

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Financial Report  
For the Year Ended June 30, 2025



## CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	4
REQUIRED SUPPLEMENTARY INFORMATION – PART I	
Management's Discussion and Analysis (UNAUDITED)	8-14
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of Net Position	16
Statement of Activities	17
FUND FINANCIAL STATEMENTS (FFS)	
Balance Sheet - Governmental Funds	20
Reconciliation of the Balance Sheet - Governmental Funds - to the Statement of Net Position	21
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - to the Statement of Activities	23
Custodial Funds:	
Combining Statement of Fiduciary Assets and Liabilities	24
Combining Statement of Changes in Fiduciary Assets and Liabilities	25
NOTES TO THE FINANCIAL STATEMENTS	26
REQUIRED SUPPLEMENTARY INFORMATION – PART II	
Budgetary Comparison Schedule - General Fund	58
Schedule of Employer's Proportionate Share of Net Pension Liability	59
Schedule of Employer's Contribution	60
Schedule of Changes in Total OPEB Liability and Related Ratios	61
Note to the Required Supplementary Information	62

CONTENTS (Continued)

	PAGE
OTHER SUPPLEMENTARY INFORMATION	
Nonmajor Funds:	
Combining Balance Sheet - Special Revenue Funds	64
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds	65
Nonmajor Fund Descriptions	66
Calcasieu Parish Sheriff's Sworn Statement	67
Calcasieu Parish Tax Collector's Tax Roll Status Report	68
Schedule of Compensation, Benefits and Other Payments to Agency Head	71
Justice System Funding Schedule – Collecting/Disbursing Entity	72
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	73
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	74
COMPLIANCE AND INTERNAL CONTROL	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	76
Independent Auditors' Report on Compliance with Requirements that could have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	78
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	81



NICHOLAS J. LANGLEY  
PHILLIP D. ABSHIRE, III  
SARAH CLARK WERNER  
ALEXIS HABETZ O'NEAL  
JESSICA LOTT-HANSEN

LESTER LANGLEY, JR. - RETIRED  
DANNY L. WILLIAMS - RETIRED  
PHILLIP D. ABSHIRE, JR. - RETIRED  
DAPHNE BORDELON BERKEN - DECEASED

## INDEPENDENT AUDITORS' REPORT

Calcasieu Parish Sheriff  
Lake Charles, Louisiana

### Report on the Audit of the Financial Statements

#### *Opinions*

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

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

#### *Emphasis of Matter – Change in Accounting Principle*

As discussed in Note 1 to the financial statements, the Calcasieu Parish Sheriff implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, during the year ended June 30, 2025. As a result, beginning net position as of July 1, 2024 was restated to reflect the cumulative effect of the change in accounting principle. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 8-14, budgetary comparison information on pages 58, Schedule of Employer's Proportionate Share of Net Pension Liability on page 59, Schedule of Employer's Contribution on page 60, and Schedule on Changes in Total OPEB Liability and Related Ratios on page 61 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Calcasieu Parish Sheriff's basic financial statements. The accompanying combining and individual nonmajor fund financial statements on pages 64-65, Calcasieu Parish Sheriff's Sworn Statement on page 67, Calcasieu Parish Tax Collector's Tax Roll Status Report on page 68, Schedule of Compensation, Benefits and Other Payments to Agency Head on page 71, the Justice System Fund Schedule – Collecting/Disbursing Entity on page 72 and the Schedule of Expenditures of Federal Awards on page 73 as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, Calcasieu Parish Sheriff's Sworn Statement, Calcasieu Parish Tax Collector's Tax Roll Status Report, Schedule of Compensation, Benefits and Other Payments to Agency Head the Justice System Fund Schedule – Collecting/Disbursing Entity and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

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

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2026, on our consideration of the Calcasieu Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Calcasieu Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Calcasieu Parish Sheriff's internal control over financial reporting and compliance.

*Langley, Williams & Co, L.L.C.*

Lake Charles, Louisiana  
March 29, 2026

CALCASIEU PARISH SHERIFF

Lake Charles, Louisiana

Management's Discussion and Analysis

Within this section of the Calcasieu Parish Sheriff's ("Sheriff") annual financial report, the Sheriff's management is providing this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2025. The following information is provided by the current administration and is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

**Financial Highlights**

The Sheriff's governmental activities reported assets exceeding its liabilities by \$50,986,288 (net position) for the fiscal year reported.

Total revenues of \$125,935,167 exceeded expenditures of \$133,051,484, which resulted in current year deficit of revenues under expenditures of \$7,116,317.

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

- (1) Capital assets of \$107,931,789 included property and equipment of \$159,973,460, right-of-use assets and intangibles of \$16,582,969 and net of accumulated depreciation and amortization of \$80,617,754, work in process of \$10,510,174, and land of \$1,482,940.
- (2) Unrestricted net position of (44,097,1018).

The Sheriff's governmental funds reported total ending fund balance of \$93,536,708 this year. This compares to the prior year ending fund balance of \$113,503,149, reflecting a decrease of \$19,966,441 during the current year.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$48,089,869, or 29.69% of total General Fund expenditures and 38.30% of total General Fund revenues including transfers.

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

**Overview of the Financial Statements**

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

**Government-wide Financial Statements**

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

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

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

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

**Fund Financial Statements**

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

The Sheriff uses governmental funds and fiduciary funds as follows:

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

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

The basic governmental fund financial statements are presented on pages 20 through 23 of this report.

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

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

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

*Notes to the basic financial statements*

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

*Other information*

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning the Sheriff's budget presentations. The budgetary comparison statement is included as "required supplementary information" for the general fund. The schedule demonstrate compliance with the Sheriff's adopted and final revised budget. The Schedule of Employer's Proportionate Share of Net Pension Liability and the Schedule of Employer's Contribution demonstrate the Sheriff's liability of its pension plan in compliance with GASB 68 and 71. The Schedule of Changes in Total OPEB Liability and Related Ratios recognizes the Sheriff's future OPEB (Other Post Employment Benefits) obligations as required by GASB Statement 75. Required supplementary information can be found starting on page 58 of this report.

As discussed, the Sheriff reports major funds in the basic financial statement. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report beginning on page 64.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

**Financial Analysis of the Sheriff as a Whole**

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the Sheriff as a whole. The Sheriff's net position at the fiscal year end is \$52,019,588. The following table provides a summary of the Sheriff's net position:

	<u>2025</u>	<u>Percentage</u>	Restated <u>2024</u>	<u>Percentage</u>
<b>Assets:</b>				
Current assets	\$ 98,493,016	37.95%	\$ 120,962,896	44.66%
Non-current assets	<u>107,931,789</u>	<u>41.59%</u>	<u>78,333,991</u>	<u>28.92%</u>
<b>Total Assets</b>	206,424,805	79.54%	199,296,887	73.58%
Deferred outflows of resources	<u>53,113,605</u>	<u>20.46%</u>	<u>71,569,045</u>	<u>26.42%</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 259,538,410</u>	100.00%	<u>\$ 270,865,932</u>	100.00%
<b>Liabilities:</b>				
Current liabilities	\$ 8,044,443	3.86%	\$ 5,999,966	2.83%
Long-term liabilities	<u>135,570,391</u>	<u>65.01%</u>	<u>175,334,917</u>	<u>82.41%</u>
<b>Total liabilities</b>	143,614,834	68.86%	181,334,883	85.23%
Deferred inflows of resources	<u>64,937,288</u>	<u>31.14%</u>	<u>31,428,444</u>	<u>14.77%</u>
<b>Total liabilities and deferred inflows of resources</b>	<u>208,552,122</u>	100.00%	<u>212,763,327</u>	100.00%
<b>Net position:</b>				
Investment in capital assets	95,083,396		67,538,243	
Unrestricted	<u>(44,097,108)</u>		<u>(9,435,638)</u>	
<b>Total net position</b>	<u>\$ 50,986,288</u>		<u>\$ 58,102,605</u>	

The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 12.40-to-1 for the current year compared to 20.16-to-1, for the previous year.

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Approximately 182.78% of the governmental activities' net position is invested in capital assets. The Sheriff uses these capital assets to provide public safety services.

Overall, the Sheriff's office reports a net position of \$52,019,588. This amount is \$7,028,573 less than last year restated. The Sheriff's office has \$95,083,396 invested in capital assets net of related debt. The Sheriff's overall financial position decreased during fiscal year 2025 due largely to the implementation of GASB 101, *compensated absences*, and decrease in disaster recovery and insurance proceeds.

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

	<u>2025</u>	<u>Percentage</u>	<u>Restated 2024</u>	<u>Percentage</u>
Revenues:				
Program:				
Charges for services/fines	\$ 15,640,571	12.42%	\$ 16,824,548	11.14%
Operating grants and contributions	3,810,517	3.03%	4,381,450	2.90%
General:				
Property taxes	39,294,736	31.20%	37,698,526	24.97%
Sales taxes	57,586,104	45.73%	56,443,026	37.39%
State supplemental pay	3,916,666	3.11%	4,037,118	2.67%
State revenue sharing	403,831	0.32%	401,922	0.27%
Interest	2,529,334	2.01%	3,454,625	2.29%
Disaster recovery proceeds	-	0.00%	29,114,679	19.28%
Insurance proceeds	-	0.00%	706,901	0.47%
(Loss) gain on sale of assets	(172,868)	-0.14%	342,495	0.23%
Opioid settlement	384,617	0.31%	154,503	0.10%
Other	2,541,659	2.02%	417,156	0.28%
Transfers to other governmental agencies	-	0.00%	(3,000,000)	-1.99%
Total revenues	<u>125,935,167</u>	100.00%	<u>150,976,949</u>	100.00%
Program expenses:				
Public safety	<u>133,051,484</u>	100.00%	<u>141,679,299</u>	100.00%
Total expenses	<u>133,051,484</u>	100.00%	<u>141,679,299</u>	100.00%
Change in net position	(7,116,317)		9,297,650	
Beginning net position, as previously stated	58,102,605		57,947,900	
Implementation of GASB 101	-		<u>(9,142,945)</u>	
Beginning net position, as restated	<u>58,102,605</u>		48,804,955	
Ending net position	<u>\$ 50,986,288</u>		<u>\$ 58,102,605</u>	

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

**Governmental Revenues**

The Sheriff is heavily reliant on property and sales taxes as well as service fees and fines to support its operations. Service fees and fines provided 12.42%, property taxes provided 31.20% and sales taxes provided 45.73% of the Sheriff's total revenues. Overall revenues decreased approximately \$25.0 million, primarily due to a decrease in disaster recovery and insurance proceeds. The entity received settlement payments from the insurance company during the previous year in regards to the Hurricane Laura and Delta claims.

**Governmental Functional Expenses**

The total function of the Sheriff's office is public safety activities. Total actual expenditures of \$133.0 million was a decrease of \$8.7 million over the previous year.

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

**Governmental Funds**

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported an ending balance of \$93.5 million. The ending fund balance consisted of \$3.7 million of nonspendable funds, \$0.6 million assigned for capital improvements, \$3.1 million assigned for legal contingencies, \$33.5 million assigned for emergencies and \$4.3 million assigned for other law enforcement activities. As a result, the unassigned fund balance is \$48.1 million. The unassigned fund balance decreased by \$14.4 million from the previous year.

**Major Governmental Funds**

The General Fund is the Sheriff's primary operating fund and the largest source of day-to-day service delivery. The General Fund's balance decreased by \$20.5 million. In fiscal year 2025, revenues decreased \$25.7 million over the prior year, overall expenditures increased by \$25.7 million with an increase of \$7.7 million in personnel services and related benefits, \$2.3 million in materials and supplies and \$23.1 million in capital outlay, offset by a decrease of \$11.5 million in operating services.

**Budgetary Highlights**

*The General Fund* – Overall the actual revenues exceeded the budgeted amounts and expenditures were less than expected as displayed on page 58.

**Capital Assets**

The Sheriff's investment in capital assets, net of accumulated depreciation as of June 30, 2025, was \$107.9 million. See Note 5 for additional information about changes in capital assets during the fiscal year and the end of the year.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

The following table provides a summary of capital asset activity:

	2025	2024
Nondepreciable assets:		
Land	\$ 1,482,940	\$ 1,482,940
Work in process	10,510,174	4,611,106
Total non-depreciable asset	\$ 11,993,114	\$ 6,094,046
Depreciable assets:		
Building and improvements	\$ 74,981,432	\$ 71,611,926
Equipment and furniture	52,018,245	43,315,104
Vehicles	32,973,783	31,200,527
ROA - vehicle	807,928	-
ROA - equipment	6,242,298	-
ROA - SBITA	9,532,743	1,031,734
Total depreciable assets	176,556,429	147,159,291
Less accumulated depreciation	80,617,754	74,919,346
Book value-depreciable assets	\$ 95,938,675	\$ 72,239,945
Percentage depreciated	46%	51%

**Contacting the Sheriff's Financial Management**

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

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

STATEMENT OF NET POSITION  
June 30, 2025

	Governmental Activities
<b>ASSETS</b>	
Cash and interest-bearing deposits	\$ 88,952,684
Receivables, net allowance for doubtful accounts of \$442,784	5,792,432
Prepaid expenses	3,563,761
Inventory	184,139
Capital assets:	
Land	1,482,940
Work in process	10,510,174
Capital assets, net	95,938,675
Total assets	206,424,805
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension related	17,355,869
OPEB related	35,757,736
Total deferred outflow of resources	53,113,605
Total assets and deferred outflows of resources	\$ 259,538,410
<b>LIABILITIES</b>	
Accounts payable and accrued liabilities	\$ 3,114,424
Current retainage payable	472,743
Compensated absences payable - current portion	1,484,132
Subscription based IT arrangement liabilities - current portion	1,642,318
Lease liability - current portion	1,330,826
Long-term liabilities:	
Compensated absences payable, net of current portion	11,047,004
Subscription based IT arrangement liabilities, net of current portion	5,163,874
Lease liability, net of current portion	4,238,632
OPEB liability	77,862,207
Net pension liability	37,258,674
Total liabilities	143,614,834
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension related	5,405,518
OPEB related	59,531,770
Total deferred inflow of resources	64,937,288
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	95,083,396
Unrestricted	(44,097,108)
Total net position	50,986,288
Total liabilities, deferred inflows of resources and net position	\$ 259,538,410

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2025

Activities	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position Governmental Activities
		Fees, Fines, And Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Public safety	\$ 133,051,484	\$ 15,640,571	\$ 3,810,517	\$ -	\$ (113,600,396)
<b>Total Governmental Activities</b>	<b>\$ 133,051,484</b>	<b>\$ 15,640,571</b>	<b>\$ 3,810,517</b>	<b>\$ -</b>	<b>(113,600,396)</b>
General revenues:					
Taxes -					
Property taxes, levied for general purposes					39,294,736
Sales and use taxes, levied for general purposes					57,586,104
State supplemental pay					3,916,666
State revenue sharing					403,831
Interest and investment earnings					2,529,334
Loss on disposal of assets					(172,868)
Opioid settlement					384,617
Other					2,541,659
Total general revenues					<u>106,484,079</u>
Change in net position					(7,116,317)
Net position at beginning of year, as previously stated					67,245,550
Implementation of GASB 101					<u>(9,142,945)</u>
Net position at beginning of year, as restated					<u>58,102,605</u>
Net position at end of year					<u>\$ 50,986,288</u>

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

FUND FINANCIAL STATEMENTS (FFS)

## FUND DESCRIPTIONS

### General Fund

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

### Other Governmental

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

### Fiduciary Funds

To account for the funds held for others.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2025

	General	Other Governmental	Total
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 84,661,200	\$ 4,291,484	\$ 88,952,684
Receivables, net	4,239,806	183,485	4,423,291
Prepaid expenses	3,563,761	-	3,563,761
Inventory	184,139	-	184,139
	<u>\$ 92,648,906</u>	<u>\$ 4,474,969</u>	<u>\$ 97,123,875</u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ 3,384,472	\$ 202,695	\$ 3,587,167
	<u>3,384,472</u>	<u>202,695</u>	<u>3,587,167</u>
<b>FUND BALANCES</b>			
Nonspendable	3,747,900	-	3,747,900
Restricted for federal equity sharing program	158,676	-	158,676
Assigned for capital improvements	637,385	-	637,385
Assigned for legal contingencies	3,100,000	-	3,100,000
Assigned for emergencies	33,530,604	-	33,530,604
Assigned for other law enforcement activities	-	4,272,274	4,272,274
Unassigned	48,089,869	-	48,089,869
	<u>89,264,434</u>	<u>4,272,274</u>	<u>93,536,708</u>
	<u>\$ 92,648,906</u>	<u>\$ 4,474,969</u>	<u>\$ 97,123,875</u>

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

CALCASIEU PARISH SHERIFF

Lake Charles, Louisiana

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

June 30, 2025

Total fund balances for governmental funds at June 30, 2025 \$ 93,536,708

Total net position reported for governmental activities in the Statement of Net  
Position is different because:

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

Accounts receivable from FEMA	1,369,141	
Deferred outflows - pension related	17,355,869	
Deferred outflows - OPEB related	35,757,736	
		54,482,746

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

Land	1,482,940	
Work in process	10,510,174	
Capital assets, net of \$80,617,754 accumulated depreciation and amortization	95,938,675	
		107,931,789

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

Long-term liabilities at June 30, 2025:

Compensated absences receivable and payable, net	(12,531,136)	
Lease liability	(5,569,458)	
Subscription based IT arrangement liabilities	(6,806,192)	
Net pension liability	(37,258,674)	
Other post retirement benefits	(77,862,207)	
Deferred inflows - pension related	(5,405,518)	
Deferred inflows - OPEB related	(59,531,770)	
		(204,964,955)

Total net position of governmental activities at June 30, 2025 \$ 50,986,288

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

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

For the Year Ended June 30, 2025

	General	Other Governmental	Totals
<b>REVENUES</b>			
Ad valorem taxes	\$ 39,294,736	\$ -	\$ 39,294,736
Intergovernmental	8,778,197	665,304	9,443,501
Commissions, fees and charges	14,912,286	1,427,554	16,339,840
Interest	2,446,692	82,642	2,529,334
Sales taxes	57,586,104	-	57,586,104
Other	2,527,701	13,958	2,541,659
Total revenues	125,545,716	2,189,458	127,735,174
 <b>EXPENDITURES</b>			
Public safety:			
Personnel services and related benefits	88,793,702	-	88,793,702
Operating services	21,391,462	1,201,128	22,592,590
Materials and supplies	8,151,387	354,473	8,505,860
Travel and other charges	411,679	13,059	424,738
Capital outlay	38,869,841	119,600	38,989,441
Debt service:			
Principal retirement	4,239,386	-	4,239,386
Interest	110,841	-	110,841
Total expenditures	161,968,298	1,688,260	163,656,558
 <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>			
	(36,422,582)	501,198	(35,921,384)
 <b>OTHER FINANCING SOURCES</b>			
Issuance of subscription based IT arrangements	8,620,319	-	8,620,319
Issuance of equipment and vehicle lease	7,050,223	-	7,050,223
Proceeds from sale of assets	284,401	-	284,401
Total other financing sources	15,954,943	-	15,954,943
 <b>NET CHANGES IN FUND BALANCE</b>			
	(20,467,639)	501,198	(19,966,441)
 <b>FUND BALANCES AT BEGINNING OF YEAR</b>			
	109,732,073	3,771,076	113,503,149
 <b>FUND BALANCES AT END OF YEAR</b>			
	\$ 89,264,434	\$ 4,272,274	\$ 93,536,708

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

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

For the Year Ended June 30, 2025

Total net changes in fund balances at June 30, 2025 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (19,966,441)
---	-----------------

The change in net position reported for governmental activities in the Statement of Activities is different because:

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

Non-employer contributions to cost-sharing pension plan	3,301,548	
FEMA funds obligated in prior year, written off in current year	(145,613)	
FEMA funds obligated in prior year, received in current year	<u>(927,870)</u>	2,228,065

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

Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 38,989,441	
Depreciation expense for the year ended June 30, 2025	(8,172,975)	
Amortization expense for the year ended June 30, 2025	<u>(761,399)</u>	30,055,067

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

(457,269)

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

Issuance of subscription based IT arrangements	(8,620,319)	
Issuance of leases	<u>(7,050,223)</u>	(15,670,542)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal payments on subscriptions based IT arrangements liabilities	2,248,386	
Principal payments on leases	1,480,765	
Principal payments on financed purchase	385,643	
Write off remaining financed purchase	<u>124,592</u>	4,239,386

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

Change in compensated absences	(1,530,259)	
Change in other post retirement benefits	(1,497,314)	
Pension contribution subsequent to the measurement date	6,552,440	
Pension expense	<u>(11,069,450)</u>	(7,544,583)

Total changes in net position at June 30, 2025 per Statement of Activities	<u><u>\$ (7,116,317)</u></u>
--	------------------------------

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

COMBINING STATEMENT OF FIDUCIARY NET POSITION

June 30, 2025

	Cash Appearance Bond	Fines and Costs	Civil Suits	Work Release CCC	Inmate Deposit	Tax Collector	Evidence	TOTAL
<b>ASSETS</b>								
Cash and interest-bearing deposits	\$ 737,268	\$ 167,658	\$ 770,965	\$ 5,000	\$ 284,853	\$ 49,895,324	\$ 359,376	\$52,220,444
Accounts receivable	2,464	-	-	-	-	-	-	2,464
Total assets	<u>\$ 739,732</u>	<u>\$ 167,658</u>	<u>\$ 770,965</u>	<u>\$ 5,000</u>	<u>\$ 284,853</u>	<u>\$ 49,895,324</u>	<u>\$ 359,376</u>	<u>\$52,222,908</u>
<b>LIABILITIES</b>								
Accounts payable	\$ 71,622	\$ 167,733	\$ -	\$ -	\$ 103,513	\$ -	\$ -	\$ 342,868
<b>NET POSITION</b>								
Restricted for:								
Individuals, organizations and other governments	668,110	(75)	770,965	5,000	181,340	49,895,324	359,376	51,880,040
Total net position	<u>\$ 739,732</u>	<u>\$ 167,658</u>	<u>\$ 770,965</u>	<u>\$ 5,000</u>	<u>\$ 284,853</u>	<u>\$ 49,895,324</u>	<u>\$ 359,376</u>	<u>\$52,222,908</u>

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended June 30, 2025

	Cash Appearance Bond	Fines and Costs	Civil Suits	Work Release CCC	Inmate Deposit	Tax Collector	Evidence	TOTAL
BALANCES AT BEGINNING OF YEAR	\$ 709,467	\$ (203)	\$ 728,897	\$ 5,000	\$ 179,992	\$ 30,318,300	\$ 356,209	\$ 32,297,662
ADDITIONS								
Appearance bonds	1,027,393	-	-	-	-	-	-	1,027,393
Suits, sales, seizures, etc.	-	-	12,608,557	-	-	-	-	12,608,557
Fines and costs	-	1,898,522	-	-	-	-	-	1,898,522
Taxes, fees, etc., paid to tax collector	-	-	-	-	-	352,434,026	-	352,434,026
Evidence cash received	-	-	-	-	-	-	1,987,149	1,987,149
Inmate receipts	-	-	-	-	2,213,994	-	-	2,213,994
Other additions	-	148	-	-	-	73,762	-	73,910
Total additions	1,027,393	1,898,670	12,608,557	-	2,213,994	352,507,788	1,987,149	372,243,551
REDUCTIONS								
Taxes, fees, etc., distributed to taxing bodies and others	-	-	-	-	-	332,930,764	-	332,930,764
District Attorney's General Fund	202,980	205,488	-	-	-	-	-	408,468
Sheriff's General Fund	202,980	124,746	1,844,251	-	-	-	-	2,171,977
Calcasieu Parish Police Jury	-	574,156	-	-	-	-	-	574,156
Indigent Defender Fund	202,980	271,567	-	-	-	-	-	474,547
Clerk of Court	-	110,625	429,763	-	-	-	-	540,388
Southwest Louisiana Regional Crime Lab	-	238,267	-	-	-	-	-	238,267
Judicial Expense Fund	202,980	40,811	-	-	-	-	-	243,791
Crime Victims Reparation	-	12,649	-	-	-	-	-	12,649
Criminal Indigent Transcript Fund	-	44,825	-	-	-	-	-	44,825
Public Defender fee	-	28,643	-	-	-	-	-	28,643
Bond refunds	256,830	-	-	-	-	-	-	256,830
Remittance of civil suits:								
Other sheriffs and clerks	-	-	8,838	-	-	-	-	8,838
Litigants	-	-	9,594,943	-	-	-	-	9,594,943
Attorneys, appraisers, and other costs	-	-	237,291	-	-	-	-	237,291
Refunds	-	-	451,403	-	-	-	-	451,403
Inmate disbursements	-	-	-	-	2,212,646	-	-	2,212,646
Other settlements	-	246,765	-	-	-	-	1,983,982	2,230,747
Total reductions	1,068,750	1,898,542	12,566,489	-	2,212,646	332,930,764	1,983,982	352,661,173
Change in net position	(41,357)	128	42,068	-	1,348	19,577,024	3,167	19,582,378
NET POSITION AT END OF YEAR	\$ 668,110	\$ (75)	\$ 770,965	\$ 5,000	\$ 181,340	\$ 49,895,324	\$ 359,376	\$ 51,880,040

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

*INTRODUCTION*

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

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

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

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

*I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

*A. REPORTING ENTITY*

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

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

*B. BASIS OF PRESENTATION*

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

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

B. BASIS OF PRESENTATION (Continued)

**Government-Wide Financial Statements (“GWFS”)**

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

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

**Fund Financial Statements (FFS)**

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

The Sheriff’s current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the Sheriff are described as follows:

***Governmental Fund Types***

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

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

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

B. BASIS OF PRESENTATION (Continued)

***Governmental Fund Types (Continued)***

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

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

***Fiduciary Fund Type – Agency Funds***

Fiduciary fund reporting focuses on net position and changes in net position. The Sheriff's fiduciary funds consist of custodial funds, which are used to account for assets held by the Sheriff in a fiduciary capacity for others, including tax collections for various taxing bodies and deposits held pending court action. These funds are not available to support the Sheriff's own programs. Custodial funds are reported using the economic resources measurement focus and the accrual basis of accounting. Accordingly, the financial statements present a statement of fiduciary net position and a statement of changes in fiduciary net position. Fiduciary funds are not included in the government-wide financial statements because the resources of those funds are not available to support the Sheriff's own programs.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

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

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

The amounts reflected in the governmental fund financial statements, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

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

**Revenues**

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

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

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

**Expenditures**

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

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

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

**Other Financing Sources (Uses)**

Other financing sources (uses) include transactions that affect fund balance but are not classified as revenues or expenditures.

Issuances of subscription-based information technology arrangements (SBITAs) and equipment and vehicle leases are reported as other financing sources, as these transactions represent financing activities rather than current period revenues.

Proceeds from the sale of capital assets are also reported as other financing sources.

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

**Deferred Revenues**

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

D. CASH AND INTEREST-BEARING DEPOSITS

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

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

E. RECEIVABLES

Receivables consist of all revenues earned at year-end not yet received. Receivables are reported net of an allowance for uncollectible accounts. Allowances are reported when accounts are proven to be uncollectible. The Sheriff has determined there is an allowance for uncollectible accounts as of June 30, 2025 in the amount of \$442,784.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. INVENTORY

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

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

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

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

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	25-40
Office equipment and furniture	5-12
Vehicles	5

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

H. LONG-TERM LIABILITIES

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

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

I. COMPENSATED ABSENCES

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

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

As a result of implementing GASB Statement No. 101, *Compensated Absences*, the Sheriff's Office revised its methodology for measuring compensated absences to include sick leave that meets the recognition criteria. Previously, only accumulated compensatory time, vacation and personal leave were reported. This change resulted in an increase to compensated absences and a restatement of beginning net position of July 1, 2024, of \$9,142,945.

As of June 30, 2025, employees of the Sheriff's office have accumulated \$12,531,136 in leave privileges; this is presented in the statement of net position as compensated absences payable as current liabilities of \$1,484,132 and long-term liabilities of \$11,047,004.

J. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

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

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

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

K. EQUITY CLASSIFICATIONS

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

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use by either (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

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

L. FUND EQUITY

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

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

**Nonspendable** – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact. As of June 30, 2025, the nonspendable fund balance included \$3,747,900 for inventories and prepaid items.

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

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

**Assigned** – amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Under the Sheriff's adopted policy, only he may assign amounts for specific purposes.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

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

L. FUND EQUITY (Continued)

Unassigned – all other spendable amounts.

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

M. ESTIMATES

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

N. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

O. RECENTLY ADOPTED ACCOUNTING PRONOUNCEMENT

In June 2022, GASB approved Statement No. 101, “*Compensated Absences.*” The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

During the year ended June 30, 2025, the Sheriff implemented GASB Statement No. 101. As a result of implementation, the Sheriff revised its methodology for measuring compensated absences to include sick leave that meets the recognition criteria. Previously, only compensatory time, personal and vacation leave were reported in the financial statements. The implementation of this Statement resulted in an increase to compensated absences and a restatement of beginning net position of \$9,142,945.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

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

O. RECENTLY ADOPTED ACCOUNTING PRONOUNCEMENT (Continued)

In December 2023, GASB approved Statement No. 102, “*Certain Risk Disclosures.*” The objective of this statement is to provide users of governmental financial statements with essential information about the risk related to the government’s vulnerabilities due to certain concentrations or constraints. The requirement of this statement is effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. The adoption of GASB Statement No. 102 did not have a material impact on the financial position or results of operations of the Sheriff’s financial statements.

In September 2024, GASB approved Statement No. 104, “*Disclosure of Certain Capital Assets.*” The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires that lease assets, subscription assets, and certain intangible assets be disclosed separately by major class in the capital assets note disclosures. It also establishes additional disclosure requirements for capital assets held for sale, including disclosure of the balance of such assets and related debt pledged as collateral. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. The adoption of GASB Statement No. 104 did not have a material impact on the financial position or results of operations of the Sheriff’s financial statements. Implementation of the Statement resulted only in updated capital asset note disclosures to comply with the new requirements.

In December 2025, GASB approved Statement No. 105, “*Subsequent Events.*” The objective of this Statement is to improve financial reporting requirements for subsequent events by enhancing consistency in their application and better meeting the information needs of financial statement users. This Statement defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued, and it clarifies the types of subsequent events that should be recognized or disclosed. This Statement also requires disclosure of the date through which subsequent events have been evaluated. The requirements of this Statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter. Earlier application is encouraged. The adoption of GASB Statement 105 did not have a material impact on the Sheriff’s financial statements; however, the implementation resulted in the addition of a subsequent events disclosure.

P. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENT

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

2. *CASH AND INTEREST-BEARING DEPOSITS*

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As of June 30, 2025, the Sheriff has cash and cash equivalents (book balances) as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Assets and Liabilities	Total
Demand deposits	\$ 25,873,262	\$ 52,220,444	\$ 78,093,706
Time deposits	59,081,758	-	59,081,758
Total	\$ 84,955,020	\$ 52,220,444	\$ 137,175,464

These deposits are stated at cost, which approximates market value. Custodial credit risk is the risk that in the event of a bank failure, the Sheriff’s deposits may not be returned to it. The Sheriff does not have a policy for custodial credit risk, however, under state laws, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of June 30, 2025, the Sheriff has \$121,014,355 in deposits (collected bank balances). These deposits are secured from risk by \$11,846,044 of federal deposit insurance and \$177,525,278 of pledged securities held by the custodial banks in the name of the fiscal agent bank (GASB Category 3). Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

Investments held at June 30, 2025 consist of \$3,997,664 in the Louisiana Asset Management Pool, a local government investment pool, carried at cost which approximates fair market value. In accordance with GASB Codification Section 150.128, the investment in Louisiana Asset Management Pool (LAMP) is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in a pool of funds and thereby not evidenced by securities that exist in physical or book entry form.

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

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

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

- Credit Risk: LAMP is rated AAAM by Standard and Poor's.
- Custodial Credit Risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Interest Rate Risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments is 60 days as of June 30, 2025.
- Foreign Currency Risk: Not applicable to 2a7-like pools.

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

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

3. *RECEIVABLES*

The receivable for the governmental activities is \$5,792,432 as of June 30, 2025, are as follows:

	<u>Governmental Activities</u>
<i>Due from other governmental units</i>	
Ad valorem taxes	\$ 57,368
Intergovernmental	3,095,082
Commission, fees and charges	2,206,868
<i>Due from non governmental units</i>	
Commission, fees and charges	596,972
Interest	32,037
Other	246,889
	6,235,216
Allowance for doubtful accounts	(442,784)
	\$ 5,792,432

The amount reported as FEMA receivable on the Statement of Net Position for the year ended June 30, 2024, was partially collected in the amount of \$927,870 and \$145,613 was written off as bad debt expense on the Statement of Activities during the year ended June 30, 2025. The write off is due to the updated and adjusted obligated amounts by FEMA.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

4. *AD VALOREM TAXES*

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

Ad valorem taxes are budgeted and recorded in the year for which levied and billed. For the year ended June 30, 2025, law enforcement taxes applicable to the Sheriff’s General Fund, were levied at the rate of 12.71 mills on property with assessed valuations totaling \$3,349,499,365.

Total law enforcement taxes levied during the year ended June 30, 2025 were \$39,294,736. Taxes receivables were \$57,368 as of June 30, 2025 and are reported as a component of receivables, due from other governmental units, in the General Fund in these financial statements.

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

	Authorized Millage	Levied Millage	Expiration Date	Amount Collected
1 Regular Law Enforcement District	7.09	7.09	Permanent	\$ 21,945,209
2 Special Law Enforcement District	5.62	5.62	2030	17,349,527
	12.71	12.71		\$ 39,294,736

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

5. *CAPITAL ASSETS*

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

	Balance July 1, 2024	Additions	Deletions	Transfer	Balance June 30, 2025
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 1,482,940	\$ -	\$ -	\$ -	\$ 1,482,940
Work in process	4,611,106	8,489,703	-	(2,590,635)	10,510,174
Total capital assets not being depreciated	<u>\$ 6,094,046</u>	<u>\$ 8,489,703</u>	<u>\$ -</u>	<u>\$ (2,590,635)</u>	<u>\$ 11,993,114</u>
Capital assets being depreciated:					
Building and improvements	\$ 71,611,926	\$ 778,871	\$ -	\$ 2,590,635	\$ 74,981,432
Equipment and furniture	43,315,104	10,642,475	(1,939,334)	-	52,018,245
Vehicles	31,200,527	3,224,208	(1,450,952)	-	32,973,783
Right to use lease - vehicle	-	807,928	-	-	807,928
Right to use lease - Equipment	-	6,242,298	-	-	6,242,298
Intangible right of use subscription based IT agreements	1,031,734	8,803,958	(302,949)	-	9,532,743
Total	<u>147,159,291</u>	<u>30,499,738</u>	<u>(3,693,235)</u>	<u>2,590,635</u>	<u>176,556,429</u>
Less accumulated depreciation and amortization					
Building and improvements	(18,003,568)	(1,885,498)	-	-	(19,889,066)
Equipment and furniture	(34,610,265)	(3,313,042)	1,672,226	-	(36,251,081)
Vehicles	(21,779,046)	(2,974,435)	1,407,216	-	(23,346,265)
Right to use lease - vehicle	-	(89,611)	-	-	(89,611)
Right to use lease - equipment	-	(74,976)	-	-	(74,976)
Intangible right of use subscription based IT arrangements	(526,467)	(596,812)	156,524	-	(966,755)
	<u>(74,919,346)</u>	<u>(8,934,374)</u>	<u>3,235,966</u>	<u>-</u>	<u>(80,617,754)</u>
Total capital assets being depreciated and amortized, net	<u>\$ 72,239,945</u>	<u>\$ 21,565,364</u>	<u>\$ (457,269)</u>	<u>\$ 2,590,635</u>	<u>\$ 95,938,675</u>

Depreciation expense and amortization expense in the amounts of \$8,172,975 and \$761,399, respectively were charged to public safety. During the year ended June 30, 2025, the Calcasieu Parish Sheriff sold or removed obsolete capital asset items with a net book value of \$457,269 and received \$284,401 for their sale at auction.

6. *SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS*

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

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

6. *SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (Continued)*

The total costs of the Sheriff's subscriptions assets recorded as of June 30, 2025 was \$9,532,743, less accumulated amortization of \$966,755. There is a corresponding subscription liability of \$6,806,192 as of June 30, 2025.

The future subscription payments under SBITA agreements are as follows:

	<b>Subscriptions</b>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 1,642,318	\$ 250,860	\$ 1,893,178
2027	1,640,828	181,379	1,822,207
2028	1,699,187	123,019	1,822,206
2028	1,823,859	62,584	1,886,443
<b>Total</b>	<u>\$ 6,806,192</u>	<u>\$ 617,842</u>	<u>\$ 7,424,034</u>

7. *DEFERRED COMPENSATION PLAN*

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

8. *LONG-TERM LIABILITIES*

Long-term liability activity for the year ended June 30, 2025 is as follows:

	6/30/2024			6/30/2025	Due within
	Balance			Balance	One Year
	<u>Restated</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>One Year</u>
Accrued compensated absences *	\$ 11,000,877	\$ 1,530,259	\$ -	\$ 12,531,136	\$1,484,132
Unfunded pension liability (asset)	51,903,284	-	(14,644,610)	37,258,674	-
Other post retirement benefits	112,469,105	-	(34,606,898)	77,862,207	-
Subscription-based information					
technology agreements	434,259	8,620,319	(2,248,386)	6,806,192	1,642,318
Financed purchase	510,235	-	(510,235)	-	-
Leased assets	-	7,050,223	(1,480,765)	5,569,458	1,330,826
Total long-term liabilities	<u>\$ 176,317,760</u>	<u>\$ 17,200,801</u>	<u>\$ (53,490,894)</u>	<u>\$ 140,027,667</u>	<u>\$4,457,276</u>

\* Compensated absences are presented in accordance with GASB Statement No. 101. Additions and reductions are reported on a net basis rather than separate components.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

8. *LONG-TERM LIABILITIES (Continued)*

**Leased Assets**

In the current year, the Sheriff entered into 15 lease agreements for a fleet of vehicles. The lease terms are 5 years with an average interest rate of 5.3%. The initial lease liability and corresponding right-to-use asset were recorded in the amount of \$807,928 at the commencement of the lease.

In the current year the Sheriff entered into an arrangement for tasers, supporting equipment, and related software. See additional information at Note 6 for information related to the SBITA portion of the agreement. The initial lease liability and corresponding right-to-use assets related to the hardware piece of the agreement was recorded at \$6,242,295. Annual principal and interest payments began in the current year. The contract does not include a stated interest rate; therefore, the Sheriff used an estimated imputed interest rate based on its incremental borrowing rate to calculate the present value of future subscription payments.

Annual principal and interest payments are required over the term of the leases.

	<b>Leases</b>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 1,330,826	\$ 183,892	\$ 1,514,718
2027	1,359,894	143,084	1,502,978
2028	1,402,154	100,824	1,502,978
2029	1,430,985	57,060	1,488,045
2030	45,599	3,920	49,519
<b>Total</b>	<u>\$ 5,569,458</u>	<u>\$ 488,780</u>	<u>\$ 6,058,238</u>

**Financed purchase**

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

9. *OTHER POSTEMPLOYMENT BENEFITS*

**General Information about the OPEB Plan**

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

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

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

*Employees covered by benefit terms* – As of the measurement date July 1, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	297
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>933</u>
Total	<u><u>1,230</u></u>

**Total OPEB Liability**

The Sheriff’s total OPEB liability is \$77,862,207 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 July 1, 2024, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, including inflation
Discount rate	5.20%, annually
Healthcare cost trend rates	Getzen model, initial trend of 5.5%
Mortality	Pub-2010/2021

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

9. *OTHER POSTEMPLOYMENT BENEFITS (Continued)*

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

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

**Changes in Total OPEB Liability**

Balance at June 30, 2024	\$ 112,469,105
Changes for the year:	
Service cost	2,069,248
Interest Cost at 3.93%	4,460,700
Changes in assumptions/inputs	(19,102,868)
Differences between expected and actual experience	(19,459,107)
Benefit payments - <i>Employer Retiree Premiums paid</i>	(2,574,871)
Net Change	<u>(34,606,898)</u>
Balance at June 30, 2025	<u>\$ 77,862,207</u>

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

	1% Decrease 4.20%	Current Discount 5.20%	1% Increase 6.20%
Total OPEB liability	<u>\$ 91,753,674</u>	<u>\$ 77,862,207</u>	<u>\$ 66,881,334</u>

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	<u>\$ 97,308,100</u>	<u>\$ 77,862,207</u>	<u>\$ 131,885,232</u>

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

9. *OTHER POSTEMPLOYMENT BENEFITS (Continued)*

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

For the year ended June 30, 2025, the Sheriff recognized OPEB expense of \$4,072,365. At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 15,826,193	\$ (20,017,369)
Change in assumptions	19,931,543	(39,514,401)
Total	\$ 35,757,736	\$ (59,531,770)

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	\$ (2,457,763)
2027	(2,457,763)
2028	(2,457,763)
2029	(2,457,763)
2030	(2,457,763)
Thereafter	(11,485,219)
	\$ (23,774,034)

10. *PENSION PLAN*

The Calcasieu Parish Sheriff's office is a participating employer in the Louisiana Sheriffs' Pension and Relief Fund ("Fund"), which is a cost-sharing defined benefit pension plan. The Fund is a public corporation created in accordance with the provision of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of sheriffs' offices throughout the State of Louisiana, employees of Louisiana Sheriffs' Association and Sheriffs' Pension and Relief Fund's office.

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

10. *PENSION PLAN (Continued)*

**Summary of Significant Accounting Policies:**

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

**Basis of Accounting:**

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

**Fund Employees:**

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

**Plan Fiduciary Net Position:**

Plan fiduciary net position is a significant component of the Fund's collective net pension liability. The Fund's plan fiduciary net position was determined using the accrual basis of accounting. The Fund's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the Fund's investments. Accordingly, actual results may differ from estimated amounts.

**Pension Amount Netting:**

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

10. *PENSION PLAN (Continued)*

**Plan Description:**

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

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

**Retirement Benefits:**

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

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

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.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

10. *PENSION PLAN (Continued)*

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

**Disability Benefits:**

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

**Survivor Benefits:**

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

**Deferred Benefits:**

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

10. *PENSION PLAN (Continued)*

**Back Deferred Retirement Option Plan (Back-DROP):**

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a “Back-DROP” benefit. A member elects to “take” Back-DROP at the time of separation from employment to retire. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. A member’s Back-DROP benefit is the maximum monthly retirement benefit multiplied by the number of months in the Back-DROP period. In addition, the member’s Back-DROP account will be credited with employee contributions received by the Fund during the Back-DROP period. The member’s DROP and Back-DROP balances left on deposit are managed by a third party, fixed income investment manager. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

**Permanent Benefit Increases / Cost of Living Adjustments:**

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

**Employer Contributions:**

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2024, the actual employer contribution rate was 11.50% with an additional 0.00% allocated from the Funding Deposit Account. Employer proportionate share of contributions for the year ended June 30, 2024 was \$5,979,909.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue in the amount of \$3,301,548 and excluded from pension expense for the year ended June 30, 2024.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

10. *PENSION PLAN (Continued)*

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

As of June 30, 2025, the Sheriff reported a liability of \$37,258,674 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

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

For the year ended June 30, 2025, the Sheriff recognized pension expense of \$11,069,450 net of employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contribution of \$12,886.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 7,399,564	\$ 846,285
Change of assumptions	1,889,458	-
Net difference between projected and actual earnings on pension plan investments	-	3,515,959
Change in proportion and differences between employer contributions and proportionate share of contributions	1,514,407	1,043,274
Employer contributions subsequent to the measurement date	6,552,440	-
Total	\$ 17,355,869	\$ 5,405,518

The Sheriff reported a total of \$6,552,440 as deferred outflow of resources related to pension contributions made subsequent to the measurement date which will be recognized as a reduction in net pension liability in the year ended June 30, 2025.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

10. *PENSION PLAN (Continued)*

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

For the year ending June 30,

2026	\$	587,925
2027		9,484,041
2028		(1,940,329)
2029		(2,733,726)
	<u>\$</u>	<u>5,397,911</u>

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

Contributions - Proportionate Share: Differences between contributions remitted to the Fund and the employer's proportionate share are recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the Fund and contributions reported by the participating employer.

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

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

<b>Valuation Date</b>	June 30, 2024
<b>Actuarial Cost Method</b>	Entry Age Normal Method
<b>Actuarial Assumptions:</b>	
<b>Investment Rate of Return</b> (Discount Rate)	6.85%, net of pension plant investment expense, including inflation
<b>Projected salary increases</b>	5.0% (2.5% inflation, 2.5% merit)

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

10. *PENSION PLAN (Continued)*

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

<b>Mortality</b>	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.
<b>Expected Remaining Service Lives</b>	2024 – 5 years 2023 – 5 years 2022 – 5 years 2021 – 5 years 2020 – 6 years 2019 – 6 years
<b>Cost of Living Adjustment</b>	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

10. *PENSION PLAN (Continued)*

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

produce liability values approximating the appropriate generational mortality tables used.

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

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

Asset Class	Expected Rate of Return		
	Target Asset Allocation	Real Rate Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity securities	62.00%	6.95%	4.29%
Fixed Income	25.00%	5.40%	1.33%
Alternative investments	13.00%	6.31%	0.82%
Totals	100.00%		6.44%
Inflation			2.51%
Expected arithmetic nominal return			8.95%

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

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

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.85%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate as of June 30, 2024:

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

10. *PENSION PLAN (Continued)*

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

	Change in Discount Rate:		
	2024		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.85%	6.85%	7.85%
Employer's proportionate share of the net pension liability	\$ 80,688,618	\$ 37,258,674	\$ 1,052,633

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

*Payables to the pension plan.* As of June 30, 2025, the Sheriff had payables due to the pension plan totaling \$1,040,416.

11. *RISK MANAGEMENT*

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

12. *CONTINGENCIES AND COMMITMENTS*

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

As of June 30, 2025, the Sheriff had several uncompleted construction contracts. The remaining commitment on these construction contracts was approximately \$1,170,876.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

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

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

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

14. *SALES TAXES*

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

The sales tax is to provide for a new salary schedule for deputies; the funding of an increase in the Patrol and Corrections Divisions and related law enforcement functions; capital improvements expenditures not to exceed nine million dollars and the creation of an Emergency Fund Balance or Reserve to be utilized in the event of an emergency and to provide continuity in operations. The Emergency Reserve Fund balance as of June 30, 2025 was \$33,530,604.

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

For the year ended June 30, 2025, \$38,463,483 was collected. Of this amount, \$-0- was used to purchase capital assets, \$37,087,011 for payroll and \$158,093 for collection fees and refunds.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

14. *SALES TAXES (Continued)*

The remaining amount was either invested or expended in the operations of the General Fund as more fully described below. Since inception, a total of \$545,635,033 has been collected. The breakdown of usage of this sales tax is as follows:

Usage	Amount
Capital assets	\$ 9,000,000
Payroll	344,011,480
Collections fees and refunds	3,562,485
	\$ 356,573,965

The remaining balance of \$189,061,068 consists of the following:

LAMP and CD's (principal)	\$ 28,932,990
LAMP and CD's (interest)	4,597,614
Invested in LAMP and CD's (reserved for emergencies)	\$ 33,530,604
Available for operations	155,530,464
	\$ 189,061,068

15. *DISASTER RECOVERIES*

The Sheriff has been impacted by disasters over the last several years, from hurricanes to winter storms, causing significant damage to buildings and other properties. Substantially all repairs and recovery efforts related to these events have been completed as of June 30, 2025. While final cost determination may still be subject to completion of remaining administrative processes, the majority of costs have been identified and were substantially recovered through insurance proceeds and federal assistance programs.

For the year ended June 30, 2025, the financial statements included approximately are \$1.2 million in operating expenses related to the finalization of disaster recovery efforts and emergency preparedness activities, as well as \$0.9 million in related government reimbursements.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements  
For the Year Ended June 30, 2025

16. *TAX ABATEMENT*

Property tax abatements affecting the Calcasieu Parish Sheriff are granted under the State of Louisiana's Industrial Tax Exemption Program (ITEP), authorized under Article VII, Section 21(F) of the Louisiana Constitution and administered by the Louisiana Board of Commerce and Industry, with required state and local approval. The Sheriff does not enter into or administer these agreements. Under the program, qualifying manufacturers may receive property tax abatements of up to 80% for an initial term of five years, with the possibility of renewal based on performance. ITEP rules related to the local government input process were revised during 2024; however, no changes were made to the rules regarding the amount or term of exemptions.

For the year ended June 30, 2025, the Sheriff was affected by property tax abatements totaling \$29,151,837. Under ITEP, there are currently no provisions for recapture of abated taxes.

17. *SUBSEQUENT EVENTS*

Management has evaluated subsequent events through the date the financial statements were issued and has determined that no subsequent events occurred that require recognition or disclosure in the accompanying financial statements.

REQUIRED SUPPLEMENTARY  
INFORMATION

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the Year Ended June 30, 2025

	GENERAL FUND			
	BUDGET		Actual	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Ad valorem taxes	\$ 37,000,000	\$ 39,200,000	\$ 39,294,736	\$ 94,736
Intergovernmental	5,922,822	7,892,493	8,778,197	885,704
Commissions, fees and charges	18,722,338	12,972,702	14,912,286	1,939,584
Interest	3,605,421	3,045,791	2,446,692	(599,099)
Sales taxes	51,500,000	55,900,000	57,586,104	1,686,104
Other	560,250	3,701,636	2,527,701	(1,173,935)
Total revenues	<u>117,310,831</u>	<u>122,712,622</u>	<u>125,545,716</u>	<u>2,833,094</u>
EXPENDITURES				
Public safety:				
Personnel services and related benefits	84,019,012	88,288,731	88,793,702	(504,971)
Operating services	23,467,561	22,168,337	21,391,462	776,875
Materials and supplies	8,018,738	11,942,797	8,151,387	3,791,410
Travel and other charges	898,270	450,315	411,679	38,636
Capital outlay	28,356,496	39,004,014	38,869,841	134,173
Debt service:				
Principal retirement	-	-	4,239,386	(4,239,386)
Interest	-	-	110,841	(110,841)
Total expenditures	<u>144,760,077</u>	<u>161,854,194</u>	<u>161,968,298</u>	<u>(114,104)</u>
EXCESS EXPENDITURES OVER REVENUES	(27,449,246)	(39,141,572)	(36,422,582)	2,718,990
OTHER FINANCING SOURCES (USES)				
Issuance of subscription based IT arrangements	-	16,713,155	8,620,319	(8,092,836)
Issuance of equipment and vehicle lease	-	-	7,050,223	7,050,223
Proceeds from sale of assets	105,000	208,183	284,401	76,218
Operating transfers in	400,000	400,000	-	(400,000)
Operating transfers (out)	(200,000)	(1,075,000)	-	1,075,000
Total other financing sources (uses)	<u>305,000</u>	<u>16,246,338</u>	<u>15,954,943</u>	<u>(291,395)</u>
NET CHANGES IN FUND BALANCE	(27,144,246)	(22,895,234)	(20,467,639)	
FUND BALANCES AT BEGINNING OF YEAR	<u>109,732,073</u>	<u>109,732,073</u>	<u>109,732,073</u>	
FUND BALANCE AT END OF YEAR	<u>\$ 82,587,827</u>	<u>\$ 86,836,839</u>	<u>\$ 89,264,434</u>	

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2025

Year Ended	Proportion of the net pension liability	Proportionate share of the net pension liability (asset)	Covered employee payroll	Share of the net pension liability as a percentage of its covered employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
June 30, 2025	6.167683%	\$ 37,258,674	\$ 56,977,771	65.39%	89.40%
June 30, 2024	5.906307%	\$ 51,903,284	\$ 52,062,619	99.69%	83.94%
June 30, 2023	5.666600%	\$ 46,057,347	\$ 47,346,180	97.28%	83.90%
June 30, 2022	6.143099%	\$ (3,044,214)	\$ 42,033,255	-7.24%	101.04%
June 30, 2021	6.494021%	\$ 44,946,113	\$ 44,744,117	100.45%	84.73%
June 30, 2020	6.693782%	\$ 31,663,121	\$ 47,941,818	66.04%	88.91%
June 30, 2019	6.809755%	\$ 26,113,017	\$ 46,775,161	55.83%	90.41%
June 30, 2018	6.252722%	\$ 27,075,997	\$ 46,869,688	57.77%	113.01%
June 30, 2017	6.088910%	\$ 38,645,672	\$ 43,309,409	89.23%	121.81%
June 30, 2016	6.051753%	\$ 26,975,794	\$ 41,584,344	64.87%	86.61%

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

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

SCHEDULE OF EMPLOYER'S CONTRIBUTION  
FOR THE YEAR ENDED JUNE 30, 2025

Year Ended	Contractually required contribution	Contributions in relation to contractual required contribution	Contribution deficiency (excess)	Employer's covered employee payroll	Contributions as a % of covered employee payroll
June 30, 2025	\$ 5,979,909	\$ 5,979,909	\$ -	\$ 56,977,771	10.4952%
June 30, 2024	\$ 5,987,159	\$ 5,987,159	\$ -	\$ 52,062,619	11.4999%
June 30, 2023	\$ 5,444,809	\$ 5,444,809	\$ -	\$ 47,346,180	11.5000%
June 30, 2022	\$ 5,149,318	\$ 5,149,318	\$ -	\$ 42,033,255	12.2500%
June 30, 2021	\$ 5,481,195	\$ 5,481,195	\$ -	\$ 44,744,117	12.2500%
June 30, 2020	\$ 5,872,871	\$ 5,872,871	\$ -	\$ 47,941,818	12.2500%
June 30, 2019	\$ 5,729,955	\$ 5,729,955	\$ -	\$ 46,775,161	12.2500%
June 30, 2018	\$ 5,975,881	\$ 5,975,881	\$ -	\$ 46,869,688	12.7500%
June 30, 2017	\$ 5,738,502	\$ 5,738,502	\$ -	\$ 43,309,409	13.2500%
June 30, 2016	\$ 5,717,846	\$ 5,717,846	\$ -	\$ 41,584,344	13.7500%

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

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
FOR THE YEAR ENDED JUNE 30, 2025

	2025	2024	2023	2022	2021	2020	2019
Total OPEB Liability							
Service cost	\$ 2,069,428	\$ 2,230,282	\$ 1,684,073	\$ 2,824,250	\$ 3,658,122	\$ 3,354,352	\$ 2,189,348
Interest	4,460,700	4,057,071	3,274,627	2,535,461	2,481,499	2,693,427	2,304,203
Changes of benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	(19,459,107)	3,452,842	9,425,734	(894,789)	(3,688,504)	6,087,220	6,002,977
Changes in assumptions	(19,102,868)	(5,205,690)	5,984,781	(27,292,957)	4,466,797	24,454,416	1,379,402
Benefit payments	<u>(2,575,049)</u>	<u>(2,102,896)</u>	<u>(1,993,266)</u>	<u>(1,480,742)</u>	<u>(1,403,547)</u>	<u>(1,411,335)</u>	<u>(1,337,758)</u>
Net change in total OPEB liability	(34,606,896)	2,431,609	18,375,949	(24,308,777)	5,514,367	35,178,080	10,538,172
Total OPEB liability - beginning	<u>112,469,105</u>	<u>110,037,496</u>	<u>91,661,547</u>	<u>115,970,324</u>	<u>110,455,957</u>	<u>75,277,877</u>	<u>64,739,705</u>
Total OPEB liability - ending	<u>\$ 77,862,209</u>	<u>\$ 112,469,105</u>	<u>\$ 110,037,496</u>	<u>\$91,661,547</u>	<u>\$ 115,970,324</u>	<u>\$ 110,455,957</u>	<u>\$ 75,277,877</u>
Covered-employee payroll	\$ 60,882,123	\$ 43,931,037	\$ 42,651,492	\$35,964,980	\$ 34,917,456	\$ 39,267,020	\$ 38,123,320
Net OPEB liability as a percentage of covered-employee payro	127.89%	256.01%	257.99%	254.86%	332.13%	281.29%	197.46%
Notes to Schedule:							
<i>Benefit changes:</i>	None	None	None	None	None	None	None
<i>Changes in assumptions</i>							
<i>Discount rate:</i>	5.20%	3.93%	3.65%	3.54%	2.16%	2.21%	3.50%
<i>Mortality:</i>	PUB-2010/2021	PUB-2010/2021	PUB-2010/2021	RP-2014	RP-2014	RP-2000	RP-2000
<i>Trend:</i>	Getzen model	Getzen model	Getzen model	4.5%-5.5%	4.5%-5.5%	5.50%	5.50%

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

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Required Supplementary Information

1. BUDGETS AND BUDGETARY ACCOUNTING

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

2. PENSION PLAN

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Amounts reported in fiscal year ended June 30, 2025 for Sheriffs' Pension and Relief Fund reflect an adjustment in the discount rate used to measure the total pension liability. There was no change in the discount rate for the System as of the valuation dates of June 30, 2024, and June 30, 2023.

3. OPEB PLAN

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

OTHER SUPPLEMENTARY INFORMATION

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

June 30, 2025

	<u>Regional Law Enforcement Training Academy</u>	<u>Southwest Louisiana Criminalistic Laboratory</u>	<u>Opioid Settlement</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 253,598	\$ 3,207,634	\$ 830,252	\$ 4,291,484
Receivables, net	<u>5,085</u>	<u>178,400</u>	<u>-</u>	<u>183,485</u>
Total assets	<u><u>\$ 258,683</u></u>	<u><u>\$ 3,386,034</u></u>	<u><u>\$ 830,252</u></u>	<u><u>\$ 4,474,969</u></u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	<u>\$ -</u>	<u>\$ 202,695</u>	<u>\$ -</u>	<u>\$ 202,695</u>
Total liabilities	<u>-</u>	<u>202,695</u>	<u>-</u>	<u>202,695</u>
Fund balances:				
Assigned	<u>258,683</u>	<u>3,183,339</u>	<u>830,252</u>	<u>4,272,274</u>
Total fund balance	<u>258,683</u>	<u>3,183,339</u>	<u>830,252</u>	<u>4,272,274</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u><u>\$ 258,683</u></u>	<u><u>\$ 3,386,034</u></u>	<u><u>\$ 830,252</u></u>	<u><u>\$ 4,474,969</u></u>

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

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

For the Year Ended June 30, 2025

	Regional Law Enforcement Training Academy	Southwest Louisiana Criminalistic Laboratory	Opioid Settlement	Total
<b>REVENUES</b>				
Training fees	\$ 110,805	\$ -	\$ -	\$ 110,805
Crime laboratory fees	-	1,306,557	-	1,306,557
Interest earnings	24	69,678	-	69,702
Grants	-	280,687	12,940	293,627
Bonding fees	-	10,192	-	10,192
Opioid settlement	-	-	384,617	384,617
Other	489	13,469	-	13,958
Total revenues	<u>111,318</u>	<u>1,680,583</u>	<u>397,557</u>	<u>2,189,458</u>
<b>EXPENDITURES</b>				
Public safety:				
Operating services	3,391	1,197,300	437	1,201,128
Materials and supplies	53,673	300,800	-	354,473
Travel and other charges	-	13,059	-	13,059
Capital outlay	-	119,600	-	119,600
Total expenditures	<u>57,064</u>	<u>1,630,759</u>	<u>437</u>	<u>1,688,260</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	54,254	49,824	397,120	501,198
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	54,254	49,824	397,120	501,198
FUND BALANCES AT BEGINNING OF YEAR	<u>204,429</u>	<u>3,133,515</u>	<u>433,132</u>	<u>3,771,076</u>
FUND BALANCES AT END OF YEAR	<u>\$ 258,683</u>	<u>\$ 3,183,339</u>	<u>\$ 830,252</u>	<u>\$ 4,272,274</u>

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

***NONMAJOR FUND DESCRIPTIONS - SPECIAL REVENUE FUNDS***

**REGIONAL LAW ENFORCEMENT TRAINING ACADEMY FUND**

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

**SOUTHWEST LOUISIANA CRIMINALISTIC LABORATORY FUND**

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

**OPIOID SETTLEMNT FUND**

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

STATE OF LOUISIANA, PARISH OF CALCASIEU

AFFIDAVIT

Gary "Stitch" Guillory, Sheriff of Calcasieu

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

The following information is true and correct:

\$2,661.77 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 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 the taxing authority, are true and correct.

Gary "Stitch" Guillory  
Signature

Sheriff of Calcasieu Parish

SWORN to and subscribed before me, Notary this 1<sup>st</sup> day of July, 2025 in

My office in Lake Charles, Louisiana

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

at death (Commission)

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana  
TAX ROLL STATUS REPORT - 2024 TAX ROLL YEAR  
AS OF JUNE 30, 2025

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated / Exempt	2024 Collectable Tax Roll	Collections	Refunds	Refunds To Process	Net Collections	Left To Collect	Collectible Tax Roll Not Yet Collected
(005) SP-SC MT #1 (ALL) 1028.086	\$ 29,021,455	\$ 37,970	\$ (480,044)	\$ (28,977)	\$ 28,550,403	\$ 28,513,877	\$ 45,203	\$ -	\$ 28,468,674	\$ 81,730	0.29%
(005) SP-SC MT #2 (ALL) 1028.087	11,084,584	14,502	(183,350)	(11,068)	10,904,668	10,890,717	17,265	-	10,873,452	31,216	0.29%
(019) SCHOOL #34 SK (*3,*3L) 1028.130	500,300	1,554	(4,644)	(165)	497,045	496,127	336	-	495,791	1,254	0.25%
(019) SCHOOL #34 SK (*3,*3L) 1028.131	26,332	82	(244)	(9)	26,160	26,112	18	-	26,094	66	0.25%
(023) SCHOOL #23 SK (*4,*4S,4W) 1028.092	689,954	4	(894)	(97)	688,967	688,829	184	-	688,644	322	0.05%
(023) SCHOOL #23 SK (*4,*4S,4W) 1028.145	1,691,501	10	(2,192)	(239)	1,689,080	1,688,742	452	-	1,688,290	791	0.05%
(023) SCHOOL #23 SK (*4,*4S,4W) 1028.168	2,904,485	18	(3,763)	(410)	2,900,329	2,899,747	776	-	2,898,971	1,357	0.05%
(026) SCHOOL #26 SK (7,7V) 1028.098	422,109	66	(132,444)	(446)	289,284	288,154	243	-	287,911	1,374	0.47%
(026) SCHOOL #26 SK (7,7V) 1028.151	1,002,508	156	(314,555)	(1,059)	687,050	684,365	577	-	683,788	3,263	0.00%
(028) SCHOOL #28 MT (*2) 1028.128	384,314	-	(29,447)	(153)	354,714	383,238	28,792	-	354,446	268	0.08%
(028) SCHOOL #28 SK (*2) 1028.142	289,935	-	(22,216)	(115)	267,604	289,123	21,722	-	267,402	202	0.08%
(030) SCHOOL #30 SK (*4,*4S) 1028.144	2,547,385	70	(9,563)	(1,313)	2,536,579	2,533,968	1,226	-	2,532,742	3,837	0.15%
(030) SCHOOL #30 SK (*4,*4S) 1028.152	532,697	15	(2,000)	(275)	530,437	529,892	256	-	529,635	802	0.15%
(030) SCHOOL #30 SK (*4,*4S) 1028.153	300,496	8	(1,128)	(155)	299,221	298,913	145	-	298,769	453	0.15%
(032) FIRE PRO #4 MT (*4) 1028.038	780,828	81	(2,207)	(962)	777,740	776,936	784	-	776,152	1,588	0.20%
(032) FIRE PRO #4 SK (*4) 1028.163	437,773	45	(1,237)	(539)	436,042	435,591	440	-	435,151	891	0.20%
(041) COM CTR #3 MT#1 (7,7V) 1028.059	934,501	146	(293,216)	(987)	640,443	637,940	538	-	637,402	3,041	0.47%
(041) COM CTR #3 SK (7,7V) 1028.164	773,865	121	(242,814)	(817)	530,355	528,281	446	-	527,836	2,519	0.47%
(043) COM CTR #4 MT#1 (1) 1028.123	647,671	182	(4,926)	(442)	642,485	639,101	1,891	-	637,209	5,276	0.82%
(043) COM CTR #4 MT#2 (1) 1028.135	1,294,028	364	(9,841)	(883)	1,283,668	1,276,905	3,779	-	1,273,126	10,541	0.82%
(043) COM CTR #4 MT#3 (1) SR 1028.139	258,806	73	(1,968)	(177)	256,734	255,381	756	-	254,625	2,108	0.82%
(044) REC #1 MT (*4,4W) 1028.114	8,361,190	73	(6,271)	(1,607)	8,353,386	8,354,840	2,885	-	8,351,955	1,430	0.02%
(044) REC #1 SK (*4,4W) 1028.165	1,956,058	17	(1,467)	(376)	1,954,232	1,954,573	675	-	1,953,898	335	0.02%
(050) FP #2 MT #2 (*4, *4S) 1028.146	1,419,227	58	(3,424)	(536)	1,415,326	1,411,756	790	-	1,410,966	4,360	0.31%
(050) FP #2 MT (*4, *4S) 1028.034	1,855,759	76	(4,477)	(701)	1,850,658	1,845,990	1,033	-	1,844,957	5,700	0.31%
(055) FIRE PRO #1 MT#1 (6) 1028.040	497,265	10	(8,349)	(1,298)	487,628	487,272	1,439	-	485,833	1,794	0.37%
(055) FIRE PRO #1 MT#2 (6) 1028.161	121,879	2	(2,046)	(318)	119,517	119,430	353	-	119,077	440	0.37%
(055) FIRE PRO #1 SK (6) 1028.160	294,540	6	(4,945)	(769)	288,832	288,621	852	-	287,769	1,063	0.37%
(056) FP #3 MT #1 (*4,*4S,*4W) 1028.029	1,678,683	1	(2,562)	(343)	1,675,779	1,675,918	385	-	1,675,533	246	0.01%
(056) FP #3 MT #2 (*4,*4S,*4W) 1028.126	1,366,497	1	(2,086)	(279)	1,364,133	1,364,247	314	-	1,363,933	200	0.01%
(064) WW #14 MT (*5) 1028.141	709,081	-	(1,938)	(714)	706,429	706,560	522	-	706,038	392	0.06%
(064) WW #14 SK (*5) 1028.140	115,863	-	(317)	(117)	115,430	115,451	85	-	115,366	64	0.00%
(070) WTR WKS #10 (*7) 1028.158	401,421	186	(1,691)	(413)	399,502	398,167	136	-	398,030	1,472	0.37%
(070) WTR WKS #10 SK (*7) 1028.167	114,653	53	(483)	(118)	114,105	113,724	39	-	113,685	420	0.37%
(072) REC #1 MT (3,3L) 1028.155	5,909,262	23,229	(48,537)	(12,053)	5,871,902	5,844,941	4,669	-	5,840,272	31,630	0.54%
(072) REC #1 SK (3,3L) 1028.156	1,589,690	6,249	(13,057)	(3,242)	1,579,640	1,572,387	1,256	-	1,571,131	8,509	0.54%
(080) FP #1 MT #1 (1) 1028.027	663,436	186	(5,046)	(452)	658,124	654,657	1,938	-	652,720	5,404	0.82%
(080) FP #1 MT #2 (1) 1028.026	844,731	237	(6,424)	(576)	837,968	833,554	2,467	-	831,087	6,881	0.82%
(080) FP #1 MT #3 (1) 1028.134	919,614	258	(6,994)	(627)	912,251	907,446	2,686	-	904,760	7,491	0.82%
(083) FP #1 MT (2) 1028.110	333,098	-	(24,453)	(163)	308,482	332,109	23,849	-	308,260	222	0.07%
(083) FP #1 SK (2) 1028.111	167,386	-	(12,288)	(82)	155,016	166,889	11,984	-	154,904	112	0.07%
(088) FIRE PRO # 1 SK (7) 1028.166	170,816	27	(58,015)	(61)	112,768	112,281	80	-	112,200	568	0.50%
(088) FIRE PRO #1 MT #1 (7) 1028.031	1,084,359	174	(368,286)	(385)	715,863	712,768	508	-	712,260	3,603	0.50%
(101) L.C.CITY GEN ALMY MT (5097.001)	5,440,874	10,923	(38,255)	(11,968)	5,401,574	5,377,360	615	-	5,376,745	24,830	0.46%

CALCASIEU PARISH SHERIFF  
 Lake Charles, Louisiana  
 TAX ROLL STATUS REPORT - 2024 TAX ROLL YEAR - (Continued)  
 AS OF JUNE 30, 2025

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated / Exempt	2024 Collectable Tax Roll	Collections	Refunds	Refunds To Process	Net Collections	Left To Collect	Collectible Tax Roll Not Yet Collected
(101) L.C.CITY PLAY/REC MT (5097.007)	\$ 1,530,822	\$ 3,073	\$ (10,763)	\$ (3,367)	\$ 1,519,765	\$ 1,512,952	\$ 173	\$ -	\$ 1,512,779	\$ 6,986	0.46%
(101) L.C.CITY POLICE MT (5097.004)	4,758,459	9,553	(33,457)	(10,467)	4,724,089	4,702,911	538	-	4,703,449	21,715	0.46%
(101) LC BLDS/STS/BRIDGS MT (5097.006)	2,084,131	4,184	(14,653)	(4,584)	2,069,078	2,059,802	236	-	2,060,038	9,511	0.46%
(141) SULPHUR CITY FIRE MT (5096.003)	1,126,494	26	(8,591)	(1,031)	1,116,898	1,114,129	61	-	1,114,190	2,830	0.25%
(141) SULPHUR GEN ALMNY MT (5096.001)	1,243,616	29	(9,484)	(1,138)	1,233,022	1,229,965	67	-	1,230,032	3,125	0.25%
(141) SULPHUR STREET MT (5096.002)	1,126,494	26	(8,591)	(1,031)	1,116,898	1,114,129	61	-	1,114,190	2,830	0.25%
(146) WESTLAKE CTY FIRE MT (5092.004)	648,304	36	(1,944)	(983)	645,413	645,865	1,345	-	647,210	893	0.14%
(146) WESTLAKE CTY GEN ALMY MT(5092.0)	415,254	23	(1,245)	(630)	413,401	413,691	862	-	414,553	572	0.14%
(146) WESTLAKE CTY POLICE MT (5092.005)	648,304	36	(1,944)	(983)	645,413	645,865	1,345	-	647,210	893	0.14%
001 PAR TXMT(12345678,81)	9,353,470	7,697	(188,022)	(3,805)	9,169,339	9,168,330	17,383	-	9,185,714	18,393	0.20%
003 PARTXMT(3L4S4W6D7V)	2,240,741	5,214	(20,671)	(5,010)	2,220,275	2,212,067	2,104	-	2,214,171	10,312	0.46%
004 CONSTSCHOOL MT(ALL)	16,996,328	22,237	(281,136)	(16,969)	16,720,459	16,699,063	26,467	-	16,725,530	47,864	0.29%
008 ROAD MAINT MT (ALL)	13,611,129	17,842	(225,575)	(13,615)	13,389,781	13,372,621	21,244	-	13,393,865	38,404	0.29%
009 CAL-LC HEALTH MT(ALL)	8,314,218	10,899	(137,791)	(8,316)	8,179,010	8,168,530	12,977	-	8,181,507	23,458	0.29%
010 JUV DET MT (ALL)	11,700,223	15,337	(193,907)	(11,703)	11,509,950	11,495,201	18,262	-	11,513,463	33,011	0.00%
012 MOSQ CONT MT(ALL)	7,610,179	9,976	(126,123)	(7,613)	7,486,420	7,476,825	11,878	-	7,488,703	21,473	0.29%
013 ASSESSOR MT (ALL)	4,190,624	5,494	(69,451)	(4,192)	4,122,475	4,117,192	6,540	-	4,123,732	11,824	0.29%
017 CRIMINAL JUST MT(ALL)	9,990,481	13,096	(165,571)	(9,995)	9,828,012	9,815,415	15,593	-	9,831,008	28,190	0.29%
018 SCHOOL#33 SK(*3,*3L)	483,068	3,239	(3,588)	(1,021)	481,698	479,255	503	-	479,759	2,946	0.61%
020 FIRE DIST #2 MT (*3)	3,172,517	20,478	(15,573)	(3,287)	3,174,134	3,157,427	2,926	-	3,160,352	19,633	0.62%
021 SCHOOL #21 SK (6,6D)	856,945	12	(11,169)	(3,178)	842,610	839,421	2,119	-	841,540	5,309	0.63%
024 SCHOOL #24 SK (5)	348,306	-	(950)	(350)	347,006	347,070	256	-	347,326	192	0.06%
025 SCHOOL #25 (*2,8,8I)	1,033,762	51	(12,381)	(1,809)	1,019,623	1,018,640	1,766	-	1,020,406	2,749	0.27%
034 WCCH MT(4,4S,4W,7V)	13,251,893	304	(283,531)	(4,399)	12,964,267	12,955,672	4,820	-	12,960,492	13,416	0.10%
036 COM CTR#3 MT#2(7,7V)	342,377	53	(107,427)	(362)	234,641	233,724	197	-	233,921	1,114	0.47%
039 COM CTR #1 MT (6,6D)	250,798	4	(3,269)	(930)	246,603	245,669	620	-	246,290	1,554	0.63%
042 LIBRARY MT (ALL)	20,081,548	26,324	(332,808)	(20,090)	19,754,973	19,729,653	31,343	-	19,760,996	56,663	0.29%
045 AIRPORT MT (3,3L,*4)	1,188,127	2,543	(5,774)	(1,321)	1,183,575	1,180,620	511	-	1,181,131	3,466	0.29%
046 VINTON H&T MT (7,7V)	275,543	43	(86,457)	(291)	188,839	188,100	159	-	188,259	897	0.47%
047 LCHT(*13,3L*4*4S4W*6)	5,799,612	10,705	(25,653)	(5,916)	5,778,748	5,766,380	2,926	-	5,769,306	15,294	0.26%
048 FIRE PRO#1 MT#2(*8,8I)	99,817	(0)	(243)	(209)	99,365	99,318	52	-	99,370	99	0.10%
051 FIRE PRO#1 MT#1(*8,8I)	99,817	(0)	(243)	(209)	99,365	99,318	52	-	99	99	0.10%
052 FOREST ACS MT(ALL)	16,932	-	(11)	(11)	16,909	16,916	7	-	(0)	(0)	0.00%
057 WTR WKS #9 (*4)	622,524	21	(1,265)	(198)	621,083	619,764	292	-	1,610	1,610	0.26%
058 WTR WKS #8 (*3,*8)	210,061	23	(5,167)	(372)	204,546	197,803	593	-	7,335	7,335	3.59%
059 WTR WKS #11(*4,*7)	473,164	73	(9,061)	(568)	463,608	463,286	656	-	978	978	0.21%
060 WTR WKS #7 MT (*4,*6)	610,849	4	(4,193)	(274)	606,385	606,237	674	-	823	823	0.14%
061 SCHOOL #31 (*3,*3L)	3,361,778	9,765	(18,150)	(27,865)	3,325,527	3,278,522	2,878	-	49,883	49,883	1.50%
062 LAW ENF #1 MT(ALL)	23,769,258	31,158	(393,926)	(23,778)	23,382,713	23,352,746	37,100	-	67,066	67,066	0.29%
063 FIRE PRO #1 MT (5)	265,178	-	(723)	(266)	264,188	264,237	195	-	146	146	0.06%
065 WTR WKS #5 (*3*3L*8)	187,434	156	(1,365)	(436)	185,789	183,744	265	-	2,311	2,311	1.24%
066 WTR WKS#12MT W (*3)	748,882	(0)	(6,002)	(1,347)	741,532	741,687	1,090	-	935	935	0.13%
067 COLISEUM MT (ALL)	5,028,743	6,593	(83,338)	(5,031)	4,946,967	4,940,626	7,848	-	14,189	14,189	0.29%

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

Tax Code	Original Taxes	Supplements	Reductions	Adjudicated / Exempt	2024 Collectable Tax Roll	Collections	Refunds	Refunds To Process	Net Collections	Left To Collect	Collectible Tax Roll Not Yet Collected
068 WTR WKS #2 (*4)	\$ 861,219	\$ -	\$ (6)	\$ (118)	\$ 861,095	\$ 861,035	\$ 6	\$ -	\$ 65	\$ 65	0.01%
073 GR#1W(4,4S4W56,6D7,7V)	9,066,539	201	(187,918)	(4,021)	8,874,801	8,868,302	3,919	-	10,418	10,418	0.12%
074 GR#2E(1,2,3,3L,8,8I)	7,684,537	24,993	(79,867)	(14,158)	7,615,505	7,599,486	25,091	-	41,110	41,110	0.54%
078 SEWER #11 MT (*3,*8)	225,821	270	(2,000)	(663)	223,428	219,984	216	-	3,660	3,660	1.64%
082 FIRE PRO #2 MT (*8)	673,420	49	(11,031)	(1,065)	661,373	660,568	1,539	-	2,344	2,344	0.35%
086 CHENLT AUTH MT(ALL)	18,036,483	23,643	(298,916)	(18,043)	17,743,167	17,720,427	28,152	-	50,892	50,892	0.29%
087 CRTHSE JAIL MT(ALL)	10,962,681	14,370	(181,684)	(10,967)	10,784,401	10,770,580	17,111	-	30,933	30,933	0.29%
090 LAW ENF #2 MT(ALL)	18,841,073	24,698	(312,251)	(18,848)	18,534,671	18,510,917	29,407	-	53,162	53,162	0.29%
091 NIBLTS BLF PK MT(7,7V)	724,619	113	(227,362)	(765)	496,605	494,663	417	-	2,358	-	0.00%
093 COMM CTR #2 (*4,4S)	10,541,065	194	(35,368)	(3,729)	10,502,161	10,491,273	3,725	-	14,614	14,614	0.14%
094 TC FEE PU, RS	187,404	-	-	-	187,404	187,404	-	-	0	0	0.00%
095 TC FEE PP BANKS	11,158	-	-	-	11,158	11,158	-	-	-	-	0.00%
140 DEQUINCY CITY TAX	121,266	(0)	(174)	(680)	120,412	119,153	6	-	1,265	1,265	1.05%
150 VINTON CITY TAX	67,334	5	(256)	(474)	66,608	66,383	3	-	228	228	0.34%
155 IOWA CITY TAX	128,303	0	(162)	(234)	127,908	127,830	48	-	126	126	0.10%
031 COLLECTION FEE	56,113	-	(528)	(27,093)	28,492	28,492	-	-	0	0	0.00%
031 COLLECTION FEE	56,113	-	(528)	(27,093)	28,492	28,492	-	-	0	0	0.00%
099 PARISH LIENS	374,086	-	(3,523)	(180,616)	189,947	189,947	-	-	(0)	(0)	0.00%
161 SULPHUR CITY LIENS	84,715	-	(640)	(46,035)	38,040	38,040	-	-	-	-	0.00%
166 WESTLAKE CITY LIENS	72,137	-	(575)	(45,265)	26,297	26,297	-	-	-	-	0.00%
170 VINTON CITY LIENS	22,866	-	-	(22,866)	-	-	-	-	-	-	0.00%
175 IOWA CITY LIENS	414	-	-	-	414	414	-	-	-	-	0.00%
180 DEQUINCY LIENS	20,995	-	-	(20,995)	-	-	-	-	-	-	0.00%
121 L.C. CITY GRASS LIENS	656,063	-	(22,016)	(229,391)	404,656	402,601	-	-	2,055	2,055	0.51%
	<u>\$ 352,185,536</u>	<u>\$ 422,097</u>	<u>\$ (6,640,095)</u>	<u>\$ (968,556)</u>	<u>\$ 344,998,982</u>	<u>\$ 344,506,710</u>	<u>\$ 532,016</u>	<u>\$ -</u>	<u>\$ 232,676,586</u>	<u>\$ 1,021,930</u>	<u>37.05%</u>

\* Note: This schedule includes only the activity related to the 2024 tax roll (i.e., the current tax roll). Activity related to prior years' tax rolls is not presented.

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

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

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

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

June 30, 2025

Agency Head Name / Title: Gary "Stitch" Guillory, Sheriff of Calcasieu

Purpose:	<u>Amount Paid</u>
Salary	\$ 204,667
Benefits - insurance	18,438
Benefits - retirement	27,804
Benefits - deferred compensation	18,012
Benefits - Medicare	3,517
Expense allowance	20,767
Membership dues	18,649
Travel	3,615
Conference related travel	4,738
Registration fees	1,808
Fuel	5,525
Other	20
	<u>20</u>
	<u>\$ 327,560</u>

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

**Calcasieu 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
<b>1. Beginning Cash Balance</b>	1,027,241	5,458,081
<b>2. Collections</b>		
a. Civil Fees	5,152,098	12,627,337
b. Bond Fees	384,212	427,708
c. Cash Bonds	173,300	42,175
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	404,353	403,514
g. Criminal Fines – Contempt	498,698	592,084
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
<b>Total Collected</b>	6,612,661	14,092,818
<b>3. Deductions: Collections Retained by the Calcasieu Parish Sheriff</b>		
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	715,076	1,785,331
b. Bond Fees	84,346	118,634
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
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	-	-
<b>Total Collections Retained by the Calcasieu Parish Sheriff</b>	799,422	1,903,965
<b>4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits</b>		
a. Collection/Processing Fees Paid to Third Party Entities	1,324	513
b. Civil Fee Refunds	161,484	451,402
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	-	-
<b>Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits</b>	162,808	451,915
<b>5. Deductions: Total Disbursements to Other Governments &amp; Nonprofits</b> [See Disbursements to Other Governments & Nonprofits Form for Details]	1,219,591	1,709,741
<b>6. Total Amounts Disbursed/Retained</b>	2,181,821	4,065,620
<b>7. Ending Cash Balance</b>	5,458,081	15,485,278
<b>8. Ending Balance of "Partial Payments" Collected but not Disbursed</b>	-	-
<b>9. Other Information:</b>		
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]	-	-

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2025

Federal Grantor/Pass- Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantors Number	Expenditures
<b>U.S. Department of Justice Direct Programs</b>			
<b>Direct Program</b>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	\$ 80,414
Equitable Sharing Program - Justice	16.922	N/A	870
Violence Against Women Formula Grants	16.588	N/A	48,908
Bureau of Alcohol, Tobacco, Firearms and Explosives - Task Force Slot Payments	N/A	N/A	21,090
Federal Bureau of Investigation - Task Force overtime Reimbursement	N/A	N/A	20,409
U.S. Marshals Service - Task Force	N/A	N/A	13,828
 <i>Passed-through State of Louisiana</i>			
DNA Backlog Reduction Program	16.741	2023-CE-01-8102	268,474
DNA Backlog Reduction Program	16.741	2024-CE-01-8441	12,213
Subtotal for DNA Backlog Reduction			<u>280,687</u>
 <i>Passed-through ST. Martin Parish Sheriff's Office</i>			
Elderly Crime Victim Assistance	16.575	2022-VA-01/03/04-7389	18,973
Elderly Crime Victim Assistance	16.575	2023-VA-01/03/04-7973	11,204
Subtotal Elderly Crime Victim Assistance			<u>30,177</u>
<b>Total U.S. Department of Justice</b>			<b>496,383</b>
 <b>U.S. Department of Transportation:</b>			
<i>Passed-through State of Louisiana</i>			
<b>Highway Safety Cluster:</b>			
State and Community Highway Safety	20.600	2024-30-17	27,445
State and Community Highway Safety	20.600	2025-30-17	28,765
Subtotal for State and Community Highway Safety			<u>56,210</u>
<b>Total U.S. Department of Transportation</b>			<b>56,210</b>
 <b>Executive Office of the President:</b>			
<i>Passed-through Jefferson Parish Sheriff's Office</i>			
High Intensity Drug Trafficking Areas Program	95.001	G24GC0001A-57131	174,611
High Intensity Drug Trafficking Areas Program	95.001	G23GC0001A-57131	8,031
Subtotal for High Intensity Drug Trafficking Areas Program			<u>182,642</u>
<b>Total Executive Office of the President:</b>			<b>182,642</b>
 <b>Department of Homeland Security Direct Programs</b>			
<b>Direct Program</b>			
Port Security Grant Program	97.056	EMW2021PU00013	252,000
Port Security Grant Program	97.056	EMW2023PU00170	159,488
Subtotal for Port Security Grant Program			<u>411,488</u>
 <i>Passed-through Louisiana Governor's Office of Homeland Security and Emergency Preparedness:</i>			
Hazard Mitigation Grant Program*	97.039	HMGP FEMA-4559-DR-LA	592,889
			<u>592,889</u>
 <i>Passed-through Calcasieu Parish Police Jury</i>			
Public Assistance (Presidentially-Declared Disasters)	97.067	EMW2020-SS-00011-S01	82,450
			<u>82,450</u>
<b>Total Department of Homeland Security Direct Programs</b>			<b>1,086,827</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 1,822,062</b>

\* Major program

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

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED  
For the Year Ended June 30, 2025

NOTES TO SCHEDULE

A. BASIS OF PRESENTATION

The schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Calcasieu Parish Sheriff under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR)*, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the Calcasieu Parish Sheriff, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Calcasieu Parish Sheriff.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

C. INDIRECT COST RATE

The Calcasieu Parish Sheriff has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance for the year ended June 30, 2025.

COMPLIANCE  
AND  
INTERNAL CONTROL



NICHOLAS J. LANGLEY  
PHILLIP D. ABSHIRE, III  
SARAH CLARK WERNER  
ALEXIS HABETZ O'NEAL  
JESSICA LOTT-HANSEN

LESTER LANGLEY, JR. - RETIRED  
DANNY L. WILLIAMS - RETIRED  
PHILLIP D. ABSHIRE, JR. - RETIRED  
DAPHNE BORDELON BERKEN - DECEASED

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

Calcasieu Parish Sheriff  
Lake Charles, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Calcasieu Parish Sheriff's basic financial statements, and have issued our report thereon dated March 29, 2026.

**Report on Internal Control Over Financial Reporting**

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

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

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

Calcasieu Parish Sheriff  
Lake Charles, Louisiana

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Langley, Williams & Co, L.L.C.*

Lake Charles, Louisiana  
March 29, 2026



**Langley, Williams  
& Company, L.L.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

NICHOLAS J. LANGLEY  
PHILLIP D. ABSHIRE, III  
SARAH CLARK WERNER  
ALEXIS HABETZ O'NEAL  
JESSICA LOTT-HANSEN

LESTER LANGLEY, JR. - RETIRED  
DANNY L. WILLIAMS - RETIRED  
PHILLIP D. ABSHIRE, JR. - RETIRED  
DAPHNE BORDELON BERKEN - DECEASED

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

Calcasieu Parish Sheriff  
Lake Charles, Louisiana

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Calcasieu Parish Sheriff's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Calcasieu Parish Sheriff's major federal programs for the year ended June 30, 2025. Calcasieu Parish Sheriff's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Calcasieu Parish Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of Calcasieu Parish Sheriff and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Calcasieu Parish Sheriff's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

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

### ***Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control over Compliance**

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

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

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

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

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

*Langley, Williams + Co, L.L.C.*

Lake Charles, Louisiana  
March 29, 2026

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Years Ended June 30, 2025 and 2024

SECTION 1 – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued: Unmodified opinion

Internal control over financial reporting:

Material weaknesses identified?  Yes  No

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

Noncompliance material to financial statements  
noted?  Yes  No

Federal Awards

Internal control over major programs:

Material weaknesses identified?  Yes  No

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

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

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

Identification of major programs:

ALN  
97.039

Name of Federal Program or Cluster  
Hazard Mitigation Grant Program

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

Auditee qualified as low-risk auditee?  Yes  No

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – (Continued)  
For the Years Ended June 30, 2025 and 2024

SECTION 2 – CURRENT YEAR FINDINGS AND MANGEMENT CORRECTIVE ACTION PLAN

Internal Control Over Financial Reporting:

There were no findings with regards to internal controls.

Compliance:

There were no findings with regards to compliance.

SECTION 3 – PRIOR YEAR FINDINGS AND MANGEMENT CORRECTIVE ACTION PLAN

Internal Control Over Financial Reporting:

There were no findings with regards to internal controls.

Compliance:

There were no findings with regards to compliance.