EAST FELICIANA PARISH SHERIFF

Clinton, Louisiana

Financial Report

Year Ended June 30, 2026

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INDEPENDENT AUDITOR'S REPORT

The Honorable Jeffery E. Travis
East Feliciana Parish Sheriff
Clinton, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Feliciana Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Sheriff as of June 30, 2026, and the respective changes in financial position, and where applicable, cash flows 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter Regarding Change in Accounting Principle

As described in Note 2 to the financial statements, the Sheriff adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements,* during the year ended June 30, 2026. The implementation of this standard resulted in changes to the proprietary fund financial statements presentation and changes to the presentation and disclosures within the Required Supplementary Information (RSI) budgetary comparison schedules and the accompanying notes to RSI. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, schedule of changes in total OPEB liability and related ratios, schedule of employer's share of net pension liability, and the schedule of employer contributions on pages 47 through 53 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The accompanying custodial funds combining statements and justice system funding schedule 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 custodial funds combining statements and justice system funding schedule 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 tax collector fund affidavit and the general fund expenditures budgetary comparison schedule but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2026, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 29, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Net Position
June 30, 2026

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and interest-bearing deposits	$ 3,505,996	$ 111,450	$ 3,617,446
Investments	706,781	-	706,781
Receivables	-	42,231	42,231
Due from other governmental units	340,067	-	340,067
Inventory	3,542	14,065	17,607
Prepaid items	12,420	-	12,420
Capital assets, net	1,271,678	-	1,271,678
Total assets	5,840,484	167,746	6,008,230
DEFERRED OUTFLOWS OF RESOURCES			
Pension plan	880,719	-	880,719
OPEB	276,373	-	276,373
Total deferred outflows of resources	1,157,092	-	1,157,092
LIABILITIES			
Accounts and other accrued payables	212,746	1,707	214,453
Long-term liabilities:			
Compensated absences -			
Due within one year	44,268	-	44,268
Due after one year	250,852	-	250,852
Other post employment benefits payable	5,067,536	-	5,067,536
Net pension liability	1,089,129	-	1,089,129
Total liabilities	6,664,531	1,707	6,666,238
DEFERRED INFLOWS OF RESOURCES			
Pension plan	772,629	-	772,629
OPEB	1,853,716	-	1,853,716
Total deferred inflows of resources	2,626,345	-	2,626,345
NET POSITION			
Net investment in capital assets	1,271,678	-	1,271,678
Unrestricted	(3,564,978)	166,039	(3,398,939)
Total net position	$ (2,293,300)	$ 166,039	$ (2,127,261)

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Activities
Year Ended June 30, 2026

Activities	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities	Net (Expense) Revenues and Changes in Net Position: Business-Type Activities	Net (Expense) Revenues and Changes in Net Position: Total
Governmental activities:							
Public safety:							
Law enforcement	$ 6,997,202	$ 3,731,934	$ 1,448,016	$ 427,893	$ (1,389,359)	$ -	$ (1,389,359)
Business-type activities:							
Commissary	324,781	467,971	-	-	-	143,190	143,190
Total	$ 7,321,983	$ 4,199,905	$ 1,448,016	$ 427,893	(1,389,359)	143,190	(1,246,169)
General revenues:							
Taxes -							
Property taxes, levied for general purposes					2,401,258	-	2,401,258
State revenue sharing					47,792	-	47,792
Nonemployer pension contribution					185,801	-	185,801
Miscellaneous					10,860	-	10,860
Interest and investment earnings					40,050	686	40,736
Transfers					120,000	(120,000)	-
Total general revenues and transfers					2,805,761	(119,314)	2,686,447
Change in net position					1,416,402	23,876	1,440,278
Net position - beginning					(3,709,702)	142,163	(3,567,539)
Net position - ending					$ (2,293,300)	$ 166,039	$ (2,127,261)

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

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

Enterprise Fund

Commissary Fund

To account for the provision of a commissary to the inmates housed by the Sheriff. All activities necessary to provide such services are accounted for in this fund.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Balance Sheet - Governmental Fund
June 30, 2026

	General Fund
ASSETS	
Cash and interest-bearing deposits	$ 3,505,996
Investments	706,781
Due from other governmental units	340,067
Inventory	3,542
Prepaid items	12,420
Total assets	$ 4,568,806
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
Liabilities:	
Accounts payable	$ 110,097
Other accrued liabilities	102,649
Total liabilities	212,746
Deferred inflows of resources:	
Unavailable revenue - delinquent ad valorem taxes	5,024
Fund balance:	
Nonspendable	15,962
Unassigned	4,335,074
Total fund balance	4,351,036
Total liabilities, deferred inflows of resources, and fund balance	$ 4,568,806

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2026

Total fund balance for the governmental fund at June 30, 2026		$ 4,351,036
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 fund. Those assets consist of:		
Construction in progress	$ 114,414	
Buildings, net of $86,025 accumulated depreciation	370,823	
Furniture, fixtures, and equipment, net of $94,145 accumulated depreciation	77,147	
Vehicles, net of $621,360 accumulated depreciation	709,294	1,271,678
Deferred outflows of resources are not available resources, and therefore, are not reported in the funds:		
Pension plan		880,719
OPEB		276,373
Some of the Sheriff's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources at the fund level.		
Unavailable revenue - delinquent ad valorem taxes		5,024
Some liabilities are not due and payable from current financial resources and are, therefore not reported in the fund. These liabilities consist of the following:		
Compensated absences payable	(295,120)	
Other post employment benefits payable	(5,067,536)	
Net pension liability	(1,089,129)	(6,451,785)
The deferred inflows of resources are not payable from current expendable resources and, therefore are not reported in the fund.		
Pension plan		(772,629)
OPEB		(1,853,716)
Total net position of governmental activities at June 30, 2026		$ (2,293,300)

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund
Year Ended June 30, 2026

	General Fund
Revenues:	
Ad valorem taxes	$ 2,400,062
Intergovernmental revenues -	
Grants	1,320,514
State revenue sharing	47,792
State supplemental pay	127,502
Local government	232,697
Fees, charges, and commissions for services -	
Civil and criminal	217,510
Feeding and keeping prisoners	3,080,605
Other	201,122
Donations	300,000
Interest income	40,050
Miscellaneous	10,860
Total revenues	7,978,714
Expenditures:	
Current -	
Public safety:	
Personal services and related benefits	3,811,591
Operating services	1,134,776
Operations and maintenance	1,507,544
Travel and other charges	75,297
Capital outlay	420,585
Total expenditures	6,949,793
Excess of revenues over expenditures	1,028,921
Other financing sources (uses)	
Transfers in	120,000
Net change in fund balance	1,148,921
Fund balance, beginning	3,202,115
Fund balance, ending	$ 4,351,036

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
Year Ended June 30, 2026

Total net change in fund balance for the year ended June 30, 2026 per the statement of revenues, expenditures and changes in fund balance		$ 1,148,921
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlay 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 an expenditure on statement of revenues, expenditures and changes in fund balance	$ 397,770	
Donated assets	127,893	
Depreciation expense for the year ended June 30, 2026	(254,481)	
Disposal of capital assets	(10,583)	260,599
Some of the Sheriff's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures, and therefore, are reported as deferred inflows of resources at the fund level.		
Net change in unavailable revenue - delinquent ad valorem taxes		1,196
Some long-term liabilities are not recognized at the fund level because they do not represent a claim on current financial resources. Expenses at the government-wide level are recognized when these liabilities are incurred, while expenditures are recognized at the fund level when cash payments are made. The amounts below represent the difference between the expenses incurred at the government-wide level and the current financial resources expended at the fund level.		
Judgment payable	105,000	
Compensated absences payable	(44,640)	
Other post employment benefits payable, net	(153,599)	
Net pension liability	98,925	5,686
Total change in net position for the year ended June 30, 2026 per the statement of activities		$ 1,416,402

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Net Position
Proprietary Fund
June 30, 2026

ASSETS	
Current assets:	
Cash and interest-bearing deposits	$ 111,450
Receivables	42,231
Inventory	14,065
Total assets	167,746
LIABILITIES	
Current liabilities:	
Accounts and other payables	1,707
NET POSITION	
Unrestricted	166,039
Total net position	$ 166,039

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
Year Ended June 30, 2026

Operating revenues:	
Sales	$ 467,971
Operating expenses:	
Cost of goods sold	324,781
Operating income	143,190
Noncapital subsidies:	
Transfers out	(120,000)
Operating income and noncapital subsidies	23,190
Other non-operating revenues (expenses):	
Interest income	686
Change in net position	23,876
Net position, beginning	142,163
Net position, ending	$ 166,039

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Cash Flows
Proprietary Fund Type - Enterprise
Year Ended June 30, 2026

Cash flows from operating activities:	
Receipts from customers	$ 458,878
Payments to suppliers	(319,925)
Net cash provided by operating activities	138,953
Cash flows from noncapital financing activities:	
Subsidies provided - transfers to general fund	(120,000)
Cash flows from investing activities:	
Interest earned	686
Net increase in cash and cash equivalents	19,639
Cash and cash equivalents, beginning of period	91,811
Cash and cash equivalents, end of period	$ 111,450
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	$ 143,190
Changes in current assets and liabilities -	
Increase in receivables	(9,093)
Decrease in inventory	4,810
Increase in accounts and other payables	46
Net cash provided by operating activities	$ 138,953

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2026

	Custodial Funds
ASSETS	
Cash	$ 31,629
Interest-bearing deposits	392,640
Receivables	40,736
Total assets	465,005
LIABILITIES	
Accounts payable	153,851
NET POSITION	
Restricted for individuals, organizations, other governments	$ 311,154

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2026

	Custodial Funds
Additions:	
Sheriff's sales, suits, and seizures	$ 510,654
Garnishments	171,536
Bonds	37,750
Bonds, fines, forfeitures and costs	316,408
Inmate deposits	303,950
Taxes, fees, etc., paid to tax collector	20,035,993
Prisoner work release fees	826,130
Other	79,992
Total additions	22,282,413
Deductions:	
Taxes, fees, etc., distributed to taxing bodies and others	20,065,395
Deposits settled to -	
Clerk of Court	86,495
Police Jury	138,639
District Attorney	64,331
Indigent defender board	89,135
Litigants, attorneys, others, etc.	619,675
Refunds	71,750
Inmate withdrawals	1,183,682
Total deductions	22,319,102
Net change in fiduciary net position	(36,689)
Net position - beginning	347,843
Net position - ending	$ 311,154

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Basic Financial Statements

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the East Feliciana Parish Sheriff (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, sportsmen's licenses, and fines, costs, and bond forfeitures imposed by the district court.

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

The accounting and reporting policies of the East Feliciana Parish Sheriff conform to accounting principles generally accepted in the United States of America as applicable to governments as established by the Governmental Accounting Standards Board.

(1) Summary of Significant Accounting Policies

The accompanying basic financial statements of the East Feliciana Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Reporting Entity

For financial reporting purposes, the Sheriff includes all funds and activities that are controlled by the Sheriff. 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 police jury as required by Louisiana law, the Sheriff is financially independent.

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

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The government-wide financial statements provide operational accountability information for the Sheriff as an economic unit. The government-wide financial statements report the Sheriff's ability to maintain service levels and continue to meet its obligations as they come due. The statements include all governmental activities and all business-type activities of the primary government. Fiduciary funds are omitted from the government-wide financial statements.

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

Fund Financial Statements (FFS)

The accounts of the Sheriff are organized and operated on the basis of funds, each of which is considered to be an independent fiscal and accounting entity. The operations of each fund are accounted for within separate sets of self-balancing accounts, which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/net position, revenues, and expenditures/expenses, and transfers. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund financial statements report detailed information about the Sheriff. The various funds of the Sheriff are classified into three categories: governmental, proprietary, and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column.

Major funds are determined as funds whose revenues, expenditures/expenses, assets and deferred outflows of resources, or liabilities and deferred inflows of resources are at least ten percent of the totals for all governmental and enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds for the same item or funds designated as major at the discretion of the Sheriff. The Sheriff reports the General Fund and the Commissary Fund as major funds and has no nonmajor funds. The Sheriff uses the following funds, grouped by fund type.

Governmental Fund -

Governmental funds are those through which most governmental functions of the Sheriff are financed. The acquisition, use, and balance of the Sheriff's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

General Fund -

The General Fund is the primary operating fund of the Sheriff and is used to account for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Sheriff policy.

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balance for the General Fund, the Sheriff's only governmental fund. Reconciliations are presented to explain the differences between the General Fund's fund balance and net change in fund balance and the net position and change in net position of the governmental activities in the government-wide financial statements.

Proprietary Fund -

Proprietary funds are used to account for the Sheriff's ongoing operations and activities which are similar to those often found in the private sector where the intent is that costs of providing goods and services be recovered through user charges. The proprietary fund maintained by the Sheriff is an enterprise fund.

Enterprise Fund -

Enterprise funds are proprietary funds that are used to report activities for which a fee is charged to external users. These funds account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the government body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the government body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Sheriff's major enterprise fund is the Commissary Fund.

Fiduciary Funds -

Custodial funds account for assets held by the Sheriff for various local governments, inmates, and others. Fiduciary fund statements are prepared using the economic resources measurement focus and full accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

The measurement focus determines the accounting and financial reporting treatment applied to a fund. The governmental and business-type activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The fund financial statements use either the current financial resources measurement focus or the economic resources measurement focus as appropriate. Governmental funds use the current financial resources measurement focus. The measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income. The measurement focus of the proprietary fund type, the flow of economic resources, is based upon determination of net income, net position, and cash flows.

The accrual basis of accounting is used throughout the government-wide statements; conversely, the financial statements of the governmental funds have been prepared in accordance with the modified accrual basis of accounting, whereby revenues are recognized when considered both measurable and available to finance expenditures of the current period. For this purpose, the Sheriff considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. An exception to this is grants collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. The Sheriff considers reimbursement amounts received within one year as available. The Sheriff accrues intergovernmental revenue, ad valorem tax revenue, charges for services, and investment income based upon this concept. Expenditures generally are recognized when the related fund liabilities are incurred and become payable in the current period. Proceeds of debt are reported as other financing sources, and principal and interest on long-term debt, as well as expenditure related to compensated absences and claims and judgments, are recorded as expenditure when paid.

Interest on invested funds is recognized when earned. Intergovernmental revenues that are reimbursement for specific purposes or projects are recognized in the period in which the expenditures are recorded. All other revenue items are considered to be measurable and available only when the cash is received by the Sheriff. Transfers between the governmental and proprietary funds are recorded when the related liability is incurred. These transfers do not represent revenues (expenditure) to the Sheriff and are, therefore, reported as other financing sources (uses) in the governmental fund financial statements.

The financial statements of the enterprise fund have been prepared in accordance with the accrual basis of accounting. Accordingly, revenues are recorded when earned, and expenses and related liabilities are recorded when incurred.

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

Cash and interest-bearing deposits

Cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Sheriff. They are stated at cost, which approximates market.

For the purpose of the proprietary fund statement of cash flows, "cash and cash equivalents" includes all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of three months or less when purchased.

Investments

Local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments are stated at fair value.

Receivables

Receivables consist of amounts due from other governmental units and amounts due to the Commissary Fund from inmate accounts and others. Receivables are reported at the amount management expects to collect. Based on the nature of these receivables and the Sheriff's collection history, management considers all receivables at June 30, 2026, to be fully collectible. Accordingly, no allowance for uncollectible accounts has been recorded.

Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and is recorded as expense when consumed. Inventory of the Sheriff's Enterprise Fund consists of items purchased for resale to prisoners. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2026 are recorded as prepaid items.

Capital Assets

Capital assets, which include buildings, furniture, fixtures and equipment, and vehicles, are reported in the governmental activities column in the government- wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available. Donated assets are recorded as capital assets at acquisition value at the date of donation. The Sheriff maintains a threshold level of $1,500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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:

Vehicles	5 years
Buildings	10-40 years
Furniture, fixtures and equipment	5-7 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.

Compensated Absences

Employees of the Sheriff's office are granted on July 1st of each year 48 to 96 hours of sick leave and 48 to 144 hours of vacation depending upon the number of years of service as of June 30th. Vacation time up to 40 hours may be accumulated and carried over from one year to the next. Sick leave up to 500 hours may be accumulated and carried over from one year to the next. Employees who resign, retire or are dismissed from employment shall not be paid for any accrued vacation or sick leave.

The Sheriff accrues a liability for leave that has not been used if the leave is attributable to services already rendered, accumulate, and is more likely than not to be used for time off or otherwise paid or settled. Leave more likely than not to be settled through use is measured using the employee's pay rate as of year-end.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Sheriff has two items that qualify for reporting in this category, the deferred outflow of resources attributable to its pension plan and the deferred outflow of resources attributable to its total OPEB liability.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Sheriff has two items that qualify for reporting in this category, the deferred inflow of resources attributable to its pension plan and the deferred inflow of resources attributable to its total OPEB liability.

The Sheriff also reported deferred inflows of resources related to unavailable delinquent ad valorem tax revenue totaling $5,024 in the General Fund at June 30, 2026.

Postemployment benefits other than pensions (OPEB)

The total OPEB liability, deferred outflows of resources, and deferred inflows of resources related to OPEB and OPEB expense (see Note 10), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. In the governmental fund financial statements contributions are recognized as expenditures when due.

Pension Plan

The net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension, and pension expense (see Note 11), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Member's earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. 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 have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Non-employer contributions are recognized as revenue in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when made.

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, increased by deferred outflows of resources and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings, and by deferred inflows of resources, that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position consists of net position with constraints placed on the use either by external groups, such as creditors, grantors, and contributors, laws or regulations of other governments; or law through constitutional provisions or enabling legislation. It is the Sheriff's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.

c. Unrestricted net position consists of all other assets, deferred outflows of resources, liabilities and deferred inflows of resources that do not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily upon the extent to which the Sheriff is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The categories and their purposes are:

a. Nonspendable includes fund balance amounts that cannot be spent either because they are not in spendable form or because of legal or contractual constraints requiring they remain intact. The Sheriff's nonspendable fund balance includes inventories and prepaid items.

b. Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, grantors, contributors or amounts constrained due to constitutional provisions or enabling legislation or the laws or regulations of other governments.

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

d. Assigned includes fund balance amounts that are constrained by the Sheriff's intent to be used for specific purposes, that are neither restricted nor committed. The assignment of fund balance is authorized by a directive approved by the Sheriff.

e. Unassigned includes fund balance amounts which have not been classified within the above-mentioned categories.

It is the Sheriff's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Sheriff uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

Proprietary fund equity is classified as the same as in the government-wide statements.

E. Revenues and Expenditures

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. 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.

Operating Revenues and Expenses

Operating revenues and expenses are all revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are subsidies received and provided, contributions to permanent and term endowments, revenues and expenses related to financing, resources from the disposal of capital assets and inventory, and investment income and expenses. Noncapital subsidies, including transfers from the Commissary Fund to the General Fund, are reported separately from other nonoperating revenues and expenses.

Expenditures/Expenses

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

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities. In the fund financial statements, expenditures are classified by character in the governmental fund and as operating or nonoperating in the proprietary fund. In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to the use of economic resources.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. The Sheriff's only interfund transfers are from the Commissary Fund to the General Fund. In the statement of activities, these transfers are reported as transfers between governmental activities and business-type activities and are eliminated in the total column. In the proprietary fund statement of revenues, expenses, and changes in fund net position, transfers out are reported as noncapital subsidies.

F. Use of Estimates

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

(2) New Accounting Pronouncements

The Sheriff adopted GASB Statement No. 103, "Financial Reporting Model Improvements," during the year ended June 30, 2026. GASB Statement No. 103 enhances key components of the governmental financial reporting model by revising requirements related to Management's Discussion and Analysis (MD&A), reporting of unusual or infrequent items, proprietary fund financial statements presentation, major component unit reporting, and budgetary comparison information. The implementation of this statement resulted in changes to the presentation and certain disclosures within the financial statements. The adoption of GASB Statement No. 103 did not have a material effect on the Sheriff's beginning net position, fund balance, or results of operations for the current fiscal year.

The Sheriff adopted GASB Statement No. 104, "Disclosure of Certain Capital Assets," during the year ended June 30, 2026. This statement requires certain types of capital assets to be disclosed separately in the capital asset note disclosures – lease assets, intangible right-to-use assets recognized by an operator under a public-public partnership arrangement, subscription assets, and other intangible assets by major class – and requires capital assets held for sale to be disclosed separately, together with the carrying amount of any debt for which those assets are pledged as collateral. Statement No. 104 establishes note disclosure requirements only and does not change the recognition or measurement of any capital asset. At June 30, 2026, the Sheriff held no lease assets, no intangible right-to-use assets, no subscription assets, and no other intangible assets, and had not decided to pursue the sale of any capital asset. Accordingly, the adoption of Statement No. 104 had no effect on the Sheriff's financial statements or the capital asset disclosures at Note 8.

The Governmental Accounting Standards Board (GASB) has issued the following statement, which was not required to be implemented by the Sheriff for the year ended June 30, 2026.

- Statement No. 105, "Subsequent Events." This Statement establishes requirements for recognized and nonrecognized subsequent events and requires disclosure of the date through which subsequent events were evaluated. It is effective for fiscal years beginning after June 15, 2026, which for the Sheriff is the fiscal year ending June 30, 2027.

The Sheriff has not yet determined the effect of this Statement on its financial statements.

(3) Cash and Interest-bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2026, the Sheriff had cash and interest-bearing deposits (book balances) totaling $4,041,715 as follows:

	Government-wide Statement of Net Position		Fiduciary Funds Statement	
	Governmental Activities	Business-Type Activities	of Net Position	Total
Noninterest-bearing deposits	$ 64,747	$ -	$ 31,629	$ 96,376
Interest-bearing deposits	3,441,249	111,450	392,640	3,945,339
Total	$ 3,505,996	$ 111,450	$ 424,269	$ 4,041,715

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 the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates market. The Sheriff does not have a policy for custodial credit risk; however, under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the 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, 2026, are secured as follows:

Bank balances	$ 4,302,916
Federal deposit insurance	750,000
Pledged securities	3,552,916
Total	$ 4,302,916

Deposits in the amount of $3,552,916 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the Sheriff's name.

(4) Investments

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

Accounting standards require disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is an investment pool that, to the extent practical, invest in a manner consistent with accounting standards. The following facts are relevant for investment pools:

- Credit risk: LAMP is rated AAAm issued by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized, because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 60 days as of June 30, 2026.
- Foreign currency risk: Not applicable.

The investment in LAMP totaling $706,781 is stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

The Sheriff's investment in LAMP is measured at the net asset value per share (or its equivalent) practical expedient and is therefore not classified within the fair value hierarchy. There are no unfunded commitments and no restrictions on redemption, participants may withdraw funds on any business day.

(5) Ad Valorem Taxes

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

Ad valorem taxes are budgeted and recorded in the year for which levied and billed. For the year ended June 30, 2026, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 5.25 mills on property with net assessed valuations totaling $450,910,093.

Total law enforcement taxes levied during fiscal year 2026 were $2,367,278. Taxes receivable were $30,548 at June 30, 2026 and are reported as a component of Due from other Governments in the General Fund in these financial statements.

(6) Ex-officio Tax Collector

The amount of cash on hand in the tax collector account at June 30, 2026 was $107,516. The unsettled balances of the Tax Collector Fund at June 30, 2026 consisted of the following:

Parish licenses	$ 1,341
Taxes, notices, etc.	106,175
Total	$ 107,516

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

Parish Wide Taxes	$ 1,222,817
Police Jury (Constitution)	1,500,875
Parish Wide School (Maintenance)	7,639,185
Health Unit	1,348,091
Library	1,123,410
Law Enforcement	2,359,161
Assessment District	2,871,436
Fire District	2,808,524
Forest Acreage	12,904
911 Emergency	449,364
Fire Protection Fees	379,090
Louisiana Tax Commission	129,337
Total	$21,844,194

The amount of all taxes assessed and uncollected, by taxing authority is as follows:

	Decreases to tax roll	Adjudication of taxes	Other	Total
Parish Wide Taxes	$ 1,063	$ 570	$ 2,690	$ 4,323
Police Jury (Constitution)	1,388	714	3,248	5,350
Parish Wide School (Maintenance)	7,062	3,632	16,537	27,231
Health Unit	1,246	641	2,918	4,805
Library	1,039	534	2,432	4,005
Law Enforcement	2,181	1,122	5,107	8,410
Assessment District	2,655	1,365	6,216	10,236
Fire District	2,596	1,335	6,080	10,011
Forest Acreage	6	-	-	6
911 Emergency	415	214	973	1,602
Fire Protection	344	4,782	354	5,480
Total	$ 19,995	$ 14,909	$ 46,555	$ 81,459

(7) Due From Other Governmental Units

Amounts due from other governmental units totaling $340,067 at June 30, 2026 consisted of the following:

State of Louisiana:	
Maintenance of prisoners	$ 290,105
Maintenance of prisoners - parish	19,414
Ad valorem taxes	30,548
Total	$ 340,067

(8) Capital Assets

Capital asset activity for the year ended June 30, 2026 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Construction in progress	$ 23,356	$ 91,058	$ -	$ 114,414
Other capital assets:				
Buildings	456,848	-	-	456,848
Furniture, fixtures, and equipment	433,733	8,008	270,449	171,292
Vehicles	925,357	426,597	21,300	1,330,654
Total	1,839,294	525,663	291,749	2,073,208
Less: accumulated depreciation				
Buildings	72,594	13,431	-	86,025
Furniture, fixtures, and equipment	309,384	49,739	264,978	94,145
Vehicles	446,237	191,311	16,188	621,360
Total	828,215	254,481	281,166	801,530
Net capital assets	$1,011,079	$271,182	$ 10,583	$1,271,678

Depreciation expense in the amount of $254,481 was charged to public safety.

(9) Changes in Long-Term Liabilities

The following is a summary of long-term liability transactions of the Sheriff for the year ended June 30, 2026:

	Beginning Balance	Additions	Deletions	Ending Balance	Amount due in one year
Governmental activities -					
Other liabilities:					
Compensated absences	$ 250,480	$ 44,640	$ -	$ 295,120	$ 44,268 *
Judgment payable	105,000	-	105,000	-	-
	$ 355,480	$ 44,640	$ 105,000	$ 295,120	$ 44,268

* The change in the liability for compensated absences is presented as a net change, as permitted by GASB Statement No. 101.

Judgment Payable:

A settlement was imposed on the Sheriff totaling $490,156 during fiscal year ended June 30, 2016, as the result of a lawsuit. The Sheriff paid $55,000 in 2016, $50,156 in 2017, and $35,000 in each subsequent year through 2025. This judgment was paid in full during the year ended June 30, 2026.

Compensated absences and the judgement payable are generally liquidated by the General Fund.

(10) Post-Retirement Health Care and Life Insurance Benefits

General Information about the OPEB Plan

Plan Description: The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. These benefits are provided through the Louisiana Sheriff's Association. The plan is a multiple employer defined benefit health care plan administered by the Louisiana Sheriff's Insurance Advisory Committee. The plan provisions and contribution rates are contained in the official plan documents. The plan does not issue a publicly available financial report.

Benefits Provided: The plan provides healthcare, dental, vision and life insurance benefits for retirees and their dependents. The monthly premiums of these benefits for retirees and similar benefits for active employees are paid by the Sheriff. The Sheriff recognizes the cost of providing these benefits (the Sheriff's portion of premiums) as an expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you-go basis.

Generally, employees who retire after age 55 with 15 years of service, or 30 years of service without regard to age, are eligible for benefits. Coverage is also provided to spouses of retirees who are currently receiving benefits. If the retiree pre-deceases the spouse, coverage for the surviving spouse continues.

Retirees are not required to contribute for individual coverage. The Sheriff pays 100% of the individual contribution for medical, dental, and vision coverage and for the first $20,000 of life insurance coverage. The retiree pays 100% of the contribution for any elected dependent coverage and the cost of life insurance in excess of $20,000 of coverage.

Employees covered by benefit terms: Plan membership was as follows:

Active employees	61
Inactive employees entitled to but not yet receiving benefit payments	-
Inactive employees currently receiving benefit payments	17
Total	78

Total OPEB Liability

The Sheriff's total OPEB liability of $5,067,536 was measured as of June 30, 2026 and was determined by an actuarial valuation as of that date. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. As of June 30, 2026, the Sheriff did not have any amounts owed to the OPEB plan.

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

Assumption	Rate
Inflation	2.50%
Salary increases, including inflation	3.50%
Discount rate, including inflation	4.32%
Healthcare cost trend rates	Level 4.5% for medical and level 2.5% for dental/vision

The discount rate was based on the S&P Municipal Bond 20 Year High Grade Rate Index as of June 30, 2026. It increased from 4.21% at June 30, 2025.

Changes in the Total OPEB Liability

The following presents changes in the total OPEB liability.

Balance as of June 30, 2025	$ 5,266,644
Changes for the year:	
Service cost	416,978
Interest	236,028
Differences between expected and actual experience	(605,906)
Changes in assumptions or other inputs	(91,675)
Benefit payments	(154,533)
Net change	(199,108)
Balance as of June 30, 2026	$ 5,067,536

Changes of assumptions reflect the increase in the discount rate from 4.21% to 4.32%. There were no changes in benefit terms.

Sensitivity of the total OPEB Liability to changes in the discount rate: The following presents the Sheriff's total OPEB liability, and what it would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (3.32%)	Current Rate (4.32%)	1% Increase (5.32%)
Total OPEB Liability	$ 5,998,828	$ 5,067,536	$ 4,334,631

Sensitivity of the total OPEB Liability to changes in the healthcare cost trend rates: The following presents the Sheriff's total OPEB liability, and what it would be if it were calculated using trend rates one percentage point lower or one percentage point higher than current rates:

	1% Decrease (3.5% medical) (1.5% dental/vision)	Current Trend (4.5% medical) (2.5% dental/vision)	1% Increase (5.5% medical) (3.5% dental/vision)
Total OPEB Liability	$ 4,254,952	$ 5,067,536	$ 6,146,630

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

For the year ended June 30, 2026, the Sheriff recognized OPEB expense of $308,132. At June 30, 2026, 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 experience	$ 228,384	$ 908,957
Changes of assumptions or other inputs	47,989	944,759
Total	$ 276,373	$ 1,853,716

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

Year Ended June 30	Amount
2027	$ (344,874)
2028	(357,251)
2029	(375,057)
2030	(189,540)
2031	(110,037)
Thereafter	(200,584)
	$ (1,577,343)

(11) Pension Plan

Plan Description

Employees of the Sheriff are provided with retirement benefits through a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office. The Fund issues a stand-alone audit report that can be obtained on the Legislative Auditor's website, www.lla.la.gov.

Retirement Benefits

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

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

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

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

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

Cost-of-Living Adjustments

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2026, the actual employer contribution rate was 11.50%. The Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue in the amount of $185,801 and excluded from pension expense for the year ended June 30, 2026.

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

At June 30, 2026, the Sheriff reported a liability of $1,089,129 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025, 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, 2025, the Sheriff's proportion was 0.313461%, which was an increase of 0.036742% from its proportion measured as of June 30, 2024.

For the year ended June 30, 2026, the Sheriff recognized pension expense of $402,703.

Actuarial Methods and Assumptions

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

A summary of the actuarial methods and assumptions used in determining the total pension liability follows:

Valuation Date	June 30, 2025
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years
Investment Rate of Return	6.85% per annum, net of investment expense
Discount Rate	6.85%
Projected Salary Increases	4.8% - 10.2% (2.50% Inflation, 2.3% - 7.7% Merit)
Mortality	Pub-2016 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 130% for males and 115% for females for active members, annuitants, and beneficiaries, each with full generational projection using the appropriate MP2021 scale. Pub-2016 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 130% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2021 scale.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2019 through June 30, 2024. 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 procedures indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

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

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target allocation as of June 30, 2025, were as follows:

	Expected Rate of Return		
Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62%	7.40%	4.59%
Fixed Income	25%	4.96%	1.24%
Alternative Investments	13%	6.54%	0.85%
Totals	100%		6.68%
Inflation			2.56%
Expected Arithmetic Nominal Return			9.24%

Discount Rate

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

Sensitivity to Changes in the Discount Rate

The following presents the employer's proportionate share of the net pension liability calculated 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:

	1.0% Decrease 5.85%	Current Discount Rate 6.85%	1.0% Increase 7.85%
Employer's proportionate share of the net pension liability	$ 3,349,756	$ 1,089,129	$ (803,420)

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	$ 345,039	$ 16,722
Changes of assumptions	17,800	109,488
Net difference between projected and actual earnings on pension plan investments	-	636,011
Change in proportion and differences between Employer contributions and proportionate share of contributions	202,053	10,408
Employer contributions subsequent to the measurement date	315,827	-
Total	$ 880,719	$ 772,629

Deferred outflows of resources of $315,827 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 subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Net Amount Recognized in Pension Expense
2027	$ 387,192
2028	(227,261)
2029	(255,790)
2030	(111,878)
	$ (207,737)

(12) Risk Management

The Sheriff is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the Sheriff maintains commercial insurance policies covering automobile liability, medical payments, uninsured motorist, and collision, and surety bond coverage. In addition to the above policies, the Sheriff maintains a public official's liability policy and a law enforcement policy. No claims were paid, which exceeded the policies' coverage amount, on any of the policies during the past three years.

In accordance with GASB Statement No. 102, "Certain Risk Disclosures," management has evaluated the Sheriff's concentrations and constraints and concluded that no disclosure is required because no associated event has occurred, has begun to occur, or is more likely than not to begin to occur within 12 months of the date these financial statements are issued.

(13) Litigation and Claims

At June 30, 2026, the Sheriff is subject to various lawsuits and claims, many of which arise in the normal course of business. Although their outcome is not presently determinable, it is the opinion of legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the Sheriff.

(14) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

The Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the East Feliciana Parish Police Jury. These expenditures are not included in the accompanying financial statements.

(15) On-Behalf Payment of Salaries

The State of Louisiana paid the Sheriff's deputies $127,502 of supplemental pay during the year ended June 30, 2026. Such payments are recorded as intergovernmental revenues and public safety expenditures in the government-wide and General Fund financial statements.

(16) Interfund Transactions

Transfers consisted of $120,000 transferred from the Commissary Fund to the General Fund for the year ended June 30, 2026. These transfers were used to move a portion of commissary earnings to the General Fund to be used for programs accounted for in that fund in accordance with budgetary authorizations.

(17) Compensation, Benefits and Other Payments to Sheriff

A detail of compensation, benefits, and other payments made to Sheriff Jeffery E. Travis for the year ended June 30, 2026 follows:

Purpose	Amount
Salary	$ 214,470
Benefits - insurance	7,259
Benefits - retirement	24,664
Benefits - Medicare	3,110
Benefits - vision and dental insurance	466
Cell phone/Hot Spot	1,903
Dues	21,393
Travel	577
Registration fees	385
Conference travel	601
	$ 274,828

REQUIRED SUPPLEMENTARY INFORMATION

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

General Fund
Budgetary Comparison Schedule
Year Ended June 30, 2026
With Comparative Actual Amounts for Year Ended June 30, 2025

	2026					
	Budget		Variance Between Original & Final Budget	Actual	Variance Between Final Budget & Actual Amounts	2025 Actual
	Original	Final				
Revenues:						
Ad valorem taxes	$ 2,200,000	$ 2,386,734	$ 186,734	$ 2,400,062	$ 13,328	$ 2,210,896
Intergovernmental revenues -						
Grants	170,000	1,291,867	1,121,867	1,320,514	28,647	158,036
State revenue sharing	45,000	40,734	(4,266)	47,792	7,058	47,740
State supplemental pay	115,000	122,457	7,457	127,502	5,045	129,792
Local government	185,000	300,606	115,606	232,697	(67,909)	282,217
Fees, charges, and commissions for services -						
Civil and criminal	140,000	187,983	47,983	217,510	29,527	169,942
Feeding and keeping prisoners	2,935,000	3,049,600	114,600	3,080,605	31,005	2,881,266
Other	195,000	179,543	(15,457)	201,122	21,579	219,594
Donations	300,000	300,000	-	300,000	-	301,773
Interest income	17,000	13,583	(3,417)	40,050	26,467	29,601
Miscellaneous	-	-	-	10,860	10,860	5,085
Total revenues	6,302,000	7,873,107	1,571,107	7,978,714	105,607	6,435,942
Expenditures:						
Current -						
Public safety:						
Personal services and related benefits	3,714,500	3,906,599	192,099	3,811,591	(95,008)	3,792,884
Operating services	1,240,000	1,290,602	50,602	1,134,776	(155,826)	1,155,876
Operations and maintenance	1,270,400	1,609,604	339,204	1,507,544	(102,060)	1,401,621
Travel and other charges	49,400	64,521	15,121	75,297	10,776	77,127
Capital outlay	-	421,275	421,275	420,585	(690)	570,088
Total expenditures	6,274,300	7,292,601	1,018,301	6,949,793	(342,808)	6,997,596
Excess (deficiency) of revenues over expenditures	27,700	580,506	552,806	1,028,921	448,415	(561,654)
Other financing sources (uses)						
Transfers in	150,000	120,000	(30,000)	120,000	-	150,000
Net change in fund balance	177,700	700,506	522,806	1,148,921	448,415	(411,654)
Fund balance, beginning	3,202,115	3,202,115	-	3,202,115	-	3,613,769
Fund balance, ending	$ 3,379,815	$ 3,902,621	$ 522,806	$ 4,351,036	$ 448,415	$ 3,202,115

The accompanying notes are an integral part of this schedule.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Schedule of Changes in Total OPEB Liability and Related Ratios
Year Ended June 30, 2026

	2026	2025	2024	2023	2022	2021	2020	2019	2018
Service cost	$ 416,978	$ 416,978	$ 377,743	$ 377,743	$ 546,729	$ 546,729	$ 457,876	$ 457,876	$ 440,774
Interest cost	236,028	215,731	173,285	159,026	135,956	126,579	187,645	149,720	146,883
Experience (gain) loss	(605,906)	-	355,734	-	(946,720)	-	-	-	-
Changes in assumptions	(91,675)	-	(570,127)	-	(1,252,943)	-	259,270	-	-
Benefit payments	(154,533)	(146,685)	(146,685)	(121,213)	(110,871)	(102,310)	(102,310)	(73,761)	(73,761)
Net change in total OPEB liability	(199,108)	486,024	189,950	415,556	(1,627,849)	570,998	802,481	533,835	513,896
Total OPEB liability -- beginning	5,266,644	4,780,620	4,590,670	4,175,114	5,802,963	5,231,965	4,429,484	3,895,649	3,381,753
Total OPEB liability -- ending	$ 5,067,536	$ 5,266,644	$ 4,780,620	$ 4,590,670	$ 4,175,114	$ 5,802,963	$ 5,231,965	$ 4,429,484	$ 3,895,649
Covered-employee payroll	$ 2,590,854	$ 2,495,756	$ 2,495,756	$ 1,868,850	$ 1,868,850	$ 1,693,126	$ 1,693,126	$ 1,654,916	$ 1,654,916
Total OPEB liability as a percentage of covered-employee payroll	195.59%	211.02%	191.55%	245.64%	223.41%	342.74%	309.01%	267.66%	235.40%

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

The accompanying notes are an integral part of this schedule.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Schedule of Employer's Share of Net Pension Liability
Year Ended June 30, 2026 *

Year ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Sheriff's Pension and Relief Fund:					
2026	0.313461%	$ 1,089,129	$ 2,793,873	39.0%	94.18%
2025	0.276719%	$ 1,671,972	$ 2,334,824	71.6%	89.40%
2024	0.267179%	2,347,908	2,133,919	110.0%	83.94%
2023	0.273918%	2,226,368	2,034,146	109.4%	83.90%
2022	0.244497%	(121,161)	1,803,737	-6.7%	101.04%
2021	0.245836%	1,704,469	1,814,873	93.9%	84.73%
2020	0.259457%	1,227,291	1,813,076	67.7%	88.91%
2019	0.256476%	983,495	1,770,938	55.5%	90.41%
2018	0.252945%	1,095,321	1,748,794	62.6%	88.49%
2017	0.242907%	1,541,705	1,627,894	94.7%	82.10%

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

The accompanying notes are an integral part of this schedule.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Schedule of Employer Contributions
Year Ended June 30, 2026

Year ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
Sheriff's Pension and Relief Fund:					
2026	$ 315,821	$ 315,827	$ (6)	$ 2,746,270	11.50%
2025	321,295	322,055	(760)	2,793,873	11.53%
2024	268,505	266,977	1,528	2,334,824	11.43%
2023	245,401	246,149	(748)	2,133,919	11.54%
2022	249,183	249,117	66	2,034,146	12.25%
2021	220,958	220,951	7	1,803,737	12.25%
2020	222,322	222,316	6	1,814,873	12.25%
2019	222,102	222,122	(20)	1,813,076	12.25%
2018	225,795	227,663	(1,868)	1,770,938	12.86%
2017	231,715	231,716	(1)	1,748,794	13.25%

The accompanying notes are an integral part of this schedule.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to the Required Supplementary Information

(1) Budgets and Budgetary Accounting

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

The chief civil 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. 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. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing. 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. All budgetary appropriations lapse at the end of each fiscal year. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff.

(2) Budget to Actual Comparison

Significant budget variances in the General Fund were as follows:

Budget to Actual

Category	Budget	Actual	Variance	Comments
Local government	$ 300,606	$ 232,697	$ (67,909)	Decrease due to less than expected need for resource officers and other reimbursements.
Civil and criminal fees	187,983	217,510	29,527	Increase due to a higher volume of sheriff's sales.
Interest income	13,583	40,050	26,467	Increase due to LAMP interest omitted from budget in error.
Operating services	1,290,602	1,134,776	(155,826)	Decrease due to actual insurance premiums being less than anticipated.

Original to Final

Category	Original	Final	Variance	Comments
Grants	$ 170,000	$1,291,867	$1,121,867	Increase due to the award of an additional state grant.
Local government	185,000	300,606	115,606	Increase due to the demand for resource officers.
Civil and criminal fees	140,000	187,983	47,983	Increase due to an increase in commissions from sheriff's sales.
Operations and maintenance	1,270,400	1,609,604	339,204	Increase due to greater than expected overhead costs and an increase in professional fees.
Capital outlay	-	421,275	421,275	Increase due to capital outlay projects not originally anticipated.
Transfers	150,000	120,000	(30,000)	Decrease due to less than anticipated need for transfers.

(3) OPEB Plan

Changes in Benefit Terms – There were no changes in benefit terms for the OPEB plan.

Changes of Assumptions –

Year ended June 30,	Discount Rate
2026	4.32%
2025	4.21%
2024	4.21%
2023	3.54%
2022	3.54%
2021	2.21%
2020	2.21%
2019	3.88%
2018	3.88%

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

(4) Pension Plan

Changes in Benefit Terms – There were no changes in benefit terms for the pension.

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

Amounts reported in fiscal year ended June 30, 2026 for pension plan reflect the following changes used to measure the total pension liability:

* Year ended June 30,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
2026	6.85%	6.85%	2.50%	5	4.8-10.2%
2025	6.85%	6.85%	2.50%	5	5.00%
2024	6.85%	6.85%	2.50%	5	5.00%
2023	6.85%	6.85%	2.50%	5	5.00%
2022	6.90%	6.90%	2.50%	5	5.00%
2021	7.00%	7.00%	2.50%	6	5.00%
2020	7.10%	7.10%	2.50%	6	5.50%
2019	7.25%	7.25%	2.60%	6	5.50%
2018	7.40%	7.50%	2.775%	7	5.50%
2017	7.50%	7.60%	2.875%	7	5.50%

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

SUPPLEMENTARY INFORMATION

FIDUCIARY FUND TYPE - CUSTODIAL FUNDS

Sheriff's Fund

To account for funds held in connection with civil suits and sheriff's sales 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.

Garnishments Fund

To account for the collection of garnishments paid on an installment basis as authorized by the court 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.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Combining Statement of Fiduciary Net Position
Fiduciary Funds - Custodial Funds
June 30, 2026

	Sheriff's Fund	Tax Collector Fund	Garnishments Fund	Prison Inmate Fund	Totals
ASSETS					
Cash	$ -	$ -	$ 31,629	$ -	$ 31,629
Interest-bearing deposits	91,463	107,516	-	193,661	392,640
Receivables	-	40,736	-	-	40,736
Total assets	91,463	148,252	31,629	193,661	465,005
LIABILITIES					
Accounts payable	24,429	70,240	19,421	39,761	153,851
NET POSITION					
Restricted for individuals, organizations, other governments	$ 67,034	$ 78,012	$ 12,208	$ 153,900	$ 311,154

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Custodial Funds
Year Ended June 30, 2026

	Sheriff's Fund	Tax Collector Fund	Garnishments Fund	Prison Inmate Fund	Totals
Additions:					
Sheriff's sales, suits, and seizures	$ 510,654	$ -	$ -	$ -	$ 510,654
Garnishments	-	-	171,536	-	171,536
Bonds	37,750	-	-	-	37,750
Bonds, fines, forfeitures and costs	316,408	-	-	-	316,408
Inmate deposits	-	-	-	303,950	303,950
Taxes, fees, etc., paid to tax collector	-	20,035,993	-	-	20,035,993
Prisoner work release fees	-	-	-	826,130	826,130
Other	5,906	74,086	-	-	79,992
Total additions	870,718	20,110,079	171,536	1,130,080	22,282,413
Deductions:					
Taxes, fees, etc., distributed to taxing bodies and others	-	20,065,395	-	-	20,065,395
Deposits settled to -					
Clerk of Court	86,495	-	-	-	86,495
Police Jury	138,639	-	-	-	138,639
District Attorney	64,331	-	-	-	64,331
Indigent defender board	89,135	-	-	-	89,135
Litigants, attorneys, others, etc.	448,688	-	170,987	-	619,675
Refunds	71,750	-	-	-	71,750
Inmate withdrawals	-	-	-	1,183,682	1,183,682
Total deductions	899,038	20,065,395	170,987	1,183,682	22,319,102
Net change in fiduciary net position	(28,320)	44,684	549	(53,602)	(36,689)
Net position - beginning	95,354	33,328	11,659	207,502	347,843
Net position - ending	$ 67,034	$ 78,012	$ 12,208	$ 153,900	$ 311,154

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Entity Name: East Feliciana Parish Sheriff
LLA Entity ID#: 3083
Date that reporting period ended: June 30, 2026

Cash Basis Presentation	First Six Month Period Ended December 31, 2025	Second Six Month Period Ended June 30, 2026
Beginning Cash Balance	$ 163,834	$ 160,273
Collections		
Civil fees	82,697	98,792
Cash bonds	25,000	12,750
Asset forfeiture/sale	428,423	82,231
Criminal court costs/fees	117,201	108,315
Criminal fines - other	136,129	158,875
Interest earnings on collected balances	438	361
Total Collections	789,888	461,324
Deductions: Collections Retained by the East Feliciana Parish Sheriff		
Collection fees	4,748	5,409
Criminal fines/costs - other	34,219	47,800
Interest earnings on collected balances	407	439
Other	79,064	34,916
Total Collections Retained by the East Feliciana Parish Sheriff	118,438	88,564
Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
Cash bonds	62,250	9,500
Other disbursements to individuals	401,053	115,506
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	463,303	125,006
Deductions: Amounts Disbursed to Other Governments & Nonprofits		
East Feliciana Parish Clerk of Court/Criminal court costs and fees	45,959	56,519
East Feliciana Parish District Attorney/Criminal fines	26,299	38,327
East Feliciana Parish Police Jury/Criminal fines	67,327	81,655
20th Judicial District Public Defender Fund/Criminal court costs and fees	37,593	52,980
Feliciana Juvenile Justice District/Criminal court costs and fees	3,214	3,985
Town of Jackson/Criminal fines	1,254	1,098
Town of Slaughter/Criminal fines	309	542
Town of Clinton/Criminal fines	135	457
20th Judicial District Court Judicial Expense Fund/Criminal fines	18,463	28,953
Department of the Treasury - CMIS & LERN/Criminal court costs and fees	2,539	3,788
Louisiana Supreme Court/Criminal court costs and fees	318	457
Office of State Police Public Safety Services/Criminal court costs and fees	949	957
Louisiana Commission on Law Enforcement/Criminal court costs and fees	5,622	7,632
Louisiana Traumatic Head & Spinal Cord Injury Trust Fund/Criminal court costs & fees	1,724	2,014
Department of Wildlife & Fisheries/Criminal fines	3	10
Total Amounts Disbursed to Other Governments and Nonprofits	211,708	279,374
Total Amounts Disbursed/Retained	793,449	492,944
Ending Cash Balance	$ 160,273	$ 128,653

OTHER INFORMATION

STATE OF LOUISIANA, PARISH OF EAST FELICIANA

AFFIDAVIT

Jeffery E. Travis, Sheriff of East Feliciana Parish

BEFORE ME, the undersigned authority, personally came and appeared, Jeffery E. Travis, the Sheriff of East Feliciana Parish, State of Louisiana, who after being duly sworn, deposed, and said:

The following information is true and correct:

$107,516 is the amount of cash on hand in the tax collector account on June 30, 2026;

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2025, 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 East Feliciana Parish

SWORN to and subscribed before me, Notary, this 27 day of October 2026, in my office in Clinton, Louisiana.

_____(Signature)
WENDI HOOGE **(Print), #** 90192
Notary Public
6/30/28 **(Commission)**

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

General Fund
Budgetary Comparison Schedule - Expenditures
Year Ended June 30, 2026
With Comparative Actual Amounts for Year Ended June 30, 2025

	2026				
	Budget			Variance With Final Budget Positive	2025
	Original	Final	Actual	(Negative)	Actual
Current:					
Public safety -					
Personal services and related benefits:					
Sheriff's salary	$ 195,000	$ 217,868	$ 214,470	$ 3,398	$ 213,597
Deputies' salaries	3,150,000	3,289,328	3,217,940	71,388	3,195,661
Pension and payroll taxes	369,500	399,403	379,181	20,222	383,626
Total personal services and related benefits	3,714,500	3,906,599	3,811,591	95,008	3,792,884
Operating services:					
Hospitalization insurance	985,000	990,269	864,775	125,494	908,530
Auto insurance	135,000	162,247	143,562	18,685	115,484
Other liability insurance	120,000	138,086	126,439	11,647	131,862
Total operating services	1,240,000	1,290,602	1,134,776	155,826	1,155,876
Operations and maintenance:					
Auto, fuel and oil	210,000	242,228	236,776	5,452	201,651
Auto maintenance	113,000	164,512	186,144	(21,632)	120,948
Deputy uniforms, supplies, etc.	52,000	92,957	72,663	20,294	147,934
Office supplies and expenditures	190,000	168,990	161,906	7,084	158,969
Telephone	25,000	31,682	32,752	(1,070)	25,768
Prisoner feeding and maintenance	521,400	530,125	550,190	(20,065)	537,360
Professional fees	106,500	169,103	71,784	97,319	78,672
Other	52,500	210,007	195,329	14,678	130,319
Total operations and maintenance	1,270,400	1,609,604	1,507,544	102,060	1,401,621
Travel and other charges	49,400	64,521	75,297	(10,776)	77,127
Capital outlay:					
Autos	-	298,704	299,914	(1,210)	185,562
Equipment	-	122,571	120,671	1,900	384,526
Total capital outlay	-	421,275	420,585	690	570,088
Total expenditures	$6,274,300	$7,292,601	$6,949,793	$ 342,808	$6,997,596

INTERNAL CONTROL, COMPLIANCE

AND

OTHER MATTERS

KOLDER, SLAVEN & COMPANY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
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Of Counsel
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Jeffery E. Travis
East Feliciana Parish Sheriff
Clinton, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Feliciana Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated October 29, 2026.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff'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 Sheriff'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 Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 29, 2026

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended June 30, 2026

Part I: Current Year Findings and Management's Corrective Action Plan

A. Internal Control Over Financial Reporting

There were no internal control findings.

B. Compliance

There were no compliance findings.

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

There were no internal control findings.

B. Compliance

There were no compliance findings.

EAST FELICIANA PARISH SHERIFF

Statewide Agreed-Upon Procedures Report

Year Ended June 30, 2026

KOLDER, SLAVEN & COMPANY, LLC
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Jeffery E. Travis
East Feliciana 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, 2025 through June 30, 2026. The East Feliciana Parish Sheriff's management is responsible for those C/C areas identified in the SAUPs.

The East Feliciana 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, 2025 through June 30, 2026. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

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

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

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

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

v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

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

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).

ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

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

xi. ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

xii. ***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 were found as a result of procedures i – xii.

2) Board or Finance Committee – N/A the Sheriff does not have a Board or Finance Committee.

A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meeting 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.

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 and management's representation that the listing is complete.

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

Exceptions were found as a result of this procedure.

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 were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

4) Collections (excluding electronic funds transfers)

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

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

B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (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:

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

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;

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

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 were found as a result of procedures i – iv.

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 were found as a result of this procedure.

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). Obtain supporting documentation for each of the 10 deposits and

i. Observe that receipts are sequentially pre-numbered.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

Exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

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

Obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete.

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

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

No exceptions were found as a result of procedures i – v.

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.

No exceptions were found as a result of procedures i – ii.

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.

No exceptions were found as a result of this procedure.

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

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

Obtained a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards for the fiscal period and management's representation that the listing is complete.

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

i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., 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.

No exceptions were found as a result of procedures i – ii.

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.

No exceptions were found as a result of this procedure.

D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

No exceptions were found as a result of this procedure.

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

A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements 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:

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

i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

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 the reimbursement.

No exceptions were found as a result of procedures i – iv.

8) Contracts – N/A the Sheriff did not have contracts that were initiated or renewed during the fiscal period.

A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

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

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.

Obtained a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete.

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under 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.

No exceptions were found as a result of procedures i – iv.

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.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

10) Ethics

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.

No exceptions were found as a result of procedures i – ii.

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

No exceptions were found as a result of this procedure.

11) Debt Service– N/A the Sheriff does not have any debt.

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 balance 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

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.

No misappropriations were noted.

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

No exceptions were found as a result of this procedure.

13) Information Technology Disaster Recovery/Business Continuity

Perform the following procedures:

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 that 5) using the list of terminated employees obtained in Payroll and Personnel procedures #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.

We performed procedures A - E and discussed the results with management.

14) Prevention of Sexual Harassment

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.

   No exceptions were found as a result of this procedure.

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).

   Exceptions were found as a result of this procedure.

C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe 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.

   No exceptions were found as a result of procedures i – v.

Management's Response

Management of the East Feliciana Parish Sheriff concurs with the exceptions and is working to address the deficiencies identified.

We were engaged by the East Feliciana 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 East Feliciana Parish Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 29, 2026