

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Financial Report

Year Ended June 30, 2025

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INDEPENDENT AUDITORS' REPORT

The Honorable Gerald A. Turlich, Jr.
Plaquemines Parish Sheriff
Pointe-A-La-Hache, 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 Plaquemines Parish Sheriff, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Plaquemines 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 Plaquemines Parish Sheriff, as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plaquemines Parish Sheriff and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principles

As described in Note 21 to the financial statements, in 2025, the Sheriff adopted new accounting guidance, GASB Statement No. 100, *Accounting Changes and Error Corrections* and GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plaquemines 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 Plaquemines 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 Plaquemines 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, budgetary comparison information, schedule of employer's share of net pension liability, schedule of employer's contributions, schedule of changes in the Sheriff's total OPEB liability and related ratios, schedule of employer's OPEB contributions, and notes to the required supplementary information on pages 6 through 14 and 63 through 68 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 Plaquemines Parish Sheriff's basic financial statements. The Justice System Funding Reporting Schedules (reporting schedules) were created by Act 87 of the Louisiana 2020 Regular Legislative Session. The reporting schedules 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 reporting schedules 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 budgetary comparison information for the General Fund revenues and expenditures and the affidavit but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2025, on our consideration of the Plaquemines 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 Plaquemines Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Plaquemines Parish Sheriff's internal control over financial reporting and compliance.

Champagne & Company, LLC

Certified Public Accountants

Breaux Bridge, Louisiana
December 12, 2025

**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

PLAQUEMINES PARISH SHERIFF
Pointe-a-La-Hache, Louisiana
Management's Discussion and Analysis

OVERVIEW OF THE FINANCIAL STATEMENTS

This report consists of three sections: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. Management's discussion and analysis is intended to serve as an introduction to the Plaquemines Parish Sheriff's basic financial statements. The basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains additional information to supplement the basic financial statements, such as required supplementary information.

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 (page 17). This is the government-wide statement of position that presents information on Plaquemines Parish Sheriff's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. This statement is designed to display the financial position of the Plaquemines Parish Sheriff. 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 nonfinancial 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 (page 18), which reports how the Sheriff's net position changed during the 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 statements of activities is to show the financial reliance of the Sheriff's distinct activities or functions on revenue provided by the Sheriff's taxpayers.

The government-wide financial statements present the governmental activities of the Sheriff that are principally supported by property taxes. The sole purpose of these governmental activities is public safety.

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.

PLAQUEMINES PARISH SHERIFF
Pointe-a-La-Hache, Louisiana
Management's Discussion and Analysis

FUND FINANCIAL STATEMENTS (Continued)

The various funds of the Sheriff are classified into two categories: governmental (general fund), and fiduciary (agency funds).

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.

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 financing 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 governmental fund financial statements are presented on pages 21 through 24 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 fiduciary funds financial statements are presented on pages 26 through 27 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 28 of this report.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Plaquemines Parish Sheriff's budgetary comparison (page 63), employer's share of the net pension liability (page 64), pension contributions (page 65), changes in total OPEB liability and related ratios (page 66), employer's OPEB contributions (page 67), and notes to the required supplementary information (page 68).

PLAQUEMINES PARISH SHERIFF
Pointe-a-La-Hache, Louisiana
Management's Discussion and Analysis

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

The Sheriff's net position at fiscal year-end is a balance of \$58,035,174. The following table provides a summary of the Sheriff's net position for the years ending June 30, 2025 and June 30, 2024:

COMPARATIVE STATEMENTS OF NET POSITION

	June 30, 2025		June 30, 2024	
	Governmental Activities	Percentage Total	Governmental Activities	Percentage Total
Assets				
Current assets	\$ 9,264,930	9%	\$ 8,781,772	8%
Noncurrent assets	1,376,753	1%	2,000,626	2%
Capital assets, net	90,017,517	90%	92,997,482	90%
Net pension asset	-	0%	-	0%
Total	<u>100,659,200</u>	<u>100%</u>	<u>103,779,880</u>	<u>100%</u>
Deferred Outflows	<u>18,257,811</u>	<u>100%</u>	<u>25,001,285</u>	<u>100%</u>
Liabilities				
Current liabilities	3,255,756	8%	4,322,278 *	9%
Long-term liabilities	<u>35,970,554</u>	<u>92%</u>	<u>44,149,554</u>	<u>91%</u>
Total liabilities	<u>39,226,310</u>	<u>100%</u>	<u>48,471,832</u>	<u>100%</u>
Deferred Inflows	<u>21,655,527</u>	<u>100%</u>	<u>20,580,025</u>	<u>100%</u>
Net Position				
Net investment in capital	83,641,239	144%	84,881,452	142%
Restricted	998,712	2%	1,467,701	3%
Unrestricted (deficit)	<u>(26,604,777)</u>	<u>-46%</u>	<u>(26,619,845) *</u>	<u>-45%</u>
Total net position	<u>\$ 58,035,174</u>	<u>100%</u>	<u>\$ 59,729,308</u>	<u>100%</u>

* - as restated

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 2.85 to 1 for the year ended June 30, 2025 and 2.03 to 1 for the year ended June 30, 2024.

The Sheriff reported a decrease in net position for the governmental activities for the year ended June 30, 2025. Net position decreased by \$1,694,134 for governmental activities from the prior year.

PLAQUEMINES PARISH SHERIFF
Pointe-a-La-Hache, Louisiana
Management's Discussion and Analysis

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE (Continued)

The following table provides a summary of the Sheriff's changes in net position for the years ended June 30, 2025 and 2024:

COMPARATIVE STATEMENTS OF ACTIVITIES

	June 30, 2025		June 30, 2024	
	Governmental Activities	Percentage Total	Governmental Activities	Percentage Total
Revenues				
Program Revenues				
Charges for services	\$ 18,305,171	46.3%	\$ 18,717,146	49.5%
Operating grants	1,773,731	4.5%	1,882,753	5.0%
General Revenues				
Property taxes	17,278,929	43.6%	15,762,119	41.5%
State sources	574,413	1.5%	581,299	1.5%
Interest and investment earnings	202,936	0.5%	166,149	0.4%
Gain (Loss) on sale of assets	88,424	0.2%	129,808	0.3%
Miscellaneous	1,361,930	3.4%	701,862	1.8%
Total Revenues	<u>39,585,534</u>	<u>100.0%</u>	<u>37,941,136</u>	<u>100.0%</u>
Expenses				
Public safety	40,968,565	99.2%	42,034,525	99.2%
Interest expense	311,103	0.8%	339,677	0.8%
Total Expenses	<u>41,279,668</u>	<u>100.0%</u>	<u>42,374,202</u>	<u>100.0%</u>
Change in Net Position	(1,694,134)		(4,433,066)	
Beginning net position	59,729,308 *		64,102,376	
Restatement of net position	-		59,998	
Ending net position	<u>58,035,174</u>		<u>59,729,308 *</u>	

* - as restated

PLAQUEMINES PARISH SHERIFF
Pointe-a-La-Hache, Louisiana
Management's Discussion and Analysis

GOVERNMENTAL REVENUES

The Sheriff is heavily reliant on property taxes to support its operations. Property taxes provided 43.6% of the Sheriff's total revenues for fiscal year 2025 compared to 41.5% for fiscal year 2024.

Program revenues, including operating grants received and charges for services, accounted for 51% of governmental operating revenues for fiscal year 2025 compared to 54% for fiscal year 2024.

GOVERNMENTAL FUNCTIONAL EXPENSES

The total function of the Sheriff's office is public safety activities. Depreciation on the building improvements, vehicles, office furniture and equipment and law enforcement weapons and communication equipment was \$3,421,992 or 8% of total expenses for fiscal year 2025 and \$3,473,581 or 8% of total expenses for fiscal year 2024. Amortization of intangible right of use asset was \$336,550 or 1% of total expense for fiscal year 2025 which is unchanged from 2024.

FINANCIAL ANALYSIS OF THE SHERIFF'S 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. At June 30, 2025, governmental funds reported ending fund balances of \$7,949,892. Of this total, \$6,532,717 or 82% is unassigned indicating availability for continuing the Sheriff's activities.

MAJOR GOVENMENTAL 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 fund balance increased by \$915,832 or 13% from the prior year to \$7,949,892.

PLAQUEMINES PARISH SHERIFF
Pointe-a-La-Hache, Louisiana
Management's Discussion and Analysis

MAJOR GOVENMENTAL FUNDS (Continued)

The following table provides a summary of the Sheriff's changes in fund balance of the General Fund for the years ended June 30, 2025 and 2024:

CONDENSED BALANCE SHEET - GENERAL FUND

	June 30, 2025	June 30, 2024	Increase (Decrease)
Assets			
Cash	\$ 1,026,880	\$ 1,108,002	\$ (81,122)
Investments	5,572,588	3,986,759	1,585,829
Receivables	3,387,890	5,008,776	(1,620,886)
Prepaid expenses	104,814	75,644	29,170
Total Assets	<u>\$ 10,092,172</u>	<u>\$ 10,179,181</u>	<u>\$ (87,009)</u>
Liabilities			
Accounts payable	\$ 629,530	\$ 1,290,872	\$ (661,342)
Salaries and pension liability	1,103,549	1,143,319 *	(39,770)
Claims payable	84,980	419,778	(334,798)
Deferred revenue		192	(192)
Due to others	165,585	145,955	19,630
Due to employees	158,636	145,005	13,631
Total liabilities	<u>2,142,280</u>	<u>3,145,121</u>	<u>(1,002,841)</u>
Fund Balance			
Nonspendable	104,814	75,644	29,170
Restricted	1,062,361	1,112,143	(49,782)
Assigned	250,000	250,000	-
Unassigned	6,532,717	5,596,273 *	936,444
Total fund balance	<u>7,949,892</u>	<u>7,034,060</u>	<u>915,832</u>
Total liabilities and fund balance	<u>\$ 10,092,172</u>	<u>\$ 10,179,181</u>	<u>\$ (87,009)</u>

* - as restated

PLAQUEMINES PARISH SHERIFF
Pointe-a-La-Hache, Louisiana
Management's Discussion and Analysis

MAJOR GOVENMENTAL FUNDS (Continued)

The following table provides a summary of the Sheriff's excess of revenues over expenditures of the General Fund for the years ended June 30, 2025 and 2024:

**CONDENSED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND**

	June 30, 2025	June 30, 2024	Increase (Decrease)
Revenues			
Taxes	\$ 17,278,929	\$ 15,762,119	\$ 1,516,810
Intergovernmental	1,757,176	2,464,052	(706,876)
Fees	18,305,171	18,717,146	(411,975)
Interest	202,936	166,149	36,787
Miscellaneous	512,181	701,862	(189,681)
Total revenues	<u>38,056,393</u>	<u>37,811,328</u>	<u>245,065</u>
Expenditures			
Operating Expenditures	35,731,655	36,711,481	(979,826)
Debt Service Principal	970,281	938,937	31,344
Debt Service Interest	300,783	329,357	(28,574)
Capital Outlay	233,887	529,615	(295,728)
Total expenditures	<u>37,236,606</u>	<u>38,509,390</u>	<u>(1,272,784)</u>
Other financing sources	<u>96,045</u>	<u>161,215</u>	<u>(65,170)</u>
Excess (deficiency) of revenues over expenditures	<u>915,832</u>	<u>(536,847)</u>	<u>1,452,679</u>
Fund balance, beginning	7,034,060 *	8,042,446	(1,008,386)
Restatement of fund balance	-	(471,539)	471,539
Fund balance, ending	<u>\$ 7,949,892</u>	<u>\$ 7,034,060 *</u>	<u>\$ 915,832</u>

* - as restated

Total revenues increased by \$245,065 or 0.6 % from the prior year. The primary driver of this increase was property tax collections, which rose by \$1,516,810, or 9.6%, due to higher assessed property valuations during the year. This was offset by a decrease in grant revenue of \$ 672,513 or 85.3% from the prior year.

Operating expenditures decreased \$979,826 or 2.7% from the prior year. The decrease in operating expenditures was primarily driven by a reduction in hospitalization insurance costs of \$429,493 or 9.7% from the prior year; reduction in personnel costs of \$389,319 or 1.8% from the prior year, and a decrease in other operations and maintenance costs of \$161,014 or 1.5% from the prior year.

PLAQUEMINES PARISH SHERIFF
Pointe-a-La-Hache, Louisiana
Management's Discussion and Analysis

BUDGETARY HIGHLIGHTS

General Fund

For the fiscal year ended June 30, 2025 amended budgeted revenues were \$37,797,947 and actual revenues were \$38,056,393 while amended budgeted expenditures were \$37,485,807 and actual expenditures were \$37,236,606 (budget basis).

CAPITAL ASSETS

The Sheriff's investment in capital assets and intangible right of use assets, net of accumulated depreciation and amortization as of June 30, 2025 was \$90,017,517. This is a decrease of \$2,979,965 from the prior year. See Note 6 for additional information about changes in capital assets during the fiscal year and capital assets owned at the end of the fiscal year.

The following table provides a summary of capital asset activity for the Sheriff for the year ended June 30, 2025 and 2024:

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
<u>Capital Assets</u>		
Assets not being depreciated		
Land	\$ 47,203	\$ 47,203
Construction in Progress	-	745,314
Assets being depreciated		
Buildings and improvements	118,938,664	117,473,467
Equipment and vehicles	12,248,580	12,598,166
Total capital assets	<u>131,234,447</u>	<u>130,864,150</u>
Less accumulated depreciation		
Buildings and improvements	(30,417,308)	(27,452,588)
Equipment and vehicles	(11,159,447)	(11,110,455)
Total accumulated depreciation	<u>(41,576,755)</u>	<u>(38,563,043)</u>
Intangible right of use asset		
Lease asset	572,879	572,879
Subscription asset	774,860	774,860
Less accumulated amortization	(987,914)	(651,364)
Intangible right of use asset, net	<u>359,825</u>	<u>696,375</u>
Capital Assets, net	<u>\$ 90,017,517</u>	<u>\$ 92,997,482</u>

PLAQUEMINES PARISH SHERIFF
Pointe-a-La-Hache, Louisiana
Management's Discussion and Analysis

LONG-TERM DEBT

The following is a summary of the Sheriff's long-term debt transactions for the year ended June 30, 2025:

Type of Debt	Beginning Balance	Additions / (Reductions)	Ending Balance
Bonds payable	\$ 6,744,687	(743,897)	\$ 6,000,790
Equipment Financed Purchase Liability	368,136	(142,903)	225,233
Subscription Liability	310,790	(152,378)	158,412
Compensated absences payable, as restated	479,653	(62,691)	416,962
Postemployment benefit obligation payable	22,962,150	(1,973,917)	20,988,233
Net pension liability	14,734,072	(5,142,608)	9,591,464
Total Long-Term Debt	45,599,488	(8,218,394)	37,381,094
Less current portion of long-term debt	(1,449,934)	39,394	(1,410,540)
Total Long-Term Debt, Net of Current Maturities	\$ 44,149,554	\$ (8,179,000)	\$ 35,970,554

As noted above, total long-term debt decreased by \$8,179,000 or 18.5% from the prior year.

Significant long-term transactions included:

- The Sheriff reduced Bonds Payable by \$743,897 from the prior year.
- The Sheriff realized a decrease in Net OPEB Obligation for post-employment health and life benefits based on the actuarial valuation of our program of \$1,973,917. The Sheriff has chosen to not fund this actuarial liability.
- The Sheriff realized a decrease in his share of the unfunded pension obligations of the Louisiana Sheriff's Retirement Fund in the amount of \$5,142,608.
- The Sheriff recorded a decrease in equipment financed purchase liability of \$142,903 and a decrease in subscription liability of \$152,378.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Plaquemines Parish Sheriff is dependent on Ad Valorem taxes for approximately 44% of its revenue to fund its entire operating expenses. The income from Ad Valorem taxes for 2025-2026 fiscal year is expected to be equivalent to that of the 2024-2025 fiscal year.

The Plaquemines Parish Sheriff operates an 874-bed prison located in Davant, Louisiana. It is the goal of Sheriff Gerald A. Turlich, Jr. to continue to network with State and Federal agencies to increase inmate population in the prison with a combination of State and Federal prisoners and to develop programs that generate revenues and prepare prisoners for their eventual release. The prison programs instituted or maintained by Sheriff Turlich include a re-entry program that provides job skill training for soon to be released prisoners and a work release program that allows select prisoners to work in private industry. It is expected that the prison population will be stable for the next fiscal year. For the fiscal year 2025-2026 Per Diem rates for Federal prisoners are \$75 per day. The Per Diem for State prisoners are \$29.39 per day, an increase of 11% over the last fiscal year.

PLAQUEMINES PARISH SHERIFF
Pointe-a-La-Hache, Louisiana
Management's Discussion and Analysis

The Plaquemines Parish Sheriff anticipates receiving an impact fee from the Venture Global Project of \$1,350,000 in the 2025-26 fiscal year.

The budget for the fiscal year ended June 30, 2026 anticipates a budget surplus of \$508,640.

Effective July 1, 2025 The Plaquemines Parish Sheriff's will begin to receive the proceeds of a ¼ % sales tax, total annual proceeds from this tax is anticipated to be \$2.5 million. The revenue derived from this tax will be used to fund salary increases for the Sheriff office employees.

Sheriff Turlich continues to strive to identify additional revenue opportunities and cost saving measures while not affecting the delivery of law enforcement services or increase taxes to the citizens of Plaquemines Parish.

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 Gerald A. Turlich, Jr., Sheriff, Plaquemines Parish Sheriff and Tax Collector, 8022 Hwy. 23, Belle Chasse, LA 70037.

BASIC FINANCIAL STATEMENTS

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

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Statement of Net Position
June 30, 2025

ASSETS

Current assets:

Cash and interest-bearing deposits	\$ 665,954
Investments	4,607,667
Due from other governmental units and others	3,886,495
Prepaid items	104,814
Total current assets	<u>9,264,930</u>

Noncurrent assets:

Restricted assets -

Cash and interest-bearing deposits	411,832
Investments	964,921
Capital assets:	
Land, non-depreciable	47,203
Other capital assets, net of depreciation	89,610,489
Intangible right of use assets, net of amortization	359,825
Total noncurrent assets	<u>91,394,270</u>

Total assets	<u>100,659,200</u>
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DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows related to bond refunding	541,309
Deferred outflows related to pension plan	3,996,635
Deferred outflows related to post-employment benefit plan	13,719,867
Total deferred outflows of resources	<u>18,257,811</u>

LIABILITIES

Current liabilities:

Accounts and other payables	2,057,300
Accrued interest payable	89,283
Claims payable	84,980
Unearned revenue	17,115
Bonds payable	700,000
Financed purchase liability	148,666
Subscription liability	158,412
Total current liabilities	<u>3,255,756</u>

Noncurrent liabilities:

Bonds payable	5,300,790
Financed purchase liability	76,567
Compensated absences payable	13,500
Net pension liability	9,591,464
Net OPEB liability	20,988,233
Total noncurrent liabilities	<u>35,970,554</u>
Total liabilities	<u>39,226,310</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows related to pension plan	1,818,120
Deferred inflows related to post-employment benefit plan	19,837,407
Total deferred inflows of resources	<u>21,655,527</u>

NET POSITION

Net investment in capital assets	83,641,239
Restricted	998,712
Unrestricted (deficit)	(26,604,777)
Total net position	<u>\$ 58,035,174</u>

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

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Statement of Activities
For the Year Ended June 30, 2025

Expenses:

Public safety:

Personal services and related benefits	\$ 22,428,785
Operating services	5,666,399
Operations and maintenance	12,873,381
Interest expense	<u>311,103</u>
Total expenses	<u>41,279,668</u>

Program revenues:

Public safety:

Fees, charges, and commissions for services	18,305,171
Operating grants and contributions:	
Federal grants	226,979
State sources	<u>1,546,752</u>
Total program revenues	<u>20,078,902</u>
Net program expense	<u>(21,200,766)</u>

General revenues:

Property taxes, levied for general purposes	17,278,929
Revenue refuge sharing	5,303
State revenue sharing	217,768
Video poker	351,342
Interest and investment earnings	202,936
Gain on disposal of assets	88,424
Miscellaneous	<u>1,361,930</u>
Total general revenues	<u>19,506,632</u>
Change in net position	<u>(1,694,134)</u>

Beginning net position	59,669,310
Restatement of beginning net position	<u>59,998</u>
Beginning net position (as restated)	<u>59,729,308</u>
Ending net position	<u>\$ 58,035,174</u>

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTION - MAJOR FUNDS

MAJOR FUNDS

General Fund

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

Capital Projects Fund - Katrina Projects

The Capital Projects Fund - Katrina Projects is used to account for construction projects funded by federal grants.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Balance Sheet
Governmental Funds
June 30, 2025

	General	Capital Projects Fund - Katrina Projects	Total
ASSETS			
Cash and interest-bearing deposits	\$ 1,026,880	\$ 50,906	\$ 1,077,786
Investments	5,572,588	-	5,572,588
Receivables:			
Due from other governmental units and others	3,387,890	498,605	3,886,495
Prepaid items	104,814	-	104,814
Total assets	<u>\$ 10,092,172</u>	<u>\$ 549,511</u>	<u>\$ 10,641,683</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 629,530	\$ -	\$ 629,530
Salaries and pension liabilities	1,103,549	-	1,103,549
Claims payable	84,980	-	84,980
Unearned revenue	-	17,115	17,115
Due to others	165,585	-	165,585
Due to employees	158,636	-	158,636
Total liabilities	<u>2,142,280</u>	<u>17,115</u>	<u>2,159,395</u>
Fund balance -			
Nonspendable	104,814	-	104,814
Restricted	1,062,361	532,396	1,594,757
Committed	-	-	-
Assigned	250,000	-	250,000
Unassigned	6,532,717	-	6,532,717
Total fund balances	<u>7,949,892</u>	<u>532,396</u>	<u>8,482,288</u>
Total liabilities and fund balances	<u>\$ 10,092,172</u>	<u>\$ 549,511</u>	<u>\$ 10,641,683</u>

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

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

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

Total fund balance for governmental funds at June 30, 2025	\$ 8,482,288
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Total net position reported for governmental activities in the statement of net position is different because:

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

Land	\$ 47,203	
Buildings and improvements, net of \$30,417,308 accumulated depreciation	88,521,356	
Equipment and vehicles, net of \$11,159,447 accumulated depreciation	1,089,133	
Lease asset, net of \$358,050 accumulated amortization	214,829	
Subscription asset, net of \$629,864 accumulated amortization	<u>144,996</u>	90,017,517

The deferred outflows of expenditures are not a use of current resources, and are therefore, not reported in the funds:

Bond refunding	541,309	
Pension plan	3,996,635	
Post-employment benefit plan	<u>13,719,867</u>	18,257,811

General long-term debt of governmental activities is not payable from current resources and, therefore, not reported in the funds. This debt is:

Compensated absences payable	(13,500)	
Bond payable, underlying bond premium and accrued interest	(6,090,073)	
Financed purchase liability	(225,233)	
Subscription liability	(158,412)	
Net pension liability	(9,591,464)	
Net OPEB liability	<u>(20,988,233)</u>	(37,066,915)

The deferred inflows of contributions are not available resources, and are therefore, not reported in the funds:

Pension plan	(1,818,120)	
Post-employment benefit plan	<u>(19,837,407)</u>	<u>(21,655,527)</u>

Total net position of governmental activities at June 30, 2025	\$ <u>58,035,174</u>
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The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

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

	General	Capital Projects Fund - Katrina Projects	Total
Revenues:			
Taxes	\$ 17,278,929	\$ -	\$ 17,278,929
Intergovernmental	1,757,176	591,160	2,348,336
Fees, charges, and commissions for services	18,305,171	-	18,305,171
Interest income	202,936	-	202,936
Miscellaneous	512,181	-	512,181
Total revenues	<u>38,056,393</u>	<u>591,160</u>	<u>38,647,553</u>
Expenditures:			
Current -			
Public safety	20,950,417	-	20,950,417
Operating services	5,666,399	-	5,666,399
Operations and maintenance	9,114,839	-	9,705,999
Debt service - principal	970,281	-	970,281
Debt service - interest	300,783	-	300,783
Capital outlay	233,887	552,311	786,198
Total expenditures	<u>37,236,606</u>	<u>552,311</u>	<u>37,788,917</u>
Excess of revenues over expenditures	819,787	38,849	858,636
Other financing sources:			
Proceeds from disposal of assets	<u>96,045</u>	<u>-</u>	<u>96,045</u>
Net change in fund balance	<u>915,832</u>	<u>38,849</u>	<u>954,681</u>
Fund balances, beginning	7,505,599	493,547	7,999,146
Restatement of beginning fund balance	<u>(471,539)</u>	<u>-</u>	<u>(471,539)</u>
Fund balances, beginning (as restated)	<u>7,034,060</u>	<u>493,547</u>	<u>7,527,607</u>
Fund balances, ending	<u>\$ 7,949,892</u>	<u>\$ 532,396</u>	<u>\$ 8,482,288</u>

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

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

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

Total net change in fund balance at June 30, 2025 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 954,681
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The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 786,198	
Depreciation expense for the year ended June 30, 2025	(3,421,992)	
Amortization expense for the year ended June 30, 2025	(336,550)	(2,972,344)

Because governmental funds do not record fixed assets and accumulated depreciation, any assets disposed of with no selling price do not affect the statement of revenues, expenditures, and changes in fund balance.

However, in the statement of activities, a gain or loss is shown on assets that are not fully depreciated.

Gain on disposal of assets	88,424	
Proceeds from disposal of assets	(96,045)	(7,621)

Revenues recognized in the Statement of Revenues, Expenditures, and Changes in Fund Balance in a different year as compared to the Statement of Activities

Federal grant (FEMA funds)	(192)
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Expenses not requiring the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Net change in bonds payable, unamortized premium, accrued interest and related deferred	664,680	
Net change in financed purchase liability and subscription liability	295,281	
Net change in compensated absences payable	(5,385)	
Net change in pension liability and related deferreds	(459,800)	
Net change in OPEB liability and related deferreds	(163,434)	331,342

Total changes in net position at June 30, 2025 per Statement of Activities	\$ (1,694,134)
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The accompanying notes are an integral part of the basic financial statements.

FUND DESCRIPTIONS - NONMAJOR FUNDS

FIDUCIARY FUNDS - CUSTODIAL FUNDS

All of these funds are reflected in the totals of the custodial funds presented in the statement of fiduciary net position.

Civil Fund

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

Tax Collector Fund

The Tax Collector Fund was established per Article V, Section 27 of the Louisiana Constitution of 1974, which provides that the sheriff will serve as the collector of state and parish taxes and fees. The Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Installment Fines Fund

The Installment Fines Fund is used to account for the collection of fines paid on an installment basis as authorized by the court. Transfers are made to the Bonds and Fines Fund when the fine has been completely collected and disposition is made by that fund.

Bonds and Fines Fund

The Bonds and Fines Fund is used to account for the collection of bonds, fines, and costs and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Prison Inmate Fund

The Prison Inmate Fund is used to account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

FIDUCIARY FUND - TRUST FUND

Other Post Employment Benefit Plan - Plaquemines Parish Retired Employees' Insurance Fund (PREIF) Trust Fund

The Plaquemines Parish Retired Employees' Insurance Fund was created during the year ended June 30, 2013. This fund was being used to accumulate funds with the intention of using these funds to pay for retiree benefits that are being accrued under GASB 75. However, the funds have been fully used as of June 30, 2024.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2025

	Custodial Funds	Other Post Employment Benefit Plan - PREIF Trust Fund
ASSETS		
Cash and cash equivalents	\$ 2,249,445	\$ -
Cash and deposits	-	-
Domestic equity investments	-	-
Fixed income investments	-	-
Receivables:		
Taxes for other governments	985,207	-
Total assets	<u>3,234,652</u>	<u>-</u>
LIABILITIES		
Accounts payable	<u>1,167,705</u>	<u>-</u>
NET POSITION		
Restricted for:		
Individuals, organizations, other governments, and postemployment benefits other than pensions	2,066,947	-
Total net position	<u>\$ 2,066,947</u>	<u>\$ -</u>

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

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

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

	Custodial Funds	Other Post Employment Benefit Plan - PREIF Trust Fund
Additions:		
Sheriff's sales, suits, and seizures	\$ 540,167	\$ -
Garnishments	273,766	-
Bonds	425,105	-
Fines and costs	1,668,857	-
Inmate deposits	1,949,893	-
Taxes, fees, etc., paid to tax collector	68,011,684	-
Interest earned	263,004	-
Employer contributions	-	-
Investment income:		
Net increase in fair value of investments	-	-
Interest and dividends	-	-
Capital gain distributions	-	-
Investment expense	-	-
Net investment income	-	-
Total additions	<u>73,132,476</u>	<u>-</u>
Deductions:		
Benefit payments	-	-
Payments of taxes, fees, etc., distributed to taxing bodies and others	65,589,545	-
Payments to Sheriff's General Fund	274,505	-
Payments to Clerk of Court	120,840	-
Payments to litigants and attorneys	815,018	-
Payments to other	4,184,848	-
Payments to inmates	1,938,121	-
Total deductions	<u>72,922,877</u>	<u>-</u>
Net change in net position	209,599	-
Net position, beginning	<u>1,857,348</u>	<u>-</u>
Net position, ending	<u>\$ 2,066,947</u>	<u>\$ -</u>

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

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Plaquemines Parish Sheriff (Sheriff) have been prepared in conformity with generally accepted accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed below.

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

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

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

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

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

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish council, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

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

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, except the fiduciary funds. The Sheriff has no business-type activities.

The statement of activities presents a comparison between program revenues of the Sheriff and the cost of the function. Program revenues are derived directly from Sheriff users as a fee for services. Revenues that are not classified as program revenues, including taxes, are presented as general revenues.

Fund Financial Statements

The accounts of the Sheriff are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistently with legal and managerial requirements.

The various funds of the Sheriff are all classified as governmental. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the Sheriff or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the Sheriff which are considered to be major funds are described below:

Governmental Funds –

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Capital Projects Fund – Katrina Projects –

This capital projects fund is used to account for construction projects funded by federal grants.

The Sheriff also reports the following funds:

Fiduciary Funds

The fiduciary funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The fiduciary funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The individual fiduciary funds used by the Sheriff for the year ended June 30, 2025 are as follows:

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

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

Installment Fines Fund - To account for the collection of fines paid on an installment basis as authorized by the court. Transfers are made to the Bonds and Fines Fund when the fine has been completely collected and disposition is made by that fund.

Bonds and Fines Fund - To account for the collection of bonds, fines, and costs and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Prison Inmate Fund - To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

Trust Fund –

Plaquemines Parish Retired Employees Insurance Fund (PREIF) - To account for funds accumulated for the purpose of paying retiree benefits accrued under GASB 75.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

In the fund financial statements, the current financial resources measurement focus is used. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, governmental activities 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. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 “Accounting and Financial Reporting for Nonexchange Transactions.”

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized as soon as they are both “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days, excluding the FEMA grant program. For the FEMA grant program, the government uses 12 months as the availability period. All other grant revenues are recognized in the same period as the underlying expenditures. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. When both restricted and unrestricted resources are available for use, it is the Sheriff’s policy to use restricted resources first, then unrestricted resources as they are needed.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash, interest-bearing deposits, and investments

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Sheriff.

Cash, interest-bearing deposits and investments include amounts in demand deposits, time deposits, and interest-bearing securities invested with the Louisiana Asset Management Pool (LAMP), which are stated at cost. An investment in the amount of \$5,572,588 at June 30, 2025 is deposited in LAMP, a local government investment pool. In accordance with GASB Codification Section I50.165, the investment in LAMP is not categorized into the three risk categories provided by GASB Codification Section I50.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and statewide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. Under state law, the Sheriff may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Interfund receivables and payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

Capital Assets

The accounting treatment for buildings, improvements and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements.

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets, which are recorded at their estimated fair value at the date of donation. Interest costs are not capitalized as they relate to fixed assets. The Sheriff's threshold for capitalization is \$5,000.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	40 years
Equipment and vehicles	3-10 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Long-term debt

All long-term debt to be repaid from governmental funds is reported as liabilities in the government-wide statements. The long-term debt consists of revenue bonds payable, postemployment benefit obligation payable, and net pension liability.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt is reported as other financing sources and payment of principal and interest reported as expenditures.

Compensated Absences

Employees of the Sheriff's office earn from 10 to 25 days of vacation leave each year, depending on their length of service and earn 5 days of sick leave. Both vacation and sick leave must be taken in the calendar year it is earned. Therefore, at December 31 of each year, any unused days are lost.

The Plaquemines Parish Sheriff adopted GASB Statement 101 (see Note 21). At June 30, 2025, the Sheriff had \$416,962 of accumulated leave benefits required to be accrued and reported. This amount consists of both short-term and long-term liabilities in the statement of net position. The short-term portion of compensated absences liability is recorded in the governmental fund balance sheet and is included in salaries and pension liabilities.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

Deferred Outflows of Resources and Deferred Inflows of Resources

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

Equity Classifications

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

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be placed on the use, either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position of \$998,712 consisted of \$964,921 in a bond sinking fund and \$33,791 of unspent grant funds.
- c. Unrestricted net position – Net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the two categories of net position.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further 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 of constraints that are 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-

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

making authority for the Sheriff's office. Commitments may be established, modified, or rescinded only through ordinances or 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 the Sheriff may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

As of June 30, 2025, fund balances are composed of the following:

	General Fund	Capital Projects Fund - Katrina Projects	Total Governmental Funds
Nonspendable:			
Prepaid items	\$ 104,814	\$ -	\$ 104,814
Restricted:			
Bond proceeds and sinking fund	1,062,361	-	1,062,361
Capital projects - FEMA funds	-	532,396	532,396
Committed:			
Encumbrances	-	-	-
Assigned:			
Emergency preparation	250,000	-	250,000
Unassigned:	<u>6,532,717</u>	<u>-</u>	<u>6,532,717</u>
Total fund balances	<u>\$ 7,949,892</u>	<u>\$ 532,396</u>	<u>\$ 8,482,288</u>

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 its commitment or assignment actions.

E. Revenues and Expenditures

Program Revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the Sheriff's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Sheriff's general revenues.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

Revenues

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

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

Interest on interest-bearing deposits is recorded or accrued as revenues when earned.

Substantially all other revenues are recorded when received.

Grant Revenue

In general, grants received by the Sheriff are reimbursable type grants, and revenues are recognized as earned only when the expenditures to be reimbursed have been incurred.

Other Financing Sources

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff. In addition, proceeds from sales / disposals of capital assets are shown as other financing sources.

Expenditures

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

F. Use of Estimates

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

(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 in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

Louisiana law and national banks having principal offices in Louisiana. At June 30, 2025, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$3,327,231 of which \$2,249,445 is attributable to fiduciary funds, which are not presented in the statement of net position.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the pledging financial institution. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the financial institution. These securities are held in the name of the pledging financial institution in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2025, are secured as follows:

Bank balances	\$ 5,324,737
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At June 30, 2025 the deposits are secured as follows:

Federal deposit insurance	\$ 447,097
Pledged securities	<u>4,877,640</u>
Total	<u>\$ 5,324,737</u>

Deposits in the amount of \$4,877,640 were exposed to custodial credit risk. These are uninsured and collateralized with securities held by the pledging financial institution's trust department or agent but not in the Sheriff's name. The Sheriff does not have a policy for custodial credit risk.

(3) Investment

The Sheriff had only one investment on which GASB Statement No. 31 applied. This investment was an investment in LAMP. GASB Statement No. 31 requires that investments that fall within the definitions of said statement be recorded at fair value. However, Statement No. 31 also states that investments in an external investment pool can be reported at amortized cost if the external investment pool operates in a manner consistent with the Security Exchange Commission's (SEC's) Rule 2a7. LAMP is an external investment pool that operates in a manner consistent with SEC Rule 2a7. LAMP is also regulated by the Treasury of the State of Louisiana and fair value of the position in the pool is the same as the value of pool shares.

At June 30, 2025, the Sheriff's investment, at cost, is \$5,572,588. The amortized cost of this investment at June 30, 2025 was \$5,556,474.

(4) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the taxing bodies in October and are actually billed to the taxpayers by the Sheriff in November. Billed taxes are due by December 31,

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Plaquemines Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2025, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 19.44 mills on property with assessed valuations totaling \$941,054,582.

Total law enforcement taxes levied during 2025 were \$18,309,550. Taxes receivable in the General Fund at June 30, 2025 was \$347,605 and is presented as cash on the statement of net position because the funds were in the hands of the tax collector at June 30, 2025.

(5) Due from Other Governmental Units and Others

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

Federal and state grants	\$ 1,504,421
Maintenance of prisoners	1,319,679
Video poker	46,077
Re-entry program reimbursement	164,608
Supplemental pay	96,789
Commissary commissions	110,675
Details	271,438
Other	372,808
	<u>\$ 3,886,495</u>

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

(6) Capital Assets

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

	Balance 07/01/24	Additions	Deletions	Balance 06/30/25
Governmental activities:				
Non-depreciable assets:				
Land	\$ 47,203	\$ -	\$ -	\$ 47,203
Construction in progress	745,314	-	(745,314)	-
Non-depreciable assets, total	792,517	-	(745,314)	47,203
Depreciable assets:				
Buildings and improvements	117,473,467	1,465,197	-	118,938,664
Equipment and vehicles	12,598,166	66,315	(415,901)	12,248,580
Depreciable assets, total	130,071,633	1,531,512	(415,901)	131,187,244
Less accumulated depreciation:				
Buildings and improvements	(27,452,588)	(2,964,720)	-	(30,417,308)
Equipment and vehicles	(11,110,455)	(457,272)	408,280	(11,159,447)
Total accumulated depreciation	(38,563,043)	(3,421,992)	408,280	(41,576,755)
Depreciable assets, net	91,508,590	(1,890,480)	(7,621)	89,610,489
Intangible right of use assets:				
Lease asset	572,879	-	-	572,879
Subscription asset	774,860	-	-	774,860
Less: accumulated amortization	(651,364)	(336,550)	-	(987,914)
Intangible right of use assets, net	696,375	(336,550)	-	359,825
Governmental activities, capital assets, net	\$ 92,997,482	\$ (2,227,030)	\$ (752,935)	\$ 90,017,517

Depreciation expense was charged to governmental activities as operations and maintenance in the amount of \$3,421,992. Amortization expense was charged to governmental activities as operations and maintenance in the amount of \$336,550.

(7) Leases

In the year ended June 30, 2023, the Sheriff entered into a lease agreement with Enterprise FM Trust which allowed the Sheriff's office access to vehicles for a period of four years from January 2023 through January 2027. The lease agreement calls for total payments of \$619,625, which includes 48 monthly payments of \$12,909. Total lease payments made by the Sheriff for the year ended June 30, 2025 totaled \$154,906, of which \$12,003 was recognized as interest expense.

At the inception of the lease, the Sheriff recognized a right to use lease asset and lease liability in the amount of \$572,879. Measurement of such was determined based on the present value of the lease payments expected to be made during the lease term discounted at a 3.96% interest rate, which is an estimated incremental borrowing rate. The remaining payments for the lease liability are as follows:

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

Year Ending June 30,	Principal	Interest	Total
2026	148,666	6,240	154,906
2027	76,567	887	77,454
	<u>\$ 225,233</u>	<u>\$ 7,127</u>	<u>\$ 232,360</u>

The asset is amortized in a systematic and rational manner over the lease term. See Note (6) for the accumulated amortization of the right to use lease asset.

(8) Subscription Based Information Technology Arrangement

In the year ended June 30, 2023, the Sheriff entered into a subscription-based information technology arrangement (SBITA) with Axon Enterprise, Inc. for the storage of body camera footage. The SBITA is for a period of four years beginning May 2023. The agreement calls for an initial payment of \$153,486 and 4 additional annual payments of \$164,685 in fiscal years ending June 2023 through June 2026.

The Sheriff recognized a right to use subscription asset and subscription liability at June 30, 2023 in the amount of \$774,860. Measurement of such was determined based on the present value of the subscription payments expected to be made during the subscription term discounted at a 3.96% interest rate, which is an estimated incremental borrowing rate. The Sheriff made payments in the fiscal year ending June 30, 2025 toward the subscription liability in the amount of \$164,685, of which \$12,307 was recognized as interest expense. The remaining payment for the subscription liability is as follows:

Year Ending June 30,	Principal	Interest	Total
2026	158,412	6,273	164,685
	<u>\$ 158,412</u>	<u>\$ 6,273</u>	<u>\$ 164,685</u>

The asset is amortized over a systematic and rational manner over the subscription term. See Note (6) for the accumulated amortization of the right to use subscription asset.

(9) Accounts and Other Payables

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

Accounts	\$ 629,530
Due to employees	955,396
Due to others	472,374
	<u>\$ 2,057,300</u>

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

(10) Short-Term Debt

The Sheriff borrowed \$2,650,000 from Merchants & Marine Bank during the course of the fiscal year ended June 30, 2025 to cover general operating expenditures. This was a revenue anticipation note, bearing interest at 5.97%. The entire principal and interest due were paid before June 30, 2025.

(11) Changes in Long-Term Debt

The following is a summary of long-term debt transactions of the Plaquemines Parish Sheriff for the year ended June 30, 2025. The financed purchase liability and subscription liability relate to governmental activities, and the payments are made from the general fund. The refunding bonds relate to governmental activities, and the payments are made from the general fund. In the past, payments on long-term debt were paid in the same manner.

	Bonds Payable	Financed Purchase Liability	Subscription Liability	Total
Long-term debt, June 30, 2024	\$ 6,744,687	\$ 368,136	\$ 310,790	\$ 7,423,613
Debt assumed	-	-	-	-
Debt retired	(743,897)	(142,903)	(152,378)	(1,039,178)
Long-term debt, June 30, 2025	<u>\$ 6,000,790</u>	<u>\$ 225,233</u>	<u>\$ 158,412</u>	<u>\$ 6,384,435</u>

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

Long-term debt at June 30, 2025 is comprised of the following:

Bonds Payable:

\$8,875,000 Series 2016 Limited Tax Refunding Bonds due in annual installments of \$55,000 to \$885,000; interest rates of 2.0 percent to 4.0 percent; full maturity at September, 2031, including unamortized premium	\$ 6,000,790
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Equipment Financed Purchase Liability:

\$572,879 financed purchase liability on 15 vehicles due in monthly installments of \$12,909; interest rate of 3.96 percent; from January 2023 to January 2027	225,233
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Subscription Liability:

\$774,860 subscription liability for the storage of body camera footage due in annual installments of \$153,486 for the first payment and four subsequent payments of \$164,685; from April 2023 to April 2026	<u>158,412</u>
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Total long term debt	6,384,435
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Less: current portion	<u>(1,007,078)</u>
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Net long-term portion	<u>\$ 5,377,357</u>
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PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

The annual requirements to amortize all debt outstanding as of June 30, 2025 are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	1,007,078	219,713	1,226,791
2027	801,567	179,587	981,154
2028	760,000	149,000	909,000
2029	790,000	118,000	908,000
2030	820,000	85,800	905,800
2031-2032	1,735,000	70,100	1,805,100
	5,913,645	822,200	6,735,845
Add: Unamortized premium	470,790	-	470,790
	<u>\$ 6,384,435</u>	<u>\$ 822,200</u>	<u>\$ 7,206,635</u>

(12) Compensated Absences

The Sheriff's compensated absences are attributable to governmental activities (general fund). Amounts due within one year are reported on the general fund. The following is a summary of the compensated absences transactions during the year.

Compensated absences payable at June 30, 2024, as restated	\$ 479,653
Additions	1,227,153
Reductions	<u>(1,289,844)</u>
Compensated absences payable at June 30, 2025	<u>\$ 416,962</u>
Amount due within one year	<u>\$ 403,462</u>

(13) Risk Management

The Sheriff is exposed to risks of loss in the areas of health care, general and auto liability, property hazards, and workers' compensation. Health care risk and workers' compensation risk are handled by self-insurance plans, which are explained in the following paragraphs. Property hazards and auto and professional liability are handled by purchasing commercial insurance. There have been no significant reductions in this insurance coverage during the current fiscal year, nor have settlements exceeded coverage for the past three years.

A. Health Care Liability

The Sheriff established a limited risk management program for group hospitalization insurance. The Sheriff hired UMR as administrator for this program. This plan provides unlimited (no maximum) employee health benefits per employee in

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

a lifetime. The Sheriff purchases commercial insurance for individual claims in excess of \$150,000.

The General Fund of the Sheriff recognizes the assets, liabilities, revenues and expenditures of the group hospitalization insurance plan. The Sheriff currently does not discount its claims liabilities.

B. Workers' Compensation

The Sheriff established a limited risk management program for workers' compensation. The Sheriff hired LoCa as the administrator for this program. There is no liability for these claims at June 30, 2025.

A reconciliation of changes in liabilities is as follows:

	Balance at Beginning of Fiscal Year	Claims and Changes in Estimates	Benefit Payments and Claims	Balance at Fiscal Year-End
Group hospitalization				
2023-2024	\$ (538,047)	\$ 5,151,002	\$ (4,427,188)	\$ 185,767
2024-2025	185,767	4,048,724	(4,304,246)	(69,755)
Workers' Compensation				
2023-2024	\$ 62,339	\$ 63,830	\$ (92,451)	\$ 33,718
2024-2025	33,718	15,144	(48,862)	-

Claims receivable for group hospitalization of \$69,755 at June 30, 2025 was determined as follows:

1. Claims incurred prior to June 30, 2025 and paid subsequently	\$ 278,317
2. Provision for claims incurred but not reported	-
3. Health insurance receivable	<u>(348,072)</u>
Total claims receivable	<u>\$ (69,755)</u>

The provision for claims incurred but not reported was estimated at June 30, 2025 based on historical information.

Claims payable for workers' compensation is based on information provided by a third-party administrator.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

(14) Commitments and Contingencies

A. Contingent Liabilities

At June 30, 2025, the Sheriff is involved in several lawsuits claiming damages. On several claims, the Sheriff feels that they may have to satisfy a portion of their deductible of \$25,000; accordingly, \$154,735 has been accrued for these claims and is presented as part of the claims payable balance. The other claims are either premature for estimation of possible loss or management believes there is no exposure. Therefore, no accrual has been recorded for these claims.

B. Grant Audit

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability. The amount, if any, of expenditures which may be disallowed by grantor agencies cannot be determined. A receivable of \$1,504,421 is included in due from other governmental units. This balance largely represents the amount expected to be reimbursed by the FEMA Public Assistance Grant for expenditures incurred in years ended June 30, 2006 through June 30, 2025 as well as a small amount from other grants.

(15) Expenditures of the Sheriff's Office Paid by the Parish Government

Two patrol districts of the Sheriff's office are located in Parish Government buildings. The cost of maintaining and operating the parish buildings, as required by statute, is paid by the Plaquemines Parish Government. These expenditures are not included in the accompanying financial statements.

(16) Other Post-Employment Benefit Plan / Combined GASB 74 and GASB 75

Plan Description and Administration - The Plaquemines Parish Sheriff's Office administers the Plaquemines Parish Sheriff's Office Retiree Benefit Plan (the Plan) – a single-employer defined benefit plan that is used to provide post-employment benefits other than pensions (OPEB) for all permanent full-time employees of the Sheriff. The Plan was established in August 2010.

Management of the Plan – Management of the plan is vested in the Board, which consists of management and the Board of Directors, who may vary from time to time.

Plan Membership – At June 30, 2025, the Plan's membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	63
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	<u>221</u>
	<u>284</u>

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

Benefits Provided – Medical and life insurance benefits are provided to employees upon actual retirement. The employer pays a 100% of the medical coverage for the retiree. Retirees pay \$150 per month for dependent coverage prior to Medicare eligibility and \$39.20 per month for Medicare dependents. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions as follows: age 55 and 12 years of service; or, 30 years of service at any age. Employees first eligible for the retirement system on and after January 1, 2012 are eligible for retirement (D.R.O.P. entry) as follows: age 62 and 12 years of service; or, age 60 and 20 years of service; or age 55 and 30 years of service. At least 12 years of service with Plaquemines Parish Sheriff's Office is required for retiree medical benefits.

Life insurance coverage is continued to retirees and the employer pays for 100% of the retiree's life insurance after retirement. However, the rates are based on the blended active/retired rate and there is thus an implicit subsidy. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

Contributions – The Sheriff has the authority to establish and amend the contribution requirements of the Sheriff and the plan members. Plan members are not required to contribute to their post-employment benefits costs.

Investments

Investment policy – The Investment Management Board consist of Chairman which is the Sheriff, two Sheriff employee members and the Sheriff's Office legal member. The Investment Management Board meets with the Trust's investment advisor on a quarterly basis to review the asset allocation and make any changes deemed necessary. These are public meetings that are advertised prior to the meeting dates and times. The following was the asset allocation policy as of June 30, 2025:

<u>Asset Class</u>	<u>Actual Allocation</u>
Equities	0.00%
Bonds	0.00%
Long/Short Alt	0.00%
Cash	0.00%

Concentrations – The Trust does not have any investments exceeding 5%.

Rate of Return – For the year ended June 30, 2025, the annual money-weighted rate of return on investments, net of investment expense, was 0.00%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability

The components of the net OPEB liability of the Sheriff at June 30, 2025, were as follows:

Total OPEB liability	\$ 20,988,233
Plan fiduciary net position	<u>-</u>
Sheriff's net OPEB liability	<u>\$ 20,988,233</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

The Sheriff's net OPEB liability was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

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

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	3.93% annually (beginning of year to determine ADC) 5.20% annually (as of end of year measurement date)
Healthcare cost trend rates	5.5% annually for ten years, 4.5% after
Mortality	SOA RP-2000 Table

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

The long-term expected rate of return on OPEB 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 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. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2025 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	6.0%
Corporate Bonds	5.0%
Agency Bonds	4.0%
Cash	1.0%

Discount Rate – The discount rate used to measure the total OPEB liability was 5.20%. The projection of cash flows used to determine the discount rate assumed that the Sheriff contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan'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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

Changes in the Net OPEB Liability

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 06/30/2024	\$ 22,962,150	\$ -	\$ 22,962,150
Service Cost	486,530	-	486,530
Interest Cost at 3.93%	882,593	-	882,593
Difference between expected and actual experience	788,412	-	788,412
Employer contributions			
Trust	-	-	-
Net investment income	-	-	-
Changes of assumptions	(3,122,821)	-	(3,122,821)
Benefit payments			
a. From Trust	-	-	-
b. Direct	(1,008,631)	-	(1,008,631)
Administrative expense			
a. From Trust	-	-	-
b. Direct	-	-	-
Net changes:	(1,973,917)	-	(1,973,917)
Balances at 06/30/2025	\$ 20,988,233	\$ -	\$ 20,988,233

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

	1.0% Decrease 4.20%	Current Discount Rate 5.20%	1.0% Increase 6.20%
Net OPEB liability	\$ 24,695,170	\$ 20,988,233	\$ 17,894,311

Sensitivity of the net OPEB liability to Changes in the Healthcare Cost Trend Rate – The following represents the net OPEB liability of the Sheriff, as well as what the Sheriff's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower (4.50%) or 1-percentage point higher (6.50%) than the current healthcare trend rates:

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

	1.0% Decrease 4.50%	Current Trend Rate 5.50%	1.0% Increase 6.50%
Net OPEB liability	\$ 17,821,541	\$ 20,988,233	\$ 24,763,277

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

For the year ended June 30, 2025, the Sheriff recognized OPEB expense of \$1,172,063. At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 15,519	\$ 6,834
Assumption changes/inputs	4,955,775	14,051,928
Net difference between projected and actual earnings on OPEB plan investments	8,748,573	5,778,645
Total	\$ 13,719,867	\$ 19,837,407

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

Fiscal Year Ended	
2026	\$ (179,966)
2027	(194,613)
2028	(327,965)
2029	(226,862)
2030	(1,247,889)
Thereafter	(3,940,245)
	\$ (6,117,540)

There was no payable for outstanding contributions to OPEB plan at June 30, 2025.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

(17) Ex-officio Tax Collector

The amount of cash on hand at year end was \$1,067,780. The amount of taxes collected by taxing authority was:

Plaquemines Parish Government	\$ 16,134,348
Plaquemines Parish School Board	23,949,968
Plaquemines Parish Assessor	1,151,169
Plaquemines Parish Hospital Service Districts	5,297,174
Plaquemines Parish Law Enforcement	17,422,616
Louisiana Tax Commission	73,548
	<u>\$ 64,028,823</u>

The amount of taxes assessed and uncollected, and the reason for failure to do so is as follows:

	LTC Decreases	No Property Found	Uncollected Taxes
Plaquemines Parish Government	\$ 361,813	\$ 21,580	\$ 437,326
Plaquemines Parish School Board	537,276	32,045	649,407
Plaquemines Parish Assessor	25,815	1,540	31,203
Plaquemines Parish Hospital Service Districts	118,789	7,085	143,581
Plaquemines Parish Law Enforcement	392,065	23,384	473,892
Louisiana Tax Commission	-	-	-
	<u>\$ 1,435,758</u>	<u>\$ 85,634</u>	<u>\$ 1,735,409</u>

The amount of occupational licenses collected by taxing authority was:

Plaquemines Parish Government	\$ 1,606,240
Plaquemines Parish Law Enforcement	283,454
	<u>\$ 1,889,694</u>

(18) Pension Plan / GASB 68

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Sheriffs' Pension and Relief Fund (Fund) and additions to / deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Summary of Significant Accounting Policies:

The Sheriffs' Pension and Relief Fund prepares its employer schedules in accordance with

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

Governmental Accounting Standards Board 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 also 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, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

Basis of Accounting:

The Sheriffs' Pension and Relief Fund's employer pension 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 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.

Plan Description:

The Sheriffs' Pension and Relief Fund (Fund) is a cost-sharing, multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the Sheriffs' Pension and Relief Fund's office.

The 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.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

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:

Members who become eligible for membership on or before December 31, 2011, may retire at age fifty-five with twelve years of credible service or may retire at any age with thirty years of service. 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.

Members whose first employment began on or after January 1, 2012, may retire at age sixty-two with twelve years of creditable service, or may retire at age sixty with twenty years of creditable service, or may retire at age fifty-five with thirty years of creditable service. 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.

A member whose first employment 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.

A member whose first employment 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.

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

Disability Benefits:

A member is eligible to receive disability benefits if he has at least ten years of creditable service when a non-service related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of 1) a sum

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

equal to the greatest of 45% of final average compensation or the member's accrued retirement benefit at the time of termination of employment due to disability, or 2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

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

Deferred Benefits:

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

Back Deferred Retirement Option Plan (Back-DROP):

For members retiring before July 1, 2001 in lieu of terminating employment and accepting a service retirement, members can elect to participate in the Deferred Retirement Option Plan (DROP). Upon entering the DROP, employee and employer contributions cease. The monthly retirement benefit that would have been paid if the member ceased employment is deposited into the DROP account for up to three years. Funds held in the DROP account earn interest and can be disbursed to the member upon request. Effective July 1, 2001, the Back-DROP program replaced the DROP program. In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may make a one-time irrevocable election to receive a "Back-DROP" benefit. A member elects Back-DROP at the time of separation from employment (retirement). The Back-DROP benefit is based on 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 time accrued between when 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 time accrued between when a member becomes eligible for retirement and his actual date of

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

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 lump sum distribution, if eligible, annuitize all or a portion of the Back-DROP balance, 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), which 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 fiscal year. For the year ending June 30, 2024, the actual employer contribution rate was 11.50% with an additional 0% allocated from the Funding Deposit Account.

In accordance with state statute, the Fund also receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense. Non-employer contributions are recognized as revenue in the amount of \$849,749.

Schedule of Employer Allocations:

The schedule of employer allocations reports the historical employer contributions in addition to the employer allocation percentages for each participating employer. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of the Sheriffs' Pension and Relief Fund. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contributions to the Fund during the fiscal year ended June 30, 2024, as compared to the total of all employers' contributions received by the Fund during the fiscal year ended June 30, 2024.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

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

At June 30, 2025, the Sheriff reported a liability of \$9,591,464 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the Sheriff's proportion was 1.587431%, which was a decrease of 0.089225% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Sheriff recognized pension expense of \$2,854,882 less employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$3,779.

The Sheriff had an amount payable of \$250,456 as of June 30, 2025 to the plan for legally required contributions.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 1,904,491	\$ 217,816
Changes of assumptions	486,307	-
Net difference between projected and actual earnings on pension plan investments	-	904,933
Change in proportion and differences between employer contributions and proportionate share of contributions	64,283	695,371
Employer contributions subsequent to the measurement date	1,541,554	-
Total	<u>\$ 3,996,635</u>	<u>\$ 1,818,120</u>

Deferred outflows of resources of \$1,541,554 related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

Fiscal Year Ended	
2026	\$ 89,943
2027	2,198,824
2028	(790,292)
2029	(861,514)
	<u>\$ 636,961</u>

Actuarial Assumptions:

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return (Discount Rate)	6.85%, net of pension plan investment expense, including inflation
Projected Salary Increases	5.00% (2.50% inflation, 2.50% merit)

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled retirees, each with full generational projection using the appropriate MP2019 scale.
Expected Remaining Service Lives	2024 - 5 years
	2023 - 5 years
	2022 - 5 years
	2021 - 5 years
	2020 - 6 years
	2019 - 6 years
Cost-of-Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

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

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

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

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

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

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

The following presents the employer's proportionate share of the net pension liability using the discount rate of 6.85%, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate as of June 30, 2025:

	Changes in discount rate		
	1.0% Decrease 5.85%	Current Discount Rate 6.85%	1.0% Increase 7.85%
Employer's proportionate share of the net pension liability	\$ 20,767,542	\$ 9,591,464	\$ 270,926

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

Change in Net Pension Liability:

The changes in the net pension liability for the year ended June 30, 2025, were recognized in the current reporting period except as follows:

- a. Differences between Expected and Actual Experience: The differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized as pension expense (benefit) 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. The differences between expected and actual experience resulted in a deferred outflow of resources in the amount of \$1,904,491 and a deferred inflow of resources in the amount of \$217,816 for the year ended June 30, 2025.
- b. Changes of Assumptions: The changes of assumptions about future economic or demographic factors 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. The changes of assumptions resulted in a deferred outflow of resources in the amount of \$486,307 for the year ended June 30, 2025.
- c. Differences between Projected and Actual Investment Earnings: The differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The differences between projected and actual investment earnings resulted in a deferred inflow of resources in the amount of \$904,933 for the year ended June 30, 2025.
- d. Changes in Proportion: Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in the employer's pension expense (benefit) 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 pensions through the pension plan. The change in proportion resulted in a deferred outflow of resources in the amount of \$64,283 and deferred inflow of resources in the amount of \$695,371 for the year ended June 30, 2025.

Contributions - Proportionate Share:

Differences between contributions remitted to the Fund and the employer's proportionate share are recognized in pension expense (benefit) 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.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

Estimates:

The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Accordingly, actual results may differ from estimated amounts.

Retirement Fund Audit Report:

The Sheriffs' Pension and Relief Fund has issued a stand-alone audit report on their financial statements for the year ended June 30, 2024. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.la.gov.

(19) Act 706-Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Entity Head

Under Act 706, the Plaquemines Parish Sheriff's Office is required to disclose the compensation, reimbursements, benefits, and other payments made to the Sheriff, in which the payments are related to the position. The following is a schedule of payments made to the Sheriff for the year ended June 30, 2025.

Entity head: Gerald A. Turlich, Jr., Sheriff

Salary and allowance	\$ 216,959
Benefits - insurance	26,784
Benefits - retirement	51,812
Benefits - life insurance	2,578
Benefits - disability insurance	498
Registration fees	700
Travel	<u>8,197</u>
Total	<u>\$ 307,528</u>

(20) Tax Abatements

The parish is subject to certain property tax abatements granted by the Louisiana Board of Commerce and Industry ("LBCI"), a state entity governed by board members representing major economic groups and gubernatorial appointees. Abatements to which the Parish may be subject include those issued for property taxes under the Industrial Tax Exemption Program ("ITEP") and the Restoration Tax Abatement Program ("RTAP"). For the year ended June 30, 2025, the Sheriff had abatements of ad valorem taxes through ITEP.

ITEP is authorized by Article 7, Section 21(F) of the Louisiana Constitution. Companies qualifying as manufacturers can apply to the LBCI for a property tax exemption on all new property, as defined, used in the manufacturing process. Under ITEP, companies are required to promise to expend or build manufacturing facilities in Louisiana, with a minimum investment of \$5 million. The exemptions are granted for a 5-year term and are renewable for an additional 5-year term upon approval by LBCI. These state-granted abatements have resulted in reductions of property taxes, which the Plaquemines Parish Tax Assessor administers as a temporary reduction in the assessed

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (continued)

value of the property involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100 percent. The Parish may recapture abated taxes if a company fails to expend facilities or otherwise fail to fulfill its commitments under the agreement. For the year ended June 30, 2025, approximately \$335,000 in ad valorem tax revenues were abated by the state of Louisiana through ITEP.

(21) New Accounting Pronouncements

In June of 2022, the Governmental Accounting Standards Board issued GASB Statement No. 100, *Accounting Changes and Error Corrections*. The primary objective of this Statement is to enhance the 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. The Sheriff adopted this standard in the year ended June 30, 2025.

In June of 2022, the Governmental Accounting Standards Board issued GASB Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The Sheriff adopted this standard in the year ended June 30, 2025. The implementation of this standard resulted in the Sheriff restating its fund balance (for the current portion) and its net position (for the current and long-term portion) as of June 30, 2024.

**REQUIRED
SUPPLEMENTARY INFORMATION**

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana
General Fund

Budgetary Comparison Schedule
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual GAAP Basis	Adjustments to Budget Basis	Actual Budget Basis	Variance with Final Budget Positive (Negative)
Revenues:						
Taxes	\$ 15,425,000	\$ 17,025,000	\$ 17,278,929	\$ -	\$ 17,278,929	\$ 253,929
Intergovernmental	1,880,500	1,909,557	1,757,176	-	1,757,176	(152,381)
Fees, charges, and commissions for services	16,703,360	17,922,315	18,305,171	-	18,305,171	382,856
Interest Income	75,000	80,000	202,936	-	202,936	122,936
Miscellaneous	552,500	861,075	512,181	-	512,181	(348,894)
Total revenues	<u>34,636,360</u>	<u>37,797,947</u>	<u>38,056,393</u>	<u>-</u>	<u>38,056,393</u>	<u>258,446</u>
Expenditures:						
Current:						
Public safety -						
Personal services and related benefits	19,754,000	21,070,314	20,950,417	-	20,950,417	119,897
Operating services	5,758,000	6,456,000	5,666,399	-	5,666,399	789,601
Operations and maintenance	7,483,415	8,254,002	9,114,839	-	9,114,839	(860,837)
Debt service	1,286,500	1,325,500	1,271,064	-	1,271,064	54,436
Capital outlay	20,000	379,991	233,887	-	233,887	146,104
Total expenditures	<u>34,301,915</u>	<u>37,485,807</u>	<u>37,236,606</u>	<u>-</u>	<u>37,236,606</u>	<u>249,201</u>
Excess of revenues over expenditures	<u>334,445</u>	<u>312,140</u>	<u>819,787</u>	<u>-</u>	<u>819,787</u>	<u>507,647</u>
Other financing sources:						
Proceeds from disposal of assets	<u>50,000</u>	<u>80,070</u>	<u>96,045</u>	<u>-</u>	<u>96,045</u>	<u>15,975</u>
Net change in fund balance	<u>384,445</u>	<u>392,210</u>	<u>915,832</u>	<u>-</u>	<u>915,832</u>	<u>523,622</u>
Fund balances, beginning	8,272,389	7,505,599	7,505,599	-	7,505,599	-
Restatement of beginning fund balance	<u>-</u>	<u>-</u>	<u>(471,539)</u>	<u>-</u>	<u>(471,539)</u>	<u>(471,539)</u>
Fund balances, beginning (as restated)	<u>8,272,389</u>	<u>7,505,599</u>	<u>7,034,060</u>	<u>-</u>	<u>7,034,060</u>	<u>(471,539)</u>
Fund balances, ending	<u>\$ 8,656,834</u>	<u>\$ 7,897,809</u>	<u>\$ 7,949,892</u>	<u>\$ -</u>	<u>\$ 7,949,892</u>	<u>\$ 52,083</u>

See notes to the required supplementary information.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

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

Year ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	1.579899%	7,042,427	10,479,675	67.20%	86.61%
2017	1.627864%	10,331,882	11,117,371	92.93%	82.10%
2018	1.612011%	6,980,449	11,165,492	62.52%	88.49%
2019	1.717804%	6,587,175	11,823,187	55.71%	90.41%
2020	1.784243%	8,439,878	12,450,366	67.79%	88.90%
2021	1.786864%	12,367,159	13,191,439	93.75%	84.73%
2022	1.862808%	(923,115)	13,571,487	(6.80%)	101.04%
2023	1.817661%	14,773,699	13,479,535	109.60%	83.90%
2024	1.676656%	14,734,072	13,438,089	109.64%	83.94%
2025	1.587431%	9,591,464	13,399,662	71.58%	89.40%

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

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

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

Year ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2016	1,528,639	1,528,639	-	11,117,371	13.75%
2017	1,479,428	1,479,428	-	11,165,492	13.25%
2018	1,507,456	1,507,456	-	11,823,187	12.75%
2019	1,525,170	1,525,170	-	12,450,366	12.25%
2020	1,615,951	1,615,951	-	13,191,439	12.25%
2021	1,662,507	1,662,507	-	13,571,487	12.25%
2022	1,651,243	1,651,243	-	13,479,535	12.25%
2023	1,545,380	1,545,380	-	13,438,089	11.50%
2024	1,540,961	1,540,961	-	13,399,662	11.50%
2025	1,541,554	1,541,554	-	13,404,820	11.50%

See notes to the required supplementary information.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

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

	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability:									
Beginning total OPEB liability	<u>\$ 26,936,857</u>	<u>\$ 28,601,349</u>	<u>\$ 34,047,695</u>	<u>\$ 39,118,519</u>	<u>\$ 19,770,028</u>	<u>\$ 20,498,035</u>	<u>\$ 18,245,988</u>	<u>\$ 18,371,992</u>	<u>\$ 22,962,150</u>
Service cost	681,207	752,735	1,003,163	1,014,957	429,931	436,239	281,788	484,457	486,530
Interest	1,616,211	1,692,533	1,293,440	1,347,206	425,232	430,175	613,157	622,346	882,593
Changes of benefit terms	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(632,926)	(554,619)	1,831,813	(22,957,705)	527,343	4,124,742	1,275,337	6,837,770	788,412
Changes of assumptions	-	4,340,624	2,193,337	2,500,868	403,062	(6,078,121)	(193,963)	(711,605)	(3,122,821)
Benefit payments	-	(784,927)	(1,250,929)	(1,253,817)	(1,057,561)	(1,165,082)	(1,850,315)	(2,642,810)	(1,008,631)
Net change in total OPEB liability	1,664,492	5,446,346	5,070,824	(19,348,491)	728,007	(2,252,047)	126,004	4,590,158	(1,973,917)
Ending total OPEB liability (A)	<u>\$ 28,601,349</u>	<u>\$ 34,047,695</u>	<u>\$ 39,118,519</u>	<u>\$ 19,770,028</u>	<u>\$ 20,498,035</u>	<u>\$ 18,245,988</u>	<u>\$ 18,371,992</u>	<u>\$ 22,962,150</u>	<u>\$ 20,988,233</u>
Plan Fiduciary Net Position:									
Beginning plan fiduciary net position	<u>\$ 950,852</u>	<u>\$ 1,208,848</u>	<u>\$ 1,028,246</u>	<u>\$ 828,494</u>	<u>\$ 594,184</u>	<u>\$ 686,697</u>	<u>\$ 622,494</u>	<u>\$ 336,206</u>	<u>\$ -</u>
Contributions - employer	1,127,126	1,152,837	-	-	-	-	-	-	-
Net investment income	77,996	78,801	57,978	22,712	97,893	(58,464)	14,529	17,210	-
Benefit payments	(947,126)	(1,402,837)	(250,000)	(250,000)	-	-	(300,000)	(353,186)	-
Administrative expense	-	(9,403)	(7,730)	(7,022)	(5,380)	(5,739)	(817)	(230)	-
Net change in plan fiduciary net position	257,996	(180,602)	(199,752)	(234,310)	92,513	(64,203)	(286,288)	(336,206)	-
Plan fiduciary net position - ending (B)	<u>\$ 1,208,848</u>	<u>\$ 1,028,246</u>	<u>\$ 828,494</u>	<u>\$ 594,184</u>	<u>\$ 686,697</u>	<u>\$ 622,494</u>	<u>\$ 336,206</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB Liability (A - B)	<u>\$ 27,392,501</u>	<u>\$ 33,019,449</u>	<u>\$ 38,290,025</u>	<u>\$ 19,175,844</u>	<u>\$ 19,811,338</u>	<u>\$ 17,623,494</u>	<u>\$ 18,035,786</u>	<u>\$ 22,962,150</u>	<u>\$ 20,988,233</u>
Plan fiduciary net position as a percentage of the total OPEB liability	4.23%	3.02%	2.12%	3.01%	3.35%	3.41%	1.83%	0.00%	0.00%
Covered-employee payroll	\$ 9,587,539	\$ 10,512,281	\$ 10,932,773	\$ 11,808,898	\$ 11,808,898	\$ 11,784,077	\$ 12,255,440	\$ 11,572,452	\$ 12,035,350
Sheriff's net OPEB liability as a percentage of covered-employee payroll	285.71%	314.10%	350.23%	162.38%	167.77%	149.55%	147.17%	198.42%	174.39%
Money-weighted rate of return on investments	8.20%	5.77%	4.88%	1.91%	2.96%	(9.35%)	2.24%	0.00%	0.00%
Notes to Schedule:									
Benefit Change:	None	None	None	None	None	None	None	None	None
Changes of Assumptions:	None	None	None	None	None	None	None	None	None
Discount Rate:	6.00%	3.87%	3.50%	2.10%	2.16%	3.54%	3.65%	3.93%	5.20%

This schedule is intended to cover 10 fiscal years. As each year ensues in the future, the information will be added until the schedule covers 10 years.

See notes to the required supplementary information.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Schedule of Employer's OPEB Contributions
For the Year Ended June 30, 2025

Year ended June 30,	Actuarially Required Contribution	Contributions in Relation to Actuarially Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2017	\$ 2,580,395	\$ 1,062,600	\$ 1,517,795	\$ 9,587,539	11.08%
2018	2,742,770	534,927	2,207,843	10,512,281	5.09%
2019	2,882,656	1,000,929	1,881,727	10,932,773	9.16%
2020	3,096,837	1,003,817	2,093,020	11,808,898	8.50%
2021	1,311,051	1,057,561	253,490	11,808,898	8.96%
2022	1,340,393	1,165,082	175,311	11,784,077	9.89%
2023	1,244,809	1,550,315	(305,506)	12,255,440	12.65%
2024	1,483,602	2,289,624	(806,022)	11,572,452	19.79%
2025	1,803,170	1,008,631	794,539	12,035,350	8.38%

Notes to Schedule:

Actuarial cost method: Individual Entry Age Normal

Amortization method: Level dollar, open

Amortization period: 30 years

Asset valuation method: Market value

Inflation: 2.5% annually

Healthcare trend: 5.5% annually for 10 years, 4.5% thereafter

Salary increases: 4.0% annually

Discount rate:

3.93% annually (beginning of year to determine ADC)

5.20% (as of end of year measurement date)

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

See notes to the required supplementary information.

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Notes to the Required Supplementary Information
For the Year Ended June 30, 2025

(1) Budget and Budgetary Accounting

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

1. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. 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.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. 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.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. Budgetary comparisons presented for the General Fund in the accompanying financial statements are on this non-GAAP budgetary basis. Budgeted amounts included in the accompanying financial statements 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.

(3) OPEB Plan

Benefit Changes – None

Discount rate – Rate increased from 3.93% at the beginning of the year to 5.20% at the end of the year.

SUPPLEMENTARY INFORMATION

PLAQUEMINES PARISH SHERIFF
Point-A-La-Hache, Louisiana

Justice System Funding Schedule – Collecting/Disbursing Schedule
As Required by Act 7 of the 2020 Regular Legislative Session
Cash Basis Presentation
June 30, 2025

	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
1. Beginning Cash Balance	890,743	1,206,425
2. Collections		
a. Civil Fees	246,598	567,334
b. Bond Fees	65,644	56,978
c. Cash Bonds	210,407	214,698
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	514,805	439,576
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	173,317	256,268
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	17,472	24,940
k. Service Fees	-	-
l. Collection Fees	9,831	-
m. Interest Earnings on Collected Balances	0	-
n. Other	42,554	56,386
Total Collected	1,280,628	1,616,180
3. Deductions: Collections Retained by the Plaquemines Parish Sheriff		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	31,206	70,497
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	28,599	37,803
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	-	-
b. Bond Fees	24,472	30,169
c. Cash Bonds	14,657	14,417
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	47,011	107,698
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	37,377	53,665
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	2,685	4,618
Total Collections Retained by the Plaquemines Parish Sheriff	186,007	318,866
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and		
a. Collection/Processing Fees Paid to Third Party Entities	15,502	789
b. Civil Fee Refunds	177,016	458,599
c. Bond Refunds	129,975	88,965
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	22,085	56,832
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	344,578	605,184
5. Deductions: Total Disbursements to Other Governments & Nonprofits	434,361	813,294
6. Total Amounts Disbursed/Retained	964,946	1,737,344
7. Ending Cash Balance	1,206,425	1,085,261
8. Ending Balance of "Partial Payments" Collected but not Disbursed	349,180	367,615
9. Other Information:		
I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances]	-	-
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	-	-

PLAQUEMINES PARISH SHERIFF
Point-A-La-Hache, Louisiana

Justice System Funding Schedule – Collecting/Disbursing Schedule (continued)
As Required by Act 7 of the 2020 Regular Legislative Session
Cash Basis Presentation
June 30, 2025

5. Details of Disbursements To <u>Other</u> Governments & Nonprofits (Do not include amounts retained by your entity in this table.)					
Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
Supreme Court	\$86. Judicial College; education account; sources of funds	R.S. 13:86	f. Criminal Court Costs/Fees	982	1,849
25th Judicial District Court Divisions A and B	\$996.66. Judicial Expense Fund for Twenty-Fifth Judicial District	R.S. 13:996.66	f. Criminal Court Costs/Fees	29,760	55,815
25th Judicial District Court Divisions A and B	Surety fees	R.S. 15:571.11	f. Criminal Court Costs/Fees	15,301	39,545
LA Commission on Law Enforcement and Administration of Criminal Justice	LCLE TRAINING & ASSISTANCE FUND	R.S. 46:1816	f. Criminal Court Costs/Fees	4,067	7,658
LA Commission on Law Enforcement and Administration of Criminal Justice	LCLE CRIME VICTIMS FUND	R.S. 46:1816(D)	f. Criminal Court Costs/Fees	1,260	2,318
LA Commission on Law Enforcement and Administration of Criminal Justice	ACT 832 DRUG ABUSE EDUCATION	R.S. 15:1224	f. Criminal Court Costs/Fees	400	300
Crime Stoppers of CENLA Inc	Art. 895.4. Probation; fees; certified crime stoppers organizations	CCRP 895.4	f. Criminal Court Costs/Fees	3,886	7,210
Department of Wildlife and Fisheries	\$2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	180	370
25th Judicial District Criminal Court Fund Plaquemines	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	h. Criminal Fines – Other/Non-Contempt	131,354	246,277
25th Judicial District Public Defender	Includes At 942 and Surety	R.S. 15:571.11	f. Criminal Court Costs/Fees	99,787	184,550
Plaquemines Parish Clerk of Court	Includes act 942 fees	R.S. 13:846	f. Criminal Court Costs/Fees	35,286	64,601
Out of State: State of Louisiana sex offender registry	Art. 895.4. Probation; fees; certified crime stoppers organizations	CCRP 895.4	j. Probation/Parole/Supervision Fees	1,320	4,970
Plaquemines Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	6,672	15,237
District Attorney for the 25th Judicial District	Includes act 942 and surety	R.S. 13:10.4	f. Criminal Court Costs/Fees	55,132	95,800
District Attorney for the 25th Judicial District	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	h. Criminal Fines – Other/Non-Contempt	20,740	38,535
Department of Public Safety and Corrections Public Safety Services	Art. 887. Defendant's liability for costs; suspension of costs; no advance costs	CCRP 887 (C)	f. Criminal Court Costs/Fees	275	350
Department of the Treasury	Art. 887. Defendant's liability for costs; suspension of costs; no advance costs	CCRP 887 (F)(1)	f. Criminal Court Costs/Fees	5,950	11,139
Department of the Treasury	\$2633. Traumatic Head and Spinal Cord Injury Trust Fund	R.S. 46:2633	f. Criminal Court Costs/Fees	9,755	18,040
25th Judicial District Criminal Court Fund Plaquemines	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	f. Criminal Court Costs/Fees	10,280	17,100
24th Judicial District Court Drug Lab Fund	act 942 fees	R.S. 15:571.11	f. Criminal Court Costs/Fees	1,974	1,630

OTHER INFORMATION

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana
General Fund

Budgetary Comparison Schedule - Revenues
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual GAAP Basis	Adjustments to Budget Basis	Actual Budget Basis	Variance with Final Budget Positive (Negative)
Taxes:						
Ad valorem	\$ 15,425,000	\$ 17,025,000	\$ 17,278,929	\$ -	\$ 17,278,929	\$ 253,929
Intergovernmental:						
Grants	216,500	355,057	115,527	-	115,527	(239,530)
Refuge revenue sharing (payment in lieu)	3,000	3,000	5,303	-	5,303	2,303
State of Louisiana -						
Revenue sharing	216,000	218,000	217,768	-	217,768	(232)
Poker machines	321,000	345,500	351,342	-	351,342	5,842
Supplemental pay	1,124,000	988,000	1,067,236	-	1,067,236	79,236
Total intergovernmental	1,880,500	1,909,557	1,757,176	-	1,757,176	(152,381)
Fees, charges, and commissions for services:						
Feeding and keeping prisoners	8,607,000	9,883,500	9,733,818	-	9,733,818	(149,682)
Re-entry program prisoners	1,400,000	1,000,000	992,664	-	992,664	(7,336)
Civil and criminal fees	1,117,950	706,905	873,678	-	873,678	166,773
Reimbursements - various	3,026,910	3,139,410	3,437,720	-	3,437,720	298,310
Commissary / telephone commissions	1,200,000	1,242,000	1,287,045	-	1,287,045	45,045
Impact fees (venture global)	1,350,000	1,350,000	1,350,000	-	1,350,000	-
Administrative allowance	-	600,000	630,131	-	630,131	30,131
Witness fees	1,500	500	115	-	115	(385)
Total fees, charges, and commissions for services	16,703,360	17,922,315	18,305,171	-	18,305,171	382,856
Interest income	75,000	80,000	202,936	-	202,936	122,936
Miscellaneous:						
Contraband	10,000	6,000	6,073	-	6,073	73
Miscellaneous	347,500	603,075	238,330	-	238,330	(364,745)
Rent	160,000	174,000	161,353	-	161,353	(12,647)
Donations	35,000	78,000	106,425	-	106,425	28,425
Total miscellaneous	552,500	861,075	512,181	-	512,181	(348,894)
Total revenues	\$ 34,636,360	\$ 37,797,947	\$ 38,056,393	\$ -	\$ 38,056,393	\$ 258,446

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana
General Fund

Budgetary Comparison Schedule - Expenditures
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual GAAP Basis	Adjustments to Budget Basis	Actual Budget Basis	Variance with Final Budget Positive (Negative)
Current:						
Public Safety -						
Personal services and related benefits:						
Sheriff's salary and expense allowance	\$ 190,000	\$ 213,934	\$ 213,799	\$ -	\$ 213,799	\$ 135
Deputies' salaries	16,149,000	17,511,380	17,366,065	-	17,366,065	145,315
Pension and payroll taxes	3,415,000	3,345,000	3,370,553	-	3,370,553	(25,553)
Total personnel service and related benefits	19,754,000	21,070,314	20,950,417	-	20,950,417	119,897
Operating services:						
Hospitalization insurance	3,250,000	3,900,000	3,055,776	-	3,055,776	844,224
Hospitalization reinsurance/admin. fee	1,000,000	1,000,000	956,735	-	956,735	43,265
Life insurance	233,000	287,000	320,113	-	320,113	(33,113)
Auto insurance	675,000	675,000	731,750	-	731,750	(56,750)
Deputy liability insurance	309,500	283,500	373,058	-	373,058	(89,558)
Other liability insurance	290,500	310,500	228,967	-	228,967	81,533
Total operating services	5,758,000	6,456,000	5,666,399	-	5,666,399	789,601
Operations and maintenance:						
Auto fuel and oil	956,000	957,000	1,149,854	-	1,149,854	(192,854)
Auto maintenance	450,000	950,000	1,123,550	-	1,123,550	(173,550)
Deputy uniforms, supplies, etc.	171,000	306,000	319,765	-	319,765	(13,765)
Office supplies and expenses	365,000	493,000	511,213	-	511,213	(18,213)
Recordation expenses	35,000	35,000	34,104	-	34,104	896
Leases and rentals	97,415	101,650	313,746	-	313,746	(212,096)
Utilities	731,500	846,600	924,392	-	924,392	(77,792)
Telephone	96,000	113,000	125,361	-	125,361	(12,361)
Prisoner feeding and maintenance	2,334,000	2,357,500	2,458,730	-	2,458,730	(101,230)
Legal fees	5,000	30,000	27,684	-	27,684	2,316
Other professional fees	1,127,000	505,520	529,642	-	529,642	(24,122)
Criminal investigation expense	35,000	97,000	98,051	-	98,051	(1,051)
Equipment maintenance	407,000	630,500	682,969	-	682,969	(52,469)
Boat and computer maintenance	25,000	32,500	31,830	-	31,830	670
Witness fees	-	-	-	-	-	-
Membership dues	125,000	150,000	153,985	-	153,985	(3,985)
Grant expenses	25,000	105,922	44,491	-	44,491	61,431
Other	498,500	542,810	585,472	-	585,472	(42,662)
Total operations and maintenance	7,483,415	8,254,002	9,114,839	-	9,114,839	(860,837)

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana
General Fund

Budgetary Comparison Schedule - Expenditures (Continued)
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual GAAP Basis	Adjustments to Budget Basis	Actual Budget Basis	Variance with Final Budget Positive (Negative)
Debt service:						
Bond principal payments	1,020,000	753,719	675,000	-	675,000	78,719
Lease/subscription principal payments	-	295,281	295,281	-	295,281	-
Interest	266,500	276,500	300,783	-	300,783	(24,283)
Total debt service	<u>1,286,500</u>	<u>1,325,500</u>	<u>1,271,064</u>	<u>-</u>	<u>1,271,064</u>	<u>54,436</u>
Capital outlay:						
Buildings and improvements	-	167,120	167,572	-	167,572	(452)
Equipment	20,000	169,371	22,817	-	22,817	146,554
Vehicles	-	43,500	43,498	-	43,498	2
Total capital outlay	<u>20,000</u>	<u>379,991</u>	<u>233,887</u>	<u>-</u>	<u>233,887</u>	<u>146,104</u>
Total expenditures	<u>\$ 34,301,915</u>	<u>\$ 37,485,807</u>	<u>\$ 37,236,606</u>	<u>\$ -</u>	<u>\$ 37,236,606</u>	<u>\$ 249,201</u>

STATE OF LOUISIANA, PARISH OF PLAQUEMINES

AFFIDAVIT

Gerald A. Turlich, Jr., Sheriff of Plaquemines

BEFORE ME, the undersigned authority, personally came and appeared, Gerald A. Turlich, Jr., the sheriff of Plaquemines Parish, State of Louisiana, who after being duly sworn, deposed and said:

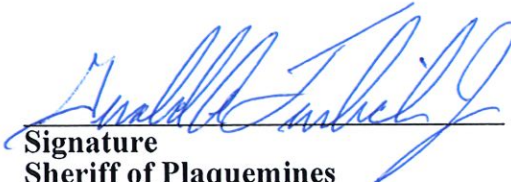
The following information is true and correct:

\$1,067,780 is the amount of cash on hand in the tax collector account on June 30, 2025;

He further deposed and said:

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

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


Signature
Sheriff of Plaquemines

SWORN to and subscribed before me, Notary, this 20th day of November, 2025
in Belle Chasse, Louisiana.
(City/Town)

Monica Nicosia (Signature)
MONICA NICOSIA (Print), # 81045
Notary Public
Ex-officio (Commission)

**INTERNAL CONTROL
COMPLIANCE
AND
OTHER MATTERS**

Champagne & Company, LLC

Certified Public Accountants

Russell F. Champagne, CPA, CGMA*
Penny Angelle Scruggins, CPA, CGMA*
Shayne M. Breaux, CPA*

*A Professional Accounting Corporation

113 East Bridge Street
PO Box 250
Breaux Bridge, LA 70517
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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*

The Honorable Gerald A. Turlich, Jr.
Plaquemines Parish Sheriff
Pointe-A-La-Hache, 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 Plaquemines Parish Sheriff, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Plaquemines Parish Sheriff's basic financial statements, and have issued our report thereon dated December 12, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Plaquemines 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 Plaquemines Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plaquemines 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule prior and current year audit findings and management's corrective action plan as item 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

Plaquemines Parish Sheriff's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Plaquemines Parish Sheriff's response to the finding identified in our audit and described in the accompanying schedule of prior and current year audit findings and management's corrective action plan. The Plaquemines Parish Sheriff's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Champagne & Company, LLC

Certified Public Accountants

Breaux Bridge, Louisiana
December 12, 2025

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

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

I. Prior Year Findings:

Internal Control Over financial Reporting

2024-001 – Segregation of Accounting Functions; Year Initially Occurred – Unknown

Finding:

The Sheriff's department did not have sufficient segregation of functions within the accounting system.

Status:

Unresolved. See item 2025-001.

Compliance

There were no items at June 30, 2024.

Management Letter Items

There were no items at June 30, 2024.

II. Current Year Findings:

Internal Control Over Financial Reporting

2025-001 – Segregation of Accounting Functions; Year Initially Occurred – Unknown

Condition and Criteria:

The Sheriff's department did not have sufficient segregation of functions within the accounting system.

Effect:

This condition represents a material weakness in the internal control of the Sheriff's department.

Cause:

The condition resulted because of the small number of employees in the accounting department.

(continued)

PLAQUEMINES PARISH SHERIFF
Pointe-A-La-Hache, Louisiana

Schedule of Prior and Current Year Audit Findings and
Management's Corrective Action Plan (Continued)
For the Year Ended June 30, 2025

Recommendation:

No plan is considered necessary due to the fact that it would not be cost effective to implement a plan.

Management's Corrective Action Plan:

Sheriff Gerald A. Turlich, Jr., periodically evaluates the feasibility and sustainability of sufficient internal controls. If further segregation of accounting functions is determined to be feasible and sustainable, the Sheriff will implement such changes.

Compliance

There are no findings reported at June 30, 2025.

Management Letter Items

There are no items reported at June 30, 2025.

PLAQUEMINES PARISH SHERIFF
Pointe-à-La-Hache, Louisiana

Statewide Agreed-Upon Procedures Report

Year Ended June 30, 2025

Champagne & Company, LLC

Certified Public Accountants

Russell F. Champagne, CPA, CGMA*
Penny Angelle Scruggins, CPA, CGMA*
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*A Professional Accounting Corporation

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES FOR THE YEAR ENDED JUNE 30, 2025

To the Management of Plaquemines Parish Sheriff and the Louisiana Legislative Auditor:

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

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

The procedures and associated findings are as follows:

1) Written Policies and Procedures.

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

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

No exceptions noted.

- 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.

No exceptions noted.

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

No exceptions noted.

- 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).

No exceptions noted.

- 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 rates of pay or approval and maintenance of pay rate schedules.

No exceptions noted.

- 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.

No exceptions noted.

- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exceptions noted.

- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

No exceptions noted.

- 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.

No exceptions noted.

- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No exceptions noted.

- 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.

We performed the procedure and discussed the results with management.

- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

No exceptions noted.

2) Board or Finance Committee

Plaquemines Parish Sheriff's Office is not required to maintain minutes; therefore, these steps are not applicable.

- 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, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - 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.

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:

Obtained a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Management identified the entity's main operating account. Obtained bank statements and reconciliations for the main operating account and 4 additional accounts for one random month during the period.

- 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);
No exceptions noted.
- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and
No exceptions noted.
- 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.

No exceptions noted.

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 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.

- 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 (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that

Obtained a listing of collection locations for each deposit site and management's representation that the listing is complete. Obtained written policies and procedures relating to employee job duties.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

No exceptions noted.

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

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases) was not tested at June 30, 2025 (Year 2) due to the fact that there were no exceptions noted in the prior year (Year 1).

- 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).
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then 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 or making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - 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;
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - 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.
- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
 - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

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

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

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards) was not tested at June 30, 2025 (Year 2) due to the fact that there were no exceptions noted in the prior year (Year 1).

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- 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., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

Travel and Travel Related Expense Reimbursements (excluding card transactions) was not tested at June 30, 2025 (Year 2) due to the fact that there were no exceptions noted in the prior year (Year 1).

- 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 and 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
- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana (doa.la.gov/doa/ost/ppm-49-travel-guide/) or the U.S. General Services Administration (www.gsa.gov);

- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

8) Contracts

Contracts was not tested at June 30, 2025 (Year 2) due to the fact that there were no exceptions noted in the prior year (Year 1).

- 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. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
 - 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;
 - 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);
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
 - 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 that the invoice and related payment agreed to the terms and conditions of the contract.

9) Payroll and Personnel

Payroll and Personnel was not tested at June 30, 2025 (Year 2) due to the fact that there were no exceptions noted in the prior year (Year 1).

- 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.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
 - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- 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 and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- 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) have been paid, and any associated forms have been filed, by required deadlines.

10) Ethics

Ethics was not tested at June 30, 2025 (Year 2) due to the fact that there were no exceptions noted in the prior year (Year 1).

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
 - i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

11) Debt Service

Debt service was not tested at June 30, 2025 (Year 2) due to the fact that there were no exceptions noted in the prior year (Year 1).

- 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 that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- 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).

12) Fraud Notice

Fraud Notice was not tested at June 30, 2025 (Year 2) due to the fact that there were no exceptions noted in the prior year (Year 1).

- 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 as required by R.S. 24:523.
- B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

13) Information Technology Disaster Recovery/Business Continuity

Information Technology Disaster Recovery/Business Continuity was not tested at June 30, 2025 (Year 2) due to the fact that it was not required to be tested in Year 2.

Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management"**:

- A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
- B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- E. 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. 42:1267. The requirements are as follows:
 - Hired before June 9, 2020 - completed the training; and
 - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

14) Prevention of Sexual Harassment

Prevention of Sexual Harassment was not tested at June 30, 2025 (Year 2) due to the fact that there were no exceptions noted in the prior year (Year 1).

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

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

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

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

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

Champagne & Company, LLC
Certified Public Accountants

Breaux Bridge, Louisiana
December 12, 2025