

**LASALLE PARISH SHERIFF
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025**



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Independent Auditor's Report

The Honorable Lane Windham
LaSalle Parish Sheriff

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,



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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 LaSalle Parish Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the LaSalle Parish Sheriff's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the information listed below be presented to supplement the basic financial statements.

- Management's Discussion and Analysis
- Statements of Revenue, Expenditures and Changes in Fund Balances (Budget vs Actual)
- Schedule of Changes in Net OPEB Liability – Retiree Healthcare Plan
- Schedule of Net Pension Liability Data – Cost Sharing Retirement Systems
- Schedule of Employer Contributions – Cost Sharing Retirement Systems

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the LaSalle Parish Sheriff's basic financial statements. The other supplemental information listed below is presented for purposes of additional analysis and is not a required part of the basic financial statements.

- Combining Schedules – Custodial Funds
- Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

- Justice System Funding Schedule – Collecting / Disbursing Entity

The other supplemental 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 21, 2025, on our consideration of the LaSalle Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the LaSalle Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the LaSalle Parish Sheriff's internal control over financial reporting and compliance.



Rozier, McKay & Willis
Certified Public Accountants
November 21, 2025

LaSalle Parish Sheriff

Management's Discussion and Analysis

June 30, 2025

This section of the annual financial report presents our discussion and analysis of the LaSalle Parish Sheriff's financial performance during the fiscal year ended June 30, 2025.

Overview of Financial Statements

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the LaSalle Parish Sheriff's financial position and results of operations from differing perspectives which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the LaSalle Parish Sheriff as a whole using accounting methods similar to those used by private-sector companies. The government-wide financial statements report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the LaSalle Parish Sheriff's assets and all liabilities. All of the Sheriff's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by property taxes, sales taxes and grants.

Fund Financial Statements

Fund financial statements provide detailed information regarding the LaSalle Parish Sheriff's most significant activities and are not intended to provide information for the Sheriff's Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Sheriff has two types of funds that are described as follows:

- **Governmental Funds** – These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the LaSalle Parish Sheriff's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.
- **Fiduciary Funds** – The fiduciary funds account for assets held by the Sheriff as an agent on behalf of individuals and organizations. The fiduciary funds are custodial in nature and are used to account for resources held on behalf of various beneficial interests.

FINANCIAL ANALYSIS OF THE LASALLE PARISH SHERIFF AS A WHOLE

An analysis of the government-wide Statement of Net Position is presented as follows:

	June 30,	
	2025	2024
<u>Assets:</u>		
Cash and Cash Equivalents	\$ 8,350,378	\$ 8,155,313
Receivables	173,525	172,167
Leased Vehicles	300,133	231,291
Capital Assets – Land	91,324	91,324
Capital Assets	1,236,610	1,014,213
Total Assets	10,151,970	9,664,308
Deferred Outflow of Resources	3,398,228	4,544,653

**LaSalle Parish Sheriff
Management's Discussion and Analysis
June 30, 2025**

Liabilities:

Accounts Payable and Other Payables	154,330	210,560
Long Term Debt		
Net Other Post-Employment Benefits	4,535,661	5,119,296
Net Pension Liability	2,394,834	3,599,401
Capital Lease Obligation	306,426	235,452
Total Liabilities	7,391,251	9,164,709
Deferred Inflow of Resources	4,254,815	3,824,040

Net Position:

Invested in Capital Assets	1,327,934	1,105,537
Unrestricted	576,198	114,675
Total Net Position	\$ 1,904,132	\$ 1,220,212

As the presentation appearing above demonstrates, the largest portion of the net position is invested in capital assets that are used to conduct public safety operations. The remaining balance of unrestricted net position may be used to meet ongoing obligations.

An analysis of the government-wide Statement of Activities is presented as follows:

	For the Year Ended June 30,	
	2025	2024
<u>Revenues:</u>		
Program Revenue:		
Charges for Services	\$ 431,520	\$ 427,127
Operating Grants and Contributions	416,038	317,704
Capital Grants and Contributions	----	----
General Revenue:		
Property Taxes	3,870,925	3,545,739
Sales Taxes	1,715,886	1,695,159
Revenue Sharing	87,361	87,379
Prison Reimbursement	787,543	846,649
Other	727,366	808,122
Total Revenue	8,036,639	7,727,879
<u>Program Expenses:</u>		
Public Safety	7,339,481	7,378,125
Interest on Long-Term Debt	13,238	9,570
Total Program Expenses	7,352,719	7,387,695
Change in Net Position	683,920	340,184
Net Position Beginning	1,220,212	880,028
Net Position Ending	\$ 1,904,132	\$ 1,220,212

Net position has increased by \$683,920 during the fiscal year ended June 30, 2025, due to prudent use of the Sheriff's Office resources.

Financial Analysis of the LaSalle Parish Sheriff's Funds

For the year ended June 30, 2025, governmental fund balances increased by \$252,653. Differences between the increase in fund balances and the increase in government-wide net position are attributable to including

**LaSalle Parish Sheriff
Management's Discussion and Analysis
June 30, 2025**

capital assets, leases and costs associated with benefits that employees have earned in the government wide presentation. These items do not meet the criteria for being reported in the fund financial statements.

Budget Highlights

Variances between the original budget and actual results were within limits prescribed by state law. The budget was amended to address actual experiences that deviated from expectations that existed when the original budget was adopted.

Capital Asset Administration

For the year ended June 30, 2025, significant capital asset acquisitions included new portable radios and camera systems, replacing existing equipment that has reached the end of its useful life and depreciating existing assets.

Debt Administration

Debt is limited to long-term lease agreements that were executed to acquire new vehicles. Activity was limited to incurring new lease obligations to replace leases that ended and making scheduled payments due on existing obligations.

Factors Expected to Affect Future Operations

At the present time, management is not aware of factors that are expected to affect future operations.

LaSalle Parish Sheriff

Statement of Net Position

June 30, 2025

	Governmental Activities
<u>Assets</u>	
Cash and Cash Equivalents	\$ 8,350,378
Receivables (net)	173,525
Leased Vehicles	300,133
Capital Assets - Land	91,324
Capital Assets - Depreciable	<u>1,236,610</u>
Total Assets	<u>10,151,970</u>
<u>Deferred Outflows of Resources</u>	
Pension Funding Deferrals	1,400,712
OPEB Funding Deferrals	<u>1,997,516</u>
Total Deferred Outflows	<u>3,398,228</u>
<u>Liabilities</u>	
Accounts Payable and Other Payables	154,330
Long-Term Liabilities	
Net Other Post Employment Benefits	4,535,661
Net Pension Liability	2,394,834
Lease Obligations	
Due within one year	130,312
Due in more than one year	<u>176,114</u>
Total Liabilities	<u>7,391,251</u>
<u>Deferred Inflows of Resources</u>	
Pension Funding Deferrals	401,839
OPEB Funding Deferrals	<u>3,852,976</u>
Total Deferred Inflows	<u>4,254,815</u>
<u>Net Position</u>	
Invested in Capital Assets, Net of Related Debt	1,327,934
Restricted	-
Unrestricted	<u>576,198</u>
Total Net Position (Deficit)	<u>\$ 1,904,132</u>

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

LaSalle Parish Sheriff

Statement of Activities

For the Year Ended June 30, 2025

		Program Revenue			Net (Expenses)
			Operating	Capital	Revenue and
	<u>Expenses</u>	<u>Charges For</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Changes in</u>
		<u>Services</u>	<u>Contributions</u>	<u>Contributions</u>	<u>Net Position</u>
<u>Governmental Activities</u>					
Public Safety					
Law Enforcement	\$ 7,339,481	\$ 431,520	\$ 416,038	\$ -	\$ (6,491,923)
Interest on Long-Term Debt	<u>13,238</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,238)</u>
Total Governmental Activities	<u>7,352,719</u>	<u>431,520</u>	<u>416,038</u>	<u>-</u>	<u>(6,505,161)</u>
<u>General Revenues</u>					
Taxes					
Property Taxes					3,870,925
Sales Taxes for General Purposes					1,715,886
State Revenue Sharing					87,361
Prison Reimbursement					787,543
Other					<u>727,366</u>
Total General Revenues					<u>7,189,081</u>
Change in Net Position					683,920
Net Position - Beginning					<u>1,220,212</u>
Net Position - Ending					<u>\$ 1,904,132</u>

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

LaSalle Parish Sheriff

Balance Sheet - Governmental Funds

June 30, 2025

	General Fund
Assets	
Cash and Cash Equivalents	\$ 8,350,378
Receivables	<u>173,525</u>
Total assets	<u><u>\$ 8,523,903</u></u>
Liabilities and Fund Balance	
<u>Liabilities</u>	
Accounts Payable	\$ <u>154,330</u>
Total liabilities	<u>154,330</u>
<u>Fund Balance</u>	
Committed To:	
Retiree Insurance Premiums	2,590,928
Unassigned	<u>5,778,645</u>
Total Fund Balances	<u><u>8,369,573</u></u>
Total Liabilities and Fund Balance	<u><u>\$ 8,523,903</u></u>

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

LaSalle Parish Sheriff

Reconciliation of the Governmental Funds Balance

Sheets to the Statement of Net Position

June 30, 2025

Total Fund Balances - Governmental Funds	\$ 8,369,573
Amounts reported for governmental activities in the statement of net position are different because:	
Long term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet	(7,236,921)
Deferred inflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet	(4,254,815)
Capital assets and rights acquired under leasing arrangements used in governmental activities are not financial resources and therefore are not reported in the funds.	1,628,067
Deferred outflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet	<u>3,398,228</u>
Net Position of Governmental Activities	<u>\$ 1,904,132</u>

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

LaSalle Parish Sheriff

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

	General Fund
<u>Revenues:</u>	
Taxes	
Property Taxes	\$ 3,870,925
Sales Taxes	1,715,886
Intergovernmental	503,399
Fees, Charges, Fines and Forfeitures	431,520
Prison Reimbursement	787,543
Other	<u>727,366</u>
Total revenues	<u>8,036,639</u>
<u>Expenditures:</u>	
Current	
Public Safety	
Personnel Services	5,416,871
Operating Services	895,794
Materials and Supplies	743,295
Capital Expenditures	785,762
Debt Service	<u>174,722</u>
Total expenditures	<u>8,016,444</u>
Excess (Deficiency) of Revenues Over Expenditures	20,195
<u>Other Financing Sources (Uses)</u>	
Lease Proceeds	<u>232,458</u>
Net Change in Fund Balances	252,653
Fund balance - Beginning of Year	<u>8,116,920</u>
Fund balance - End of Year	<u><u>\$ 8,369,573</u></u>

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

LaSalle Parish Sheriff

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

Change in Fund Balances - Governmental Funds	\$	252,653
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Some transactions reported in the statement of activities do not require the use of current financial resources. Accordingly, a timing difference exists between when transactions affect the governmental funds and government-wide activities.

	47,386
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Governmental funds report debt proceeds as income and repayment of debt as an expenditure; however, these transactions increase and decrease liabilities reported in the statement of net position. The effect of debt proceeds and repayment are presented as follows:

Debt proceeds	(232,458)	
Repayment of debt principal	<u>161,484</u>	(70,974)

Capital outlays are reported in Governmental Funds as expenditures; however, in the Government-Wide Statement of Activities, the cost is reported as an asset and allocated over estimated useful lives as depreciation expense. This is the amount by which capital expenditures exceeded depreciation in the current period.

Depreciation	(330,907)	
Capital Expenditures	553,304	
Leased Vehicles	<u>232,458</u>	<u>454,855</u>

Change in Net Position - Government-Wide Statement of Activities	\$	<u>683,920</u>
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The accompanying notes are an integral part of the financial statements.

LaSalle Parish Sheriff

Statement of Fiduciary Net Position ***June 30, 2025***

	<u>Custodial Funds</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 393,462
Receivables	<u>250</u>
Total Assets	393,712
 <u>Liabilities</u>	
Due to Taxing Bodies and Others	<u>\$ 145,261</u>
Total Liabilities	<u>145,261</u>
 <u>Net Position</u>	
Restricted For:	
Individuals, Organizations, and Other Governments	<u>248,451</u>
Total Net Position	<u><u>\$ 248,451</u></u>

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

LaSalle Parish Sheriff

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

	<u>Custodial Funds</u>
<u>Additions</u>	
Bonds and Fines	\$ 377,354
Civil Collections	349,885
Property Taxes and Related Receipts	16,820,683
Revenue Sharing	302,193
Prisoner Housing	551,964
Other	<u>34,448</u>
Total Additions	<u>18,436,527</u>
 <u>Deductions</u>	
Completed and Pending Distributions	
Distribution of Fines	204,284
Distribuiton of Court Cost and Fees	151,696
Distribuiton of Prisoner Housing	551,938
Refunds to Litigants	243,959
Distribution to Taxing Bodies	16,496,436
Distribution to Pension Plans	479,127
Administrative Expenses	<u>268,037</u>
Total Deductions	<u>18,395,477</u>
 Net Increase (Decrease) in Fiduciary Net Position	41,050
Fiduciary Net Position - Beginning	<u>207,401</u>
 Fiduciary Net Position - Ending	<u><u>\$ 248,451</u></u>

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

The accompanying policies conform to generally accepted accounting principles for governmental units.

Financial Reporting Entity

The Governmental Accounting Standards Board (GASB) established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the reporting entity to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the LaSalle Parish Sheriff's Office is considered a primary government. Furthermore, based on application of the criteria presented above, the Sheriff's Office has no component units.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the LaSalle Parish Sheriff's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the LaSalle Parish Sheriff's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the LaSalle Parish Sheriff as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2025

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services and most grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. The Sheriff's funds include governmental funds and fiduciary funds described as follows:

Governmental Funds

Major individual funds are reported as separate columns in the fund financial statements. Sheriff's major funds are described as follows:

General Fund – The general fund is the primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Fiduciary Funds

Fiduciary funds utilized by the Sheriff's Office are limited to agency funds that account for assets held as an agent on behalf of individuals and organizations. The fiduciary funds are custodial in nature.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources
Fiduciary Funds	Accrual Basis	Economic Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is generally considered available if it is collected within 60 days of year end or may otherwise be available to finance current expenditures. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported other financing sources and repayment of long-term debt is reported as an expenditure of funds.

Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Budget Practices

Budgets are adopted on the modified accrual basis of accounting, as discussed in the Governmental Funds. Annual appropriated budgets are usually adopted for the General Fund. All annual appropriations lapse at the end of the fiscal year.

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2025

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

- The Sheriff prepares a proposed budget 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, the date of the public hearing is published.
- A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
- After the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- All budgets are controlled at the fund level and are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the Sheriff.

Capital Assets

Capital assets include buildings, equipment and vehicles that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. Useful lives range from 3 to 40 years depending on the nature of the capital asset.

Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Highly liquid investments include amounts held in investment pools that hold highly liquid securities.

Internal Activity

Resources belonging to particular funds are commonly shared with other funds that need access to additional resources. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded. In preparing the government-wide financial statements, internal activity is eliminated.

Supplemental Wages

Certain employees receive supplemental wages from the State of Louisiana. These supplemental wages are recognized as intergovernmental revenues and salaries and related benefits.

Accounting for Fiduciary Activities

Governmental Accounting Standards require a governmental unit to recognize a liability to beneficiaries of a fiduciary fund when an event occurs that compels the government to disburse the resources, or if the beneficiary does not need to take action to compel the government to disburse the resources. The Sheriff's office recognizes the liability upon the initial receipt of funds from beneficiaries, as there is no need for the beneficiary to perform any action to compel the Sheriff to return the funds.

Fund Balance Classification

Commitment of fund balances is established by written policies approved by the Sheriff. In situations where it is permissible to spend committed resources, the Sheriff typically depletes the available committed resources before consuming unrestricted resources.

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2025

NOTE 2 – TAXES

Operations of the Sheriff's Office are supported by both property and sales taxes. Details regarding both sources are presented as follows:

Property Taxes

Property taxes are assessed based on values determined by the LaSalle Parish Tax Assessor. These taxes are billed and collected by the Sheriff's civil office. For the year ended June 30, 2025, the Sheriff has levied property taxes as follows:

	<u>Millage</u>	<u>Expiration</u>
Millage for general operations authorized by Louisiana Revised Statutes.	34.26	N/A

Ad valorem taxes are assessed on a calendar year basis and are due on or before December 31 in the year the tax is levied. Revenues from ad valorem taxes are recognized as revenue in the year billed.

Sales Taxes

In December 2018, voters approved the renewal of a twelve year ½ cent sales tax on all retail sales in LaSalle Parish to fund the operations of the Sheriff's Department.

NOTE 3 - CASH AND CASH EQUIVALENTS

The LaSalle Parish Sheriff's cash balances at June 30, 2025 are summarized as follows:

	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash on Hand	\$ 500	\$ ----	\$ 500
Deposits in Financial Institutions	461,579	393,462	855,041
Cash Equivalents	7,888,299	----	7,888,299
Total	<u>\$ 8,350,378</u>	<u>\$ 393,462</u>	<u>\$ 8,743,840</u>

Deposits in financial institutions totaled \$967,819 (collected book balance). These deposits are secured from risk by \$643,985 in Federal Deposit Insurance and pledged securities with a market value of \$1,004,493. The pledged securities are held by a custodial bank in the name of the pledging institution (fiscal agent). However, State Law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

The LaSalle Parish Sheriff limits credit risk by requiring pledged securities in the manner described above. In addition, interest rate risk is minimized by acquiring only those certificates of deposit that have an original maturity of two years or less.

Cash Equivalents

Cash equivalents consist entirely of amounts invested in the Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955. Generally accepted accounting principles 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 external investment pool that, to the extent practical, invest in a manner consistent with Generally Accepted Accounting Principles for investment pools. The following facts are relevant for investment pools:

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2025

- Credit risk: LAMP is rated AAA 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 (NUMBER- days) (from LAMP's monthly Portfolio Holdings) as of (DATE – month-end).
- Foreign currency risk: Not applicable.

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

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

NOTE 4 - RECEIVABLES

Receivables at year end are summarized as follows:

	General Fund
<u>Accounts Receivable</u>	
Sales Taxes	\$ 106,006
Due from LaSalle Corrections	16,385
Other	51,134
Total Receivables	<u>\$ 173,525</u>

NOTE 5 – CAPITAL ASSETS

A summary of the LaSalle Parish Sheriff's capital assets is provided as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Land	\$ 91,324	\$ ----	\$ ----	\$ 91,324
<u>Capital Assets Being Depreciated:</u>				
Buildings and Improvements	371,624	----	----	371,624
Vehicles, Furniture & Equipment	3,227,205	566,784	253,057	3,540,932
Less Accumulated Depreciation	(2,574,968)	(331,864)	(230,886)	(2,675,946)
Total Subject to Depreciation	<u>1,023,861</u>	<u>234,920</u>	<u>22,171</u>	<u>1,236,610</u>
Total Net of Depreciation	<u>\$ 1,115,185</u>	<u>\$ 234,920</u>	<u>\$ 22,171</u>	<u>\$ 1,327,934</u>

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2025

NOTE 6 – PAYABLES

Accounts payable at year end are summarized as follows:

	General Fund
Payable to Vendors	\$ 52,218
Accrued Liabilities	189
Accrued Salaries	<u>101,923</u>
Total Payables	<u>\$ 154,330</u>

NOTE 7 - RISK MANAGEMENT

The LaSalle Parish Sheriff is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The LaSalle Parish Sheriff insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 8 – RETIREMENT PLAN

Plan Description - Substantially all employees of the LaSalle Parish Sheriff's Office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Eligible employees are entitled to benefits upon retirement amounting to 3½% of average final compensation for each year of creditable service. Eligibility is based on hire dates and lengths of service. Retirement benefit cannot exceed 100% of their final-average salary. The System also provides death and disability benefits. Benefits are established or amended by state statute.

Funding Policy - Plan members are required by state statute to contribute 10.25% of their annual covered salary and the LaSalle Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11.50% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the LaSalle Parish Sheriff are established and may be amended by state statute. The LaSalle Parish Sheriff's contributions to the System for the previous three years were equal to the required contributions for each year.

Financial Summary – The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details, the System issues an annual publicly available stand-alone financial report. The financial report includes information about the plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position. The report can be obtained on the internet at la.state.la.us. The plan's fiduciary net position and net pension liability was determined at June 30, 2024 (measurement date and actuarial valuation date) and details are provided as follows:

Total Pension Liability	\$ 5,698,851,389
Plan Fiduciary Net Position	<u>5,094,638,405</u>
Net Pension Liability (Asset)	604,212,984
Sheriff's Office's Proportionate Share (Percentage)	<u>0.396356%</u>
Sheriff's Office's Proportionate Share (Amount)	<u>\$ 2,394,834</u>

The Sheriff's Office's share of the net pension liability was determined based on its proportionate share of employer contributions. The net pension liability presented above was not affected by any special funding situations. Changes in the Sheriff's Office's proportionate share of Plan's net pension liability during the measurement period ending June 30, 2024 are provided as follows:

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2025

Beginning Net Pension Liability	\$ 3,599,401
Employer Contributions	(596,459)
Pension Expense	633,650
Change in Deferred Outflows of Resources	(1,073,577)
Change in Deferred Inflows of Resources	<u>(168,181)</u>
Ending Net Pension Liability (Asset)	<u>\$ 2,394,834</u>

There were no changes between June 30, 2025 and the Plan's measurement date that are expected to have a significant effect on the Sheriff's Office's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	\$ 475,521	\$ 54,385	\$ 421,136
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	----	225,947	(225,947)
Changes of Assumptions	121,423	----	121,423
Changes in Proportion	6,869	121,507	(114,638)
Employer Contributions Made After the Measurement Date	<u>796,899</u>	<u>-----</u>	<u>796,899</u>
Total Deferrals	1,400,712	401,839	998,873
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	<u>(796,899)</u>	<u>----</u>	<u>(796,899)</u>
Deferrals Subject to Amortization	<u>\$ 603,813</u>	<u>\$ 401,839</u>	<u>\$ 201,974</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
June 30, 2025	\$ 8,063
June 30, 2026	566,863
June 30, 2027	(166,587)
June 30, 2028	<u>(206,365)</u>
Total	<u>\$ 201,974</u>

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Individual Entry Age Normal
Investment Rate of Return	6.85% net of investment expense

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2025

Projected Salary Increases 5.0% (2.50% Inflation, 2.50% Merit)

Expected Remaining Service 5-6 Years
Lives

Mortality Rates Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.

Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.

Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.

Cost of Living Adjustments The present value of future retirement benefits is based on benefits currently being paid by the fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Estimates of arithmetic real rates of return for each major asset class based on target asset allocation are presented as follows:

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

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

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

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2025

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 has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 5.85% Discount Rate	Current Discount Rate 6.85%	1% Increase 7.85% Discount Rate
Net Pension Liability	\$ 5,185,321	\$ 2,394,834	\$ 67,646

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS

Details regarding other post-employment benefits (OPEB) that the Sheriff's Office provides for its workforce are provided as follows:

Plan Description

The Sheriff's Office's established policies and procedures include providing certain healthcare benefits for retirees. This policy amounts to a single-employer defined benefit healthcare plan (the Plan) administered by the Sheriff's Office. The Plan provides medical benefits through the Sheriff's group health insurance plan which covers both active and retired members. Benefits under the plan are made available to employees upon actual retirement. The Plan does not issue a publicly available financial report. Plan participants are typically eligible for healthcare benefits when they become eligible for benefits from the Louisiana Sheriffs Pension and Relief Fund.

Funding Policy

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The Sheriff's Office has not established a trust fund to finance the cost of benefits and the Plan has no assets.

Employees covered by benefit terms – As of the measurement date June 30, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	22
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	64
	<u>86</u>

Total OPEB Liability

The Sheriff's total OPEB liability is \$4,535,661 as of the measurement date June 30, 2025, the end of the fiscal year.

Actuarial Assumptions and other inputs – The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, including inflation

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2025

Prior Discount rate	3.93%
Discount rate	5.20%
Healthcare cost trend rates	5.50% annually for 5 years, then 4.14%
Mortality	120% of Pub-2010 for General Employees and Healthy Retirees with MP-2021 scale

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2025, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2025.

Changes in the Total OPEB Liability

Balance at June 30, 2024	\$ 5,119,296
Changes for the year:	
Service cost	160,087
Interest	204,334
Differences between expected and actual experience	137,619
Changes in assumptions	(957,228)
Benefit payments and net transfers	(128,447)
Net changes	(583,635)
Balance at June 30, 2025	\$ 4,535,661

Sensitivity to Rates

Net OPEB liability calculations are impacted by various rate assumptions. An analysis of how the liability would be effected by changes in various rate assumptions is presented as follows:

	Discount Rate		
	Baseline Less 1%	Baseline 5.20%	Baseline Plus 1%
Net OPEB Liability	\$ 5,328,468	\$ 4,535,661	\$ 3,903,574

	Healthcare Cost Trend Rate		
	Baseline Less 1% 4.5%	Baseline 5.5%	Baseline Plus 1% 6.5 %
Net OPEB Liability	\$ 3,954,283	\$ 4,535,661	\$ 5,272,528

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

For the year ended June 30, 2025, the Sheriff recognized OPEB expense of (\$49,999). At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2025

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 775,858	\$ (1,216,747)
Changes in assumptions	1,221,658	(2,636,229)
Total	<u>\$ 1,997,516</u>	<u>\$ (3,852,976)</u>

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

Years ending June 30:	
2026	\$ (414,420)
2027	(414,420)
2028	(414,420)
2029	(414,420)
2030	(349,431)
Thereafter	151,652

NOTE 10 – CONTINGENCIES:

Existing conditions that may have financial consequences are referred to as contingencies. Contingencies existing at June 30, 2025 are described as follows:

Litigation:

Like most governmental units with extensive and diverse operations, the Sheriff's Office is occasionally named as a defendant in litigation. The Sheriff's Office has insurance to protect against the possibility of unfavorable judgments and at year end management does not expect any financial exposure related to litigation.

Grant Compliance:

The Sheriff's Office receives state and federal assistance through various grant programs. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

NOTE 11 – EX-OFFICIO TAX COLLECTOR (AD VALOREM TAX COLLECTIONS AND DISTRIBUTIONS)

Disclosures related to the Sheriff's function as ex officio tax collector required by Louisiana Law are presented as follows:

- The amount of cash on hand in the tax collector account at June 30, 2025 was \$54,462.
- Taxes collected and taxes assessed that remain uncollected are provided below:

LaSalle Parish Sheriff
Notes to Financial Statements
June 30, 2025

Taxing Authority	Taxes Collected	Taxes Assessed and Uncollected
LaSalle Parish Police Jury	\$ 4,267,378	\$ 7,948
LaSalle Parish Sheriff	3,914,193	7,117
LaSalle Parish School Board	5,049,835	9,180
Fire District Eden-Fellowship	74,883	838
Fire District Little Creek	91,838	179
Fire District Rogers-Nebo	189,105	(1,134)
Fire District Summerville-Rose	127,031	(168)
Fire District Whitehall	72,673	928
Forestry Tax	24,659	(23)
Hospital District #1	373,680	352
Hospital District #2	339,826	787
LaSalle Sewer District #1	79,967	93
Levee District	8,283	308
Louisiana Tax Commission	14,360	(64)
PW Ambulance District #1	491,981	894
PW Assessment District	1,023,475	1,861
PW Council on Aging	101,965	186
Recreation District #10	73,774	58
Recreation District #22	269,349	347
Recreation District #5	96,677	(491)
	<u>\$ 16,684,932</u>	<u>\$ 29,196</u>

NOTE 12 – LEASE OBLIGATIONS

The Sheriff's Office has entered into various leasing arrangements to acquire vehicles necessary to conduct operations. Under the terms of the agreements, the Sheriff's Office is obligated to make fixed payments over periods ranging from 3 to 8 years. The value of the leased vehicles has been determined as follows:

Leased Vehicles	\$ 686,637
Accumulated Amortization	<u>(386,504)</u>
Leased Vehicles (Net of Accumulated Amortization)	<u>\$ 300,133</u>

The lease obligations at year end are summarized below:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion	Long-Term Portion
Lease Obligations	\$ 235,452	\$ 232,458	\$ 161,484	\$ 306,426	\$ 130,312	\$ 176,114

Principal and interest requirements associated with the underlying lease obligation are presented as follows:

	Payment	Principal	Interest
2026	\$ 137,812	\$ 130,312	\$ 7,500
2027	114,726	111,013	3,713
2028	56,989	55,853	1,136
2029	9,389	9,248	141
2030	----	----	----
Total Lease Obligation	<u>\$ 318,916</u>	<u>\$ 306,426</u>	<u>\$ 12,490</u>

LaSalle Parish Sheriff

Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual

General Fund

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>				
Taxes	\$ 5,250,000	\$ 5,528,000	\$ 5,586,811	\$ 58,811
Intergovernmental	453,000	573,000	503,399	(69,601)
Fees, Charges, Fines and Forfeitures	289,000	339,000	431,520	92,520
Prison Reimbursement	958,000	917,000	787,543	(129,457)
Other	719,000	661,000	727,366	66,366
Total revenues	<u>7,669,000</u>	<u>8,018,000</u>	<u>8,036,639</u>	<u>18,639</u>
<u>Expenditures:</u>				
Current				
Public Safety				
Personnel Services	5,336,000	5,450,000	5,416,871	33,129
Operating Services	875,000	1,038,000	895,794	142,206
Materials and Supplies	673,000	709,000	743,295	(34,295)
Other Expenses	68,000	78,000	-	78,000
Capital Expenditures	383,000	552,000	785,762	(233,762)
Debt Service	-	-	174,722	(174,722)
Total expenditures	<u>7,335,000</u>	<u>7,827,000</u>	<u>8,016,444</u>	<u>(189,444)</u>
Excess (Deficiency) of Revenues Over Expenditures	334,000	191,000	20,195	(170,805)
<u>Other Financing Sources (Uses)</u>				
Lease Proceeds	-	-	232,458	232,458
Net Change in Fund Balances	<u>\$ 334,000</u>	<u>\$ 191,000</u>	<u>\$ 252,653</u>	<u>\$ 61,653</u>

LaSalle Parish Sheriff

Schedule of Changes in Net OPEB Liability Retiree Healthcare Plan

	For the Year Ended June, 30							
	2018	2019	2020	2021	2022	2023	2024	2025
<u>Total OPEB Liability</u>								
Beginning Balance	\$ 4,121,308	\$4,359,396	\$ 5,308,599	\$ 8,021,401	\$ 8,891,496	\$ 6,397,356	\$ 6,282,561	\$ 5,119,296
Service Cost	208,407	218,695	269,932	321,986	331,958	206,340	185,545	160,087
Interest	167,560	172,940	190,525	180,831	195,641	230,119	232,700	204,334
Differences between Expected and Actual Experience	(47,958)	336,973	425,772	373,753	(856,117)	(333,610)	(690,508)	137,619
Changes in Assumptions or Inputs	-	315,462	1,908,819	80,295	(2,074,312)	(121,312)	(769,251)	(957,228)
Benefit Payments	(89,921)	(94,867)	(82,246)	(86,770)	(91,310)	(96,332)	(121,751)	(128,447)
Ending Balance	<u>4,359,396</u>	<u>5,308,599</u>	<u>8,021,401</u>	<u>8,891,496</u>	<u>6,397,356</u>	<u>6,282,561</u>	<u>5,119,296</u>	<u>4,535,661</u>
<u>Fiduciary Net Position</u>								
Beginning Balance	-	-	-	-	-	-	-	-
Employer Contributions	89,921	94,867	82,246	86,770	91,310	96,332	121,751	128,447
Benefit Payments	(89,921)	(94,867)	(82,246)	(86,770)	(91,310)	(96,332)	(121,751)	(128,447)
Ending Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB Liability	<u>\$ 4,359,396</u>	<u>\$5,308,599</u>	<u>\$ 8,021,401</u>	<u>\$ 8,891,496</u>	<u>\$ 6,397,356</u>	<u>\$ 6,282,561</u>	<u>\$ 5,119,296</u>	<u>\$ 4,535,661</u>
Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered Payroll	2,782,446	2,865,919	2,929,213	3,017,089	2,647,947	2,727,385	2,914,108	3,001,531
Net OPEB Liability as a Percentage of Covered Payroll	156.7%	185.2%	273.8%	294.7%	241.6%	230.4%	175.7%	151.1%

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

There are no assets accumulated in a trust that meets criteria established by Governmental Accounting Standards to pay related benefits. In addition, there are no known factors that can be expected to significantly effect the amounts reported.

LaSalle Parish Sheriff

Schedule of Net Pension Liability Data Cost Sharing Retirement Systems

Retirement System / Measurement Date	Share of Collective		Covered Payroll	Net Pension	Pension Plans
	Net Pension Liability (Asset)			Liability as a	Fiduciary Net
	Percent	Amount		Percentage of Covered Payroll	Position as a Percentage of Total Pension Liability
Louisiana Sheriffs Pension and Relief Fund					
June 30, 2015	0.64%	2,863,068	4,259,319	67.2%	86.6%
June 30, 2016	0.63%	4,027,213	4,333,447	92.9%	82.1%
June 30, 2017	0.65%	2,795,166	3,901,937	71.6%	88.5%
June 30, 2018	0.54%	2,070,975	3,649,903	56.7%	90.4%
June 30, 2019	0.46%	2,178,242	3,217,861	67.7%	88.9%
June 30, 2020	0.47%	3,258,105	3,475,249	93.8%	84.7%
June 30, 2021	0.45%	(220,576)	3,242,869	-6.8%	101.0%
June 30, 2022	0.41%	3,356,710	3,063,561	109.6%	83.9%
June 30, 2023	0.41%	3,599,401	3,288,485	109.5%	83.9%
June 30, 2024	0.40%	2,394,834	3,343,227	71.6%	89.4%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

LaSalle Parish Sheriff

Schedule of Employer Contributions Cost Sharing Retirement Systems

Retirement System / Measurement Date	Statutorily	Contributions	Difference	Contributions	Contributions
	Required	Recognized	Between		
	Employer	By the	Required and	Covered Payroll	Recognized as
	Contributions	Pension Plan	Recognized		a Percentage of
			Contributions		Covered Payroll
Louisiana Sheriffs Pension and Relief Fund					
June 30, 2015	606,953	606,845	108	4,259,319	14.25%
June 30, 2016	596,422	595,849	573	4,333,447	13.75%
June 30, 2017	592,409	592,409	-	3,901,937	15.18%
June 30, 2018	473,936	473,936	-	3,649,903	12.98%
June 30, 2019	394,188	394,188	-	3,217,861	12.25%
June 30, 2020	425,718	426,155	(437)	3,475,249	12.26%
June 30, 2021	397,251	398,076	(825)	3,242,869	12.28%
June 30, 2022	375,286	376,228	(942)	3,063,561	12.28%
June 30, 2023	378,176	378,511	(335)	3,288,485	11.51%
June 30, 2024	384,471	384,289	182	3,343,227	11.49%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

LaSalle Parish Sheriff

Combining Statement of Fiduciary Net Position - Custodial Funds

June 30, 2025

	<u>Tax Collector</u>	<u>Civil Fund</u>	<u>Bail Bond Fund</u>	<u>Fines/ Bonds</u>	<u>Court Attendance</u>	<u>Misdemeanor Probation</u>	<u>Corrections Clearing</u>	<u>Total Custodial Funds</u>
<u>Assets</u>								
Cash and Cash Equivalents	\$ 54,462	\$ 30,709	\$ 42,222	\$ 204,955	\$ 14,308	\$ 46,783	\$ 23	\$ 393,462
Receivables	-	-	250	-	-	-	-	250
Total Assets	<u>\$ 54,462</u>	<u>\$ 30,709</u>	<u>\$ 42,472</u>	<u>\$ 204,955</u>	<u>\$ 14,308</u>	<u>\$ 46,783</u>	<u>\$ 23</u>	<u>\$ 393,712</u>
<u>Liabilities</u>								
Due to Taxing Bodies and Others	\$ -	\$ 12,396	\$ -	\$ 131,168	\$ 1,076	\$ 621	\$ -	\$ 145,261
Due to Other Funds	-	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>12,396</u>	<u>-</u>	<u>131,168</u>	<u>1,076</u>	<u>621</u>	<u>-</u>	<u>145,261</u>
<u>Net Position</u>								
Restricted For:								
Individuals, Organizations and Other Governments	<u>54,462</u>	<u>18,313</u>	<u>42,472</u>	<u>73,787</u>	<u>13,232</u>	<u>46,162</u>	<u>23</u>	<u>248,451</u>
Total Net Position	<u>\$ 54,462</u>	<u>\$ 18,313</u>	<u>\$ 42,472</u>	<u>\$ 73,787</u>	<u>\$ 13,232</u>	<u>\$ 46,162</u>	<u>\$ 23</u>	<u>\$ 248,451</u>

LaSalle Parish Sheriff

Combining Statement of Changes in Fiduciary Net Position - Custodial Funds

For the Year Ended June 30, 2025

	Tax Collector	Civil Fund	Bail Bond Fund	Fines/ Bonds	Court Attendance	Misdemeanor Probation	Corrections Clearing	Total Custodial Funds
Additions								
Bonds and Fines	\$ -	\$ -	\$ 82,969	\$ 107,092	\$ -	\$ 187,293	\$ -	\$ 377,354
Civil Collections	-	349,885	-	-	-	-	-	349,885
Property Taxes and Related Receipts	16,820,683	-	-	-	-	-	-	16,820,683
Revenue Sharing	302,193	-	-	-	-	-	-	302,193
Prisoner Housing	-	-	-	-	-	-	551,964	551,964
Other	20,757	76	-	615	13,000	-	-	34,448
Total Additions	<u>17,143,633</u>	<u>349,961</u>	<u>82,969</u>	<u>107,707</u>	<u>13,000</u>	<u>187,293</u>	<u>551,964</u>	<u>18,436,527</u>
Deductions								
Completed and Pending Distributions								
Distribution of Fines	-	-	69,484	39,023	-	95,777	-	204,284
Distribution of Court Cost and Fees	-	-	-	73,037	-	78,659	-	151,696
Distribution of Prisoner Housing	-	-	-	-	-	-	551,938	551,938
Refunds to Litigants	-	243,959	-	-	-	-	-	243,959
Distribution to Taxing Bodies	16,496,436	-	-	-	-	-	-	16,496,436
Distribution to Pension Plans	479,127	-	-	-	-	-	-	479,127
Administrative Expenses	162,237	105,774	-	-	-	-	26	268,037
Total Deductions	<u>17,137,800</u>	<u>349,733</u>	<u>69,484</u>	<u>112,060</u>	<u>-</u>	<u>174,436</u>	<u>551,964</u>	<u>18,395,477</u>
Net Increase (Decrease) in Fiduciary Net Position	5,833	228	13,485	(4,353)	13,000	12,857	-	41,050
Fiduciary Net Position - Beginning	<u>48,629</u>	<u>18,085</u>	<u>28,987</u>	<u>78,140</u>	<u>232</u>	<u>33,305</u>	<u>23</u>	<u>207,401</u>
Fiduciary Net Position - Ending	<u>\$ 54,462</u>	<u>\$ 18,313</u>	<u>\$ 42,472</u>	<u>\$ 73,787</u>	<u>\$ 13,232</u>	<u>\$ 46,162</u>	<u>\$ 23</u>	<u>\$ 248,451</u>

LaSalle Parish Sheriff

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended June 30, 2025

Agency Head (Sheriff) - Lane Windham

Purpose:

Compensation	\$ 210,820
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Benefits

Health Insurance	10,210
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Retirement	24,244
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Benefits - Other	3,184
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Vehicle Provided by Government	9,524
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Travel Reimbursements	4,739
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Fuel	3,060
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LaSalle Parish Sheriff Justice System Funding Schedule - Collecting/Disbursing Schedule Cash Basis Presentation As Required by La. R.S. 24:515.2		
	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
1. Beginning Cash Balance	410,010	393,434
2. Collections		
a. Civil Fees	128,175	221,710
b. Bond Fees	31,047	51,922
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	80,060	107,233
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	55,010	52,082
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	334	357
n. Other	4,250	8,750
Total Collected	298,876	442,054
3. Deductions: Collections Retained by the LaSalle Parish Sheriff		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	25,493	43,843
b. Bond Fees	12,216	10,561
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	11,814	11,288
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	5,440	110,499
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collections Retained by the LaSalle Parish Sheriff	54,963	176,191
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofit:		
a. Collection/Processing Fees Paid to Third Party Entities	-	-
b. Civil Fee Refunds	-	-
c. Bond Refunds	-	-
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	1,965	2,731
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofit:	1,965	2,731
5. Deductions: Total Disbursements to Other Governments & Nonprofits	258,524	317,589
6. Total Amounts Disbursed/Retained	315,452	496,511
7. Ending Cash Balance	393,434	338,977
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
9. Other Information:		
I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances]	-	-
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	-	-

LaSalle Parish Sheriff**Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form**

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits(Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.]	Legal Authority to Disburse Money	Disbursement Type	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
	(Optional)				
LaSalle Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	12,945	16,582
28th Judicial District Court Judicial Expense Fund		R.S. 15:571.11	f. Criminal Court Costs/Fees	2,126	2,265
28th Judicial District Court Judicial Expense Fund	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	h. Criminal Fines – Other/Non-Contempt	4,195	3,210
28th Judicial District Court Judicial Expense Fund	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	b. Bond Fees	7,456	5,648
Central Louisiana Juvenile Detention Center Authority	\$1093. Juvenile detention centers; special court costs	R.S. 15:1093	f. Criminal Court Costs/Fees	3,157	2,732
Supreme Court	\$86. Judicial College; education account; sources of funds	R.S. 13:86	f. Criminal Court Costs/Fees	210	182
LA Commission on Law Enforcement and Administration of Criminal Justice		R.S. 15:1224	f. Criminal Court Costs/Fees	1,057	1,932
Department of Wildlife and Fisheries	\$2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	75	120
28th Judicial District Public Defender		R.S. 15:571.11	f. Criminal Court Costs/Fees	6,300	6,795
28th Judicial District Public Defender	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	h. Criminal Fines – Other/Non-Contempt	12,550	9,675
28th Judicial District Public Defender		R.S. 15:571.11	b. Bond Fees	8,016	6,226
LaSalle Parish Clerk of Court		R.S. 15:571.11	f. Criminal Court Costs/Fees	6,115	6,953
LaSalle Parish Clerk of Court	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	h. Criminal Fines – Other/Non-Contempt	6,995	5,350
LaSalle Parish Clerk of Court		R.S. 15:571.11	b. Bond Fees	560	578
LaSalle Parish Police Jury		R.S. 15:571.11	f. Criminal Court Costs/Fees	39,967	40,581
LaSalle Parish Police Jury		R.S. 15:571.11	h. Criminal Fines – Other/Non-Contempt	17,793	14,353
District Attorney for the 28th Judicial District		R.S. 15:571.11	f. Criminal Court Costs/Fees	8,377	8,956
District Attorney for the 28th Judicial District		R.S. 15:571.11	h. Criminal Fines – Other/Non-Contempt	8,323	6,484
District Attorney for the 28th Judicial District		R.S. 15:571.11	b. Bond Fees	9,416	7,671
Town of Olla		R.S. 15:571.11	f. Criminal Court Costs/Fees	-	380
LA Commission on Law Enforcement and Administration of Criminal Justice		R.S. 46:1816	f. Criminal Court Costs/Fees	1,857	1,333
Louisiana Department of Health	\$2633. Traumatic Head and Spinal Cord Injury Trust Fund	R.S. 46:2633	f. Criminal Court Costs/Fees	1,265	1,060

LaSalle Parish Sheriff**Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form**

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits(Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description	Legal Authority to Disburse Money	Disbursement Type	Amount for	Amount for
	[Fund, Program, etc.] (Optional)			07/01/2024 - 12/31/2024	01/01/2025 - 06/30/2025
Department of Public Safety and Corrections Public Safety Services	Art. 887. Defendant's liability for costs; suspension of costs; no advance costs	CCRP 887 (C)	f. Criminal Court Costs/Fees	525	675
Department of Public Safety and Corrections Public Safety Services		CCRP 887 (C)	h. Criminal Fines – Other/Non-Contempt	800	175
Department of the Treasury	Art. 887. Defendant's liability for costs; suspension of costs; no advance costs	CCRP 887 (F)(1)	f. Criminal Court Costs/Fees	1,272	1,050
Criminalistics Laboratory North Louisiana	§2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	5,702	6,208
Criminalistics Laboratory North Louisiana		R.S. 40:2266.1.1	h. Criminal Fines – Other/Non-Contempt	1,675	1,280
Criminalistics Laboratory North Louisiana		R.S. 15:85.1 (A)(1)	b. Bond Fees	560	578
LaSalle Parish Police Jury	§371. Searches and seizures	R.S. 26:371	h. Criminal Fines – Other/Non-Contempt	32,023	109,064
LaSalle Parish Police Jury	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	57,212	49,493



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 Lane Windham
LaSalle Parish Sheriff

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the LaSalle Parish Sheriff, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise LaSalle Parish Sheriff's basic financial statements, and have issued our report thereon dated November 21, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or



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on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink, reading "Rozier, McKay & Willis".

Rozier, McKay & Willis
Certified Public Accountants
November 21, 2025

**LaSalle Parish Sheriff
Schedule of Findings
For the Year Ended June 30, 2025**

**Part I
Summary of Auditor's Results**

Financial Statements

- The Independent Auditor's Report on the financial statements for the LaSalle Parish Sheriff as of June 30, 2025 and for the year then ended expressed an unmodified opinion.
- No deficiencies in internal control over financial reporting were reported in connection with the audit.
- No instances of noncompliance material to the financial statements were detected.

**Part II
Findings Relating to the Financial Statements Which are Required to be
Reported in Accordance with Generally Accepted Governmental Auditing Standards:**

- None

**Part III
Findings and Questioned Costs for Federal Awards Which
Shall Include Audit Findings as Defined by the Uniform Guidance:**

- None

**LaSalle Parish Sheriff
Management's Corrective Action Plan
June 30, 2025**

SECTION I Internal Control and Compliance Material to the Financial Statements	
No findings were reported in the schedule of findings.	Response – N/A
SECTION II Internal Control and Compliance Material to Federal Awards	
No findings were reported in the schedule of findings.	Response – N/A
SECTION III Management Letter	
No management letter was issued with this report.	Response – N/A

LaSalle Parish Sheriff
Schedule of Prior Year Findings and Responses
June 30, 2025

SECTION I Internal Control and Compliance Material to the Financial Statements	
No findings were reported in the schedule of findings.	Response – N/A
SECTION II Internal Control and Compliance Material to Federal Awards	
No findings were reported in the schedule of findings.	Response – N/A
SECTION III Management Letter	
No management letter was issued with this report.	Response – N/A

APPENDIX A

Information Required By Louisiana Revised Statute 24:513B(1)

STATE OF LOUISIANA, PARISH OF LASALLE

AFFIDAVIT

Lane Windham, Sheriff of LaSalle Parish

BEFORE ME, the undersigned authority, personally came and appeared, Lane Windham, the Sheriff of LaSalle Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct, to the best of his knowledge, information and belief:

\$54,462 is the amount of cash on hand in the tax collector account on June 30, 2025.

He further deposed and said:

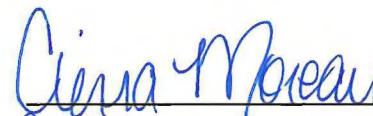
All itemized statements of the amount of taxes collected for the tax year 2024, by taxing authority are true and correct, to the best of his knowledge, information and belief.

All itemized statements of all taxes assessed and uncollected, which indicate the reason for the failure to collect, by taxing authority are true and correct to the best of his knowledge information and belief.

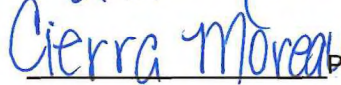


Signature
Sheriff of LaSalle Parish

Sworn to and subscribed before me, Notary this 18 day of December, 2025, in my office in Jena, Louisiana.



(Signature)



Print # 215984

LaSalle Parish, LA (Commission)

Cierra Moreau #215984
Ex-Officio Notary, LaSalle Parish Sheriff's Dept.

APPENDIX B

Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the LaSalle Parish Sheriff and
the Louisiana Legislative Auditor:

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

The entity 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 described above. 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.

We were engaged 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 entity 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.

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
November 21, 2025



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

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LaSalle Parish Sheriff
Statewide Agreed-Upon Procedures

We were engaged to perform Statewide Agreed-Upon Procedures published by the Louisiana Legislative Auditor. The Statewide Agreed-Upon Procedures consists of 14 categories that are listed below:

1. Written Policies and Procedures
2. Board or Finance Committee
3. Bank Reconciliations
4. Collections
5. Non-Payroll Disbursements
6. Credit Card / Debit Cards/ Fuel Cards/P-Cards
7. Travel and Expense Reimbursement
8. Contracts
9. Payroll and Personnel
10. Ethics
11. Debt Service
12. Fraud Notice
13. Information Technology / Disaster Recovery / Business Continuity
14. Sexual Harassment

Instructions issued by the Legislative Auditor indicated that procedures are required for the year ended June 30, 2025 only for categories that reported findings in the previous year. Based on our analysis there were no findings reported during the previous year for any of the categories listed above. Accordingly, it was not necessary to apply any procedures during the current period.