 AIRPORT MT (3,3L,*4)	1,180,424.03	5,027.41	(30,390.94)	(1,388.22)	1,153,672.28	1,153,145.96	2,304.72	-	1,150,841.24	2,831.04	0.25%
046 VINTON H&T MT (7,7V)	183,134.40	571.92	(2,670.58)	(347.10)	180,688.64	180,024.81	219.32	-	179,805.49	883.15	0.49%
047 LCHT(*13,3L*4*4S4W*6)	5,669,459.81	24,277.48	(138,986.71)	(6,311.51)	5,548,439.07	5,546,082.76	9,911.88	-	5,536,170.88	12,268.19	0.22%
048 FIRE PRO#1 MT#2(*8,81)	96,093.12	577.90	(1,080.85)	(186.59)	95,403.58	95,474.98	157.85	-	95,317.13	86.45	0.09%
051 FIRE PRO#1 MT#1(*8,81)	96,093.12	577.90	(1,080.85)	(186.59)	95,403.58	95,474.98	157.85	-	95,317.13	86.45	0.09%
052 FOREST ACS MT(ALL)	16,909.42	(0.63)	(7.61)	(11.31)	16,889.87	16,894.44	5.11	-	16,889.33	0.54	0.00%
057 WTR WKS #9 (*4)	637,377.46	2,212.63	(6,993.85)	(111.59)	632,484.65	632,411.51	997.69	-	631,413.82	1,070.83	0.17%
058 WTR WKS #8 (*3,*8)	180,674.75	400.97	(3,778.67)	(569.26)	176,727.79	170,979.28	1,483.90	-	169,495.38	7,232.41	4.09%
059 WTR WKS #11(*4,*7)	413,561.34	30.63	(1,537.72)	(589.07)	411,465.18	410,835.87	244.61	-	410,591.26	873.92	0.21%
060 WTR WKS #7 MT (*4,*6)	581,903.05	0.60	(1,679.49)	(322.21)	579,901.95	578,852.17	658.71	-	578,193.46	1,708.49	0.29%
061 SCHOOL #31 (*3,*3L)	3,816,189.90	1,175.02	(411,995.28)	(31,616.92)	3,373,752.72	3,380,944.74	51,184.68	-	3,329,760.06	43,992.66	1.30%

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana
TAX ROLL STATUS REPORT - 2023 TAX ROLL YEAR - (Continued)
AS OF JUNE 30, 2024

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated Exempt	2023 Collectable Tax Roll	Collections	Refunds	Refunds To Process	Net Collections	Left To Collect	Collectible Tax Roll Not Yet Collected
062 LAW ENF #1 MT(ALL)	\$ 22,769,216.23	\$ 75,450.18	\$ (446,250.91)	\$ (24,730.90)	\$ 22,373,684.60	\$ 22,360,951.59	\$ 41,087.18	\$ -	\$ 22,319,864.41	\$ 53,820.19	0.24%
063 FIRE PRO #1 MT (5)	243,914.24	25.38	(397.25)	(272.15)	243,270.22	243,305.70	157.69	-	243,148.01	122.21	0.05%
065 WTR WKS #5 (*3*3L*8)	180,658.29	-	(2,189.12)	(312.56)	178,156.61	176,946.99	1,557.82	-	175,389.17	2,767.44	1.55%
066 WTR WKS#12MT W (*3)	744,722.06	463.10	(26,986.78)	(1,094.19)	717,104.19	717,778.01	1,540.50	-	716,237.51	866.68	0.12%
067 COLISEUM MT (ALL)	4,817,170.54	15,963.91	(94,406.56)	(5,232.58)	4,733,495.31	4,730,798.71	8,690.16	-	4,722,108.55	11,386.76	0.24%
068 WTR WKS #2 (*4)	697,928.56	-	(7.42)	(116.31)	697,804.83	697,774.02	-	-	697,774.02	30.81	0.00%
073 GR#1W(4.4S4W56.6D7.7V)	8,491,762.54	41,467.51	(146,052.18)	(4,206.96)	8,382,970.91	8,379,447.97	5,191.27	(0.01)	8,374,256.71	8,714.22	0.10%
074 GR#2E(1.2,3.3L,8.8I)	7,581,749.51	8,204.72	(175,287.08)	(14,681.67)	7,399,985.48	7,394,159.90	26,687.94	-	7,367,471.96	32,513.52	0.44%
078 SEWER #11 MT (*3,*8)	221,390.77	-	(3,598.09)	(524.68)	217,268.00	217,850.90	2,917.67	-	214,933.23	2,334.77	1.07%
082 FIRE PRO #2 MT (*8)	581,617.17	848.90	(9,647.26)	(635.63)	572,183.18	570,895.82	3,054.60	-	567,841.22	4,341.96	0.76%
086 CHENLT AUTH MT(ALL)	17,277,635.72	57,252.76	(338,621.21)	(18,766.38)	16,977,500.89	16,967,837.67	31,176.99	-	16,936,660.68	40,840.21	0.24%
087 CRTHSE JAIL MT(ALL)	10,501,449.85	34,798.65	(205,816.61)	(11,406.21)	10,319,025.68	10,313,152.01	18,949.41	-	10,294,202.60	24,823.08	0.24%
090 LAW ENF #2 MT(ALL)	18,048,372.81	59,806.74	(353,728.00)	(19,604.23)	17,734,847.32	17,724,754.52	32,568.46	(0.01)	17,692,186.07	42,661.27	0.24%
091 NIBLTS BLF PK MT(7.7V)	481,604.88	1,504.05	(7,023.32)	(913.07)	475,172.54	473,426.83	576.82	-	472,850.01	2,322.53	0.49%
093 COMM CTR #2 (*4,4S)	10,220,289.11	90,369.16	(310,492.10)	(3,640.61)	9,996,525.56	9,993,780.82	7,349.68	-	9,986,431.14	10,094.42	0.10%
094 TC FEE PU, RS	175,651.03	2.60	(2.60)	(2.60)	175,648.43	175,625.23	-	-	175,625.23	23.20	0.01%
095 TC FEE PP BANKS	11,884.85	92.48	-	-	11,977.33	11,977.33	-	-	11,977.33	-	0.00%
140 DEQUINCY CITY TAX	117,578.34	566.96	(167.11)	(813.87)	117,164.32	116,092.78	-	(0.02)	116,092.80	1,071.56	0.91%
150 VINTON CITY TAX	62,477.00	84.75	(207.03)	(604.92)	61,749.80	61,744.58	79.95	-	61,664.63	85.17	0.14%
155 IOWA CITY TAX	124,086.40	646.09	(865.00)	(208.64)	123,658.85	123,571.26	9.08	-	123,562.18	96.67	0.08%
147 WESTLAKE CDD FEE	51,526.32	81.34	-	-	51,607.66	51,607.66	-	-	51,607.66	-	0.00%
161 SULPHUR CITY LIENS	107,526.00	-	(320.00)	(28,466.00)	78,740.00	72,641.00	-	-	72,641.00	6,099.00	7.75%
166 WESTLAKE CITY LIENS	39,039.45	-	(4,660.00)	(20,712.00)	13,667.45	13,667.45	-	-	13,667.45	(0.00)	0.00%
170 VINTON CITY LIENS	-	5,942.40	-	(4,617.45)	1,324.95	1,324.95	-	-	1,324.95	(0.00)	0.00%
121 L.C. CITY GRASS LIENS	577,900.44	597.69	(17,428.84)	(236,052.79)	325,016.50	318,925.90	-	-	318,925.90	6,090.60	1.87%
099 PARISH LIENS	476,081.14	25,732.87	(10,690.37)	(226,044.83)	265,078.81	253,833.31	-	-	253,833.31	11,245.50	4.24%
031 COLLECTION FEE	71,412.48	3,859.97	(1,603.57)	(33,906.85)	39,762.03	38,075.20	-	-	38,075.20	1,686.83	4.24%
	<u>\$ 340,028,413.71</u>	<u>\$ 1,096,583.79</u>	<u>\$ (6,640,077.92)</u>	<u>\$ (939,581.53)</u>	<u>\$ 333,545,338.05</u>	<u>\$ 333,316,151.16</u>	<u>\$ 626,863.51</u>	<u>\$ (0.19)</u>	<u>\$ 332,689,287.84</u>	<u>\$ 856,050.59</u>	<u>0.26%</u>

* Note: This schedule includes only the activity related to the 2023 tax roll (i.e., the current tax roll). Activity related to prior years' tax rolls is not presented.

Per the above schedule, approximately 044 percent of the total tax levied has yet to be collected. Reason for not collecting total roll include:

- > Adjudications
- > Bankruptcies
- > NSF payments
- > Dual assessments
- > Assessments under review
- > Insufficient notice on tax sale
- > Businesses closed
- > Pending court cases

The Sheriff continues to make collections on this tax roll as the above noted items are resolved.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

June 30, 2024

Agency Head Name / Title: Tony Mancuso, Sheriff

Purpose:	Amount Paid
Salary	\$ 185,524
Benefits - insurance	13,106
Benefits - retirement	25,309
Benefits - deferred compensation	16,395
Benefits - Medicare	3,210
Expense allowance	19,678
Fuel and registrations	3,494
Travel	5,995
Cell phone	391
Training	4,461
	<u>\$ 277,563</u>

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

Justice System Funding Schedule - Collecting/Disbursing Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	Calcasieu Parish Sheriff	
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	3074	
Date that reporting period ended (mm/dd/yyyy)	6/30/2024	
	First Six Month Period Ended 12/31/2023	Second Six Month Period Ended 06/30/2024
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	1,705,888	1,675,565
Add: Collections		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	4,195,988	8,236,013
Bond Fees	365,557	487,285
Asset Forfeiture/Sale	-	-
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	367,071	453,304
Criminal Fines - Contempt	286,900	495,448
Criminal Fines - Other	-	-
Restitution	-	-
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	-	-
Other (do not include collections that fit into more specific categories above)	-	-
Subtotal Collections	5,215,516	9,672,050
Less: Disbursements To Governments & Nonprofits: (Must include one agency name and one		
Calcasieu Parish Criminal Court Fund, Bond Fees	75,825	137,386
Calcasieu Parish Indigent Defenders Board, Bond Fees	75,825	137,386
Calcasieu Parish District Attorney, Bond Fees	75,825	137,386
Calcasieu Parish Clerk of Courts, Civil Fees	216,986	341,892
Calcasieu Parish Clerk of Court, Criminal Court Costs/Fees	28,811	34,583
Calcasieu Parish Combined Anti Drug Team, Criminal Court Costs/Fees	4,000	1,102
Calcasieu Parish District Attorney, Criminal Court Costs/Fees	67,147	95,567
Calcasieu Parish Police Jury, Criminal Court Costs/Fees	100,822	120,108
Calcasieu Parish Police Jury - Coroner, Criminal Court Costs/Fees	2,748	2,873
Calcasieu Parish Public Defender, Criminal Court Costs/Fees	14,170	14,362
City of Lake Charles - Dare Program, Criminal Court Costs/Fees	3,162	3,286
City of Sulphur - Dare Program, Criminal Court Costs/Fees	1,440	1,509
City of Westlake - Dare Program, Criminal Court Costs/Fees	258	268
Criminal Indigent Transcript Fund (Indigent Defender Board), Criminal Court Costs/Fees	5,458	7,024
Family Youth and Counseling, Criminal Court Costs/Fees	3,612	4,675
Fish and Wildlife Violation Reward Fund, Criminal Court Costs/Fees	-	1
Iowa Police Department, Criminal Court Costs/Fees	-	-
Judicial Expense Fund - Judges Administrative, Criminal Court Costs/Fees	3,727	4,820
LA Comm on Law Enforcement - Crime Victim Reparation, Criminal Court Costs/Fees	6,300	7,886
LA Comm on Law Enforcement - Drug Education Program, Criminal Court Costs/Fees	950	1,450
LA Supreme Court (Act 405) - LA Judicial College Collections, Criminal Court Costs/Fees	346	457
Lake Charles Crime Stoppers, Criminal Court Costs/Fees	1,447	1,860
Louisiana Commission on Law Enforcement, Criminal Court Costs/Fees	1,485	1,901
Louisiana State Police Department, Criminal Court Costs/Fees	4,260	5,214
Public Defenders Office (Indigent Defenders Board), Criminal Court Costs/Fees	33,410	43,706
Southwest Louisiana Criminalistics Laboratory, Criminal Court Costs/Fees	51,246	59,432
Traumatic Head and S.C.I. Trust Fund, Criminal Court Costs/Fees	1,395	1,617
Treasurer State of Louisiana - CMIS, Criminal Court Costs/Fees	3,125	4,174
Vinton Police Department, Criminal Court Costs/Fees	2,203	2,828
Westlake Police Department, Criminal Court Costs/Fees	50	-
Calcasieu Parish Clerk of Court, Criminal Fines - Other	400	182
Calcasieu Parish District Attorney, Criminal Fines - Other	-	-
Calcasieu Parish Police Jury, Criminal Fines - Other	65	5
Criminal Indigent Transcript Fund (Indigent Defender Board), Criminal Fines - Other	-	830

Family Youth and Counseling, Criminal Fines - Other	-	-
Fish and Wildlife Violation Reward Fund, Criminal Fines - Other	-	-
Judicial Expense Fund - Judges Administrative, Criminal Fines - Other	13,263	23,763
LA Comm on Law Enforcement, Criminal Fines - Other	36,371	63,264
LA Supreme Court (Act 405) - LA Judicial College Collections, Criminal Fines - Other	103,382	173,187
Lake Charles Crime Stoppers, Criminal Fines - Other	7,958	14,258
Louisiana Wildlife and Fisheries, Criminal Fines - Other	5,305	9,505
Public Defenders Office (Indigent Defenders Board), Criminal Fines - Other	35	10
Southwest Louisiana Criminalistics Laboratory, Criminal Fines - Other	5,305	9,505
Third Part, Criminal Fines - Other	2,122	3,802
Traumatic Head and S.C.I. Trust Fund, Criminal Fines - Other	531	951
Treasurer State of Louisiana, Criminal Fines - Other	2,122	3,802
Treasurer State of Louisiana - CMIS, Criminal Fines - Other	14	4

Less: Amounts Retained by Collecting Agency

Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
Amounts "Self-Disbursed" to Collecting Agency (must include a separate line for each collection type, as applicable) - Example: Criminal Fines - Other		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	-	-
Bond Fees	75,824	137,386
Asset Forfeiture/Sale	-	-
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	-	-
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	-	-
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	-	-
Other (do not include collections that fit into more specific categories above)	839,854	1,338,434

Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies

Civil Fee Refunds	230,640	343,951
Bond Fee Refunds	20,457	34,755
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	3,116,160	6,026,935
Payments to 3rd Party Collection/Processing Agencies	-	-

Subtotal Disbursements/Retainage

5,245,839 9,359,278

Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)

1,675,565 1,988,338

Ending Balance of "Partial Payments" Collected but not Disbursed (only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.

- -

Other Information:

Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)
Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)

- -
- -

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

Federal Grantor/Pass- Through Grantor/Program Title	Recovery Act	Assistance Listing Number	Pass-Through Grantors Number	Expenditures
Department of the Treasury				
Direct Program				
Equitable Sharing Program - Treasury		21,016		\$ 6,437
Total Department of Treasury				6,437
U.S. Department of Justice Direct Programs				
Direct Program				
Edward Byrne Memorial Justice Assistance Grant Program		16,738		77,103
Passed through State of Louisiana				
DNA Backlog Reduction Program		16,741	022-CE-01-7305	126,208
DNA Backlog Reduction Program		16,741	023-CE-01-8102	19,326
Subtotal for DNA Backlog Reduction				145,534
Paul Coverdell Forensic Sciences Improvement Grant Program		16,742	2023-CD-01-7823	40,205
Subtotal for Paul Coverdell Forensic Sciences Improvement Grant Program				40,205
Crime Victim Assistance		16,575	2022-VA-01/03/04-7389	23,756
Crime Victim Assistance		16,575	2021-VA-01/03/04-6964	35,632
Subtotal for Crime Victim Assistance				59,388
Passed-through ST. MARTIN PARISH SHERIFF'S OFFICE				
Elderly Crime Victim Assistance		16,575	2023-VA-01-6053	5,655
Subtotal Crime Victim Assistance				5,655
Violence Against Women Formula Grants		16,588	2023-WF-01-6638	20,956
Violence Against Women Formula Grants		16,588	2022-WF-01-6638	24,243
				45,199
Total U.S. Department of Justice				373,084
U.S. Department of Transportation:				
Passed through State of Louisiana				
Highway Safety Cluster:				
State and Community Highway Safety		20,600	2024-30-17	46,585
State and Community Highway Safety		20,600	2023-30-17	17,600
Subtotal for State and Community Highway Safety				64,185
Total U.S. Department of Transportation				64,185
Executive Office of the President:				
Passed-through JEFFERSON PARISH SHERIFF'S OFFICE				
High Intensity Drug Trafficking Areas Program		95,001	G24GC0001A-57131	196,193
High Intensity Drug Trafficking Areas Program		95,001	G23GC0001A-57131	13,073
Subtotal for High Intensity Drug Trafficking Areas Program				209,266
Total Executive Office of the President:				209,266
Department of Homeland Security Direct Programs				
Direct Program				
Port Security Grant Program		97,056	EMW2019PU00179	17,438
Port Security Grant Program		97,056	EMW2021PU00013	51,750
Port Security Grant Program		97,056	EMW2022PU00272	226,275
Subtotal for Port Security Grant Program				295,463
Passed through Louisiana Governor's Office of Homeland Security and Emergency Preparedness:				
Public Assistance (Presidentially-Declared Disasters)		97,036	N/A	3,825,141
Total Department of Homeland Security Direct Programs				4,120,604
Total Expenditures of Federal Awards				\$ 4,773,576

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
For the Year Ended June 30, 2024

NOTES TO SCHEDULE

A. BASIS OF PRESENTATION

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

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments or the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

C. INDIRECT COST RATE

The Calcasieu Parish Sheriff has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance for the year ended June 30, 2024.

COMPLIANCE
AND
INTERNAL CONTROL



LESTER LANGLEY, JR.
DANNY L. WILLIAMS
PHILLIP D. ABSHIRE, JR.
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JESSICA LOTT-HANSEN

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

Calcasieu Parish Sheriff
Lake Charles, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Calcasieu Parish Sheriff's basic financial statements, and have issued our report thereon dated November 14, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Calcasieu Parish Sheriff
Lake Charles, Louisiana

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Calcasieu Parish Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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.

A handwritten signature in blue ink that reads "J. William Co., Jr.".

Lake Charles, Louisiana
November 14, 2024



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE

Calcasieu Parish Sheriff
Lake Charles, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Calcasieu Parish Sheriff's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Calcasieu Parish Sheriff's major federal programs for the year ended June 30, 2024. Calcasieu Parish Sheriff's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Calcasieu Parish Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Calcasieu Parish Sheriff and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Calcasieu Parish Sheriff's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Calcasieu Parish Sheriff's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Calcasieu Parish Sheriff's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Calcasieu Parish Sheriff's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Calcasieu Parish Sheriff's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Calcasieu Parish Sheriff's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Calcasieu Parish Sheriff's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Lake Charles, Louisiana
November 14, 2024

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Years Ended June 30, 2024 and 2023

SECTION 1 – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified opinion

Internal control over financial reporting:

Material weaknesses identified? _____ Yes X No

Significant deficiency identified not considered
to be material weaknesses? _____ Yes X No

Noncompliance material to financial statements
noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material weaknesses identified? _____ Yes X No

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

Type of auditors' report issued on compliance
for major programs: Unmodified opinion

Any audit findings disclosed that are required to
be reported in accordance with Uniform Guidance,
Section.510 (a) _____ Yes X No

Identification of major programs:

ALN
97.036

Name of Federal Program or Cluster
Disaster Grants- Public Assistance
(Presidentially Declared Disasters)

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

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – (Continued)
For the Years Ended June 30, 2024 and 2023

SECTION 2 – CURRENT YEAR FINDINGS AND MANGEMENT CORRECTIVE ACTION PLAN

Internal Control Over Financial Reporting:

There were no findings with regards to internal controls.

Compliance:

There were no findings with regards to compliance.

SECTION 3 – PRIOR YEAR FINDINGS AND MANGEMENT CORRECTIVE ACTION PLAN

Internal Control Over Financial Reporting:

There were no findings with regards to internal controls.

Compliance:

There were no findings with regards to compliance.



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Calcasieu Parish Sheriff
Lake Charles, Louisiana

We have performed the procedures enumerated below, which were agreed to by Calcasieu Parish Sheriff's Office ("CPSO") and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period from July 1, 2023 through June 30, 2024. The Entity's management is responsible for those C/C areas identified in the SAUPs.

CPSO 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, 2023 through June 30, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

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

We obtained a copy of the CPSO's written policies and procedures to ascertain that they addressed each of the categories and subcategories listed above.

There were no exceptions noted as a result of applying this procedure.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - i. 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.
 - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue fund. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to*
-

public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

The entity does not have a board or finance committee, therefore, the procedures above are not applicable.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 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 account, and observe that:

We obtained a list of bank accounts from management and management's representation that the list was complete.

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

There were no exceptions noted as a result of applying this procedure.

- ii. 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

There were no exceptions noted as a result of applying this procedure.

- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

There were no exceptions noted as a result of applying this procedure.

4) Collections (excluding electronic funds transfers)

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

Obtained a listing of all deposit sites for the fiscal period and management's representation that the listing is complete.

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

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

There were no exceptions noted as a result of applying this procedure.

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

There were no exceptions noted as a result of applying this procedure.

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

There were no exceptions noted as a result of applying this procedure.

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

There were no exceptions noted as a result of applying this procedure.

- C. 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.

There were no exceptions noted as a result of applying this procedure.

- D. 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:

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

There were no exceptions noted as a result of applying this procedure.

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

There were no exceptions noted as a result of applying this procedure.

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

There were no exceptions noted as a result of applying this procedure.

- iv. Observe 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).

There were no exceptions noted as a result of applying this procedure.

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

There were no exceptions noted as a result of applying this procedure.

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

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

Per discussion with management, we noted only one location processes payments for the fiscal period.

- B. 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:

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

There were no exceptions noted as a result of applying this procedure.

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

There were no exceptions noted as a result of applying this procedure.

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

Exception noted: For two of the locations selected, the employee preparing checks can also add/modify payee information.

Management's response: The CFO reviews the check registers and reconciles to the bank, as well as matches a sample of payee names and amounts on the check register to the bank account.

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

There were no exceptions noted as a result of applying this procedure.

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

There were no exceptions noted as a result of applying this procedure.

- C. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that
-

the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- i. Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

There were no exceptions noted as a result of applying this procedure.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

There were no exceptions noted as a result of applying this procedure.

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

There were no exceptions noted as a result of applying this procedure.

6) Credit Cards/Debit Cards/Fuel Cards/P-Cards

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-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.

We obtained a listing of active credit cards, bank debit cards, fuel cards, and P-cards for the fiscal period and management's representation that the listing is complete.

- B. 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:

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

There were no exceptions noted as a result of applying this procedure.

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

There were no exceptions noted as a result of applying this procedure.

- C. Using the monthly statements or combined statements selected under #12 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 it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a

compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

There were no exceptions noted as a result of applying this procedure.

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

- A. 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:

Obtained a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing is complete.

- i. 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).

There were no exceptions noted as a result of applying this procedure.

- ii. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

There were no exceptions noted as a result of applying this procedure.

- iii. Observe 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 #1h).

There were no exceptions noted as a result of applying this procedure.

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

There were no exceptions noted as a result of applying this procedure.

8) Contracts

- A. 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:

We obtained a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities from management and management’s representation that the listing is complete.

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

There were no exceptions noted as a result of applying this procedure.

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

There were no exceptions noted as a result of applying this procedure.

- iii. If the contract was amended (e.g., change order), observe 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).

There were no exceptions noted as a result of applying this procedure.

- iv. 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 the invoice and related payment agreed to the terms and conditions of the contract.

There were no exceptions noted as a result of applying this procedure.

9) Payroll and Personnel

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

We obtained a listing of employees and management's representation that the listing is complete.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #9 above, obtain attendance records and leave documentation for the pay period, and:

- i. Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

There were no exceptions noted as a result of applying this procedure.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials.

There were no exceptions noted as a result of applying this procedure.

- iii. Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

There were no exceptions noted as a result of applying this procedure.

- iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

There were no exceptions noted as a result of applying this procedure.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
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There were no exceptions noted as a result of applying this procedure.

- D. 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.

There were no exceptions noted as a result of applying this procedure.

10) Ethics

- A. Using the 5 randomly selected employees/officials from procedure #9 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

There were no exceptions noted as a result of applying this procedure.

- ii. 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.

There were no exceptions noted as a result of applying this procedure.

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

The agency has appointed an ethics designee.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

No debt was issued during the fiscal period; therefore, this procedure is not applicable.

- B. 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).

No debt was issued during the fiscal period, therefore, this procedure is not applicable.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Management has asserted that the entity did not have any misappropriations of public funds or assets.

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

CPSO has posted on its premises the notice required by R.S. 24:523.1.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”

- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- ii. 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.

We performed the procedure and discussed the results with management.

- iii. 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.

We performed the procedure and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

There were no exceptions noted as a result of applying this procedure.

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency’s information technology assets have completed cybersecurity training as required by R.S. 42:126725. The requirements are as follows:

- a. Hired before June 9, 2020 - completed the training; and
b. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

Exception: There were 2 employees who did not complete the cybersecurity training within 30 days of employment.

Management response: One of the employees noted above has completed cybersecurity training throughout the year. Going forward, management will appoint an employee to monitor the cybersecurity training of all new hires.

14) Sexual Harassment

- A. Using the 5 randomly selected employees/officials from procedure #16 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.

There were no exceptions noted as a result of applying this procedure.

- B. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).

There were no exceptions noted as a result of applying this procedure.

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

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

There were no exceptions noted as a result of applying this procedure.

We were engaged by CPSO 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 CPSO 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.



Langley, Williams & Co. LLC
Lake Charles, Louisiana
November 14, 2024
