

EISNERAMPER

ST. JOHN THE BAPTIST PARISH
SHERIFF'S OFFICE

LAPLACE, LOUISIANA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
JUNE 30, 2025



ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

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LAPLACE, LOUISIANA

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mike Tregre, Sheriff
St. John the Baptist Parish Sheriff's Office
Laplace, 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 St. John the Baptist Parish Sheriff's Office (the "Sheriff"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the 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 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.

Change in Accounting Principle

As discussed in Note 1.R to the financial statements, the Sheriff adopted GASB Statement 101, *Compensated Absences* during the year ended June 30, 2025. GASB 101 enhances the recognition and measurement model for compensated absences which includes an assessment of earned leave that is more likely than not to be paid or used in the future as of the balance sheet date. 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 Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule General Fund on page 38, the Schedule of Changes in Other Post-Employment Benefit Obligation and Related Ratios on page 39, the Schedule of Proportionate Share of the Net Pension Liability Sheriff's Pension and Relief Fund on page 40, the Schedule of Employer's Contributions on page 41, and the related notes on page 42-43 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.



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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The Sheriff's Affidavit, Schedule of Compensation, Benefits, and Other Payments to Agency Head, and the justice system funding schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2025, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sheriff's internal control over financial reporting and compliance.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
December 19, 2025



BASIC FINANCIAL STATEMENTS

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities
<u>ASSETS</u>	
Cash and cash equivalents	\$ 38,989,553
Accounts receivable	1,197,504
Due from other governments	2,516,258
Inventory	1,997
Prepaid expenses	125,451
Capital assets, net	27,593,619
Total assets	<u>70,424,382</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Pension deferrals	5,859,220
OPEB deferrals	11,970,817
Total deferred outflows of resources	<u>17,830,037</u>
<u>LIABILITIES</u>	
Accounts payable	452,521
Accrued liabilities:	
Salaries, wages, payroll taxes, and retirement	1,066,369
Long-term liabilities:	
Due within one year	
Bonds, leases, financed purchases, SBITA, compensated absences and claims payable	4,808,683
Total other post-employment benefit liability	1,072,488
Long term liabilities, net of current portion	
Bonds, leases, financed purchases, SBITA, compensated absences and claims payable	36,554,567
Net pension liability	12,040,980
Total other post-employment benefit liability	20,448,727
Total liabilities	<u>76,444,335</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Pension deferrals	1,599,310
OPEB deferrals	6,694,525
Total deferred inflows of resources	<u>8,293,835</u>
<u>NET POSITION</u>	
Net investment in capital assets	8,282,234
Restricted for	
Opioid settlement	822,446
Unrestricted (deficit)	(5,588,431)
Total net position	<u>\$ 3,516,249</u>

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

		Program Revenues		
	Expenses	Operating Charges for Services	Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
Public safety:				
Personal services and related benefits	\$ 32,813,728	\$ 2,129,494	\$ 1,066,762	\$ (29,617,472)
Operating services	1,894,543	813,945	143,468	(937,130)
Operations and maintenance	14,001,158	710,286	-	(13,290,872)
Interest and fiscal charges	1,655,878	-	-	(1,655,878)
Total governmental activities	<u>\$ 50,365,307</u>	<u>\$ 3,653,725</u>	<u>\$ 1,210,230</u>	<u>(45,501,352)</u>
General revenues:				
Property taxes, levied for general purposes				30,984,561
Sales and use taxes, general purposes				6,230,246
State revenue sharing				355,741
State grants not restricted				1,168,314
Video poker revenue				698,733
Fines, forfeitures, and other				416,980
Interest and investment earnings				949,813
Net gain on asset disposals and lease liability terminations				147,403
Opioid settlement				406,641
Miscellaneous				509,339
Total general revenues				<u>41,867,771</u>
Change in net position				(3,633,581)
Net position, beginning of year, as previously presented				7,725,661
Restatement				<u>(575,831)</u>
Net position, beginning of year (restated)				<u>7,149,830</u>
Net position, end of year				<u>\$ 3,516,249</u>

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

GOVERNMENTAL FUND BALANCE SHEET
JUNE 30, 2025

	General Fund	Capital Projects 2025 Bond Construction Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>				
Cash and cash equivalents	\$ 18,597,663	\$ 20,359,065	\$ 32,825	\$ 38,989,553
Accounts receivable	1,147,504	50,000	-	1,197,504
Due from other governmental units	2,516,258	-	-	2,516,258
Inventory	1,997	-	-	1,997
Prepaid expenses	125,451	-	-	125,451
TOTAL ASSETS	\$ 22,388,873	\$ 20,409,065	\$ 32,825	\$ 42,830,763
<u>LIABILITIES</u>				
Accounts payable	\$ 427,391	\$ 25,130	\$ -	\$ 452,521
Accrued liabilities	1,066,369	-	-	1,066,369
TOTAL LIABILITIES	1,493,760	25,130	-	1,518,890
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue	1,499,759	-	-	1,499,759
TOTAL DEFERRED INFLOWS	1,499,759	-	-	1,499,759
<u>FUND BALANCE</u>				
Nonspendable	127,448	-	-	127,448
Restricted for				
Opioid settlement	79,314	-	-	79,314
Capital projects	-	20,383,935	32,825	20,416,760
Unassigned	19,188,592	-	-	19,188,592
TOTAL FUND BALANCE	19,395,354	20,383,935	32,825	39,812,114
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$ 22,388,873	\$ 20,409,065	\$ 32,825	\$ 42,830,763

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2025

Total fund balance at June 30, 2025 - Governmental Fund		\$	39,812,114
Cost of capital assets at June 30, 2025	\$	54,015,296	
Less: Accumulated Depreciation as of June 30, 2025		<u>(26,421,677)</u>	27,593,619
Deferred outflows of resources - OPEB deferrals			11,970,817
Deferred outflows of resources - pension deferrals			5,859,220
Deferred inflows of resources - OPEB deferrals			(6,694,525)
Deferred inflows of resources - pension deferrals			(1,599,310)
Long-term non-current liabilities at June 30, 2025			
Compensated Absences	\$	(1,604,415)	
Financed purchases payable		(214,770)	
Lease liability		(6,701,963)	
Claims and judgements		(413,825)	
Bonds payable and premiums		(30,066,563)	
Subscription-based information technology arrangements		(2,361,714)	
Net pension liability		(12,040,980)	
Total OPEB liability		<u>(21,521,215)</u>	(74,925,445)
Difference in revenue recognition on the modified accrual basis as reported in the fund statements versus revenue recognition on the full accrual basis.			
Disaster recovery grants		756,627	
Opioid settlement		<u>743,132</u>	<u>1,499,759</u>
Total net position - Governmental Activities			<u>\$ 3,516,249</u>

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2025

	General Fund	Capital Projects 2025 Bond Construction Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>REVENUES</u>				
Taxes	\$ 37,214,807	\$ -	\$ -	\$ 37,214,807
Intergovernmental revenues	2,366,256	-	-	2,366,256
Fees, charges and commissions for services	4,070,705	-	-	4,070,705
Interest income	923,270	25,712	831	949,813
Miscellaneous	550,762	-	-	550,762
TOTAL REVENUES	45,125,800	25,712	831	45,152,343
<u>EXPENDITURES</u>				
Current:				
Public safety				
Personnel services and related benefits	29,279,913	-	-	29,279,913
Operating services	1,894,543	-	-	1,894,543
Operating and maintenance	8,637,019	-	-	8,637,019
Capital outlay	7,613,947	25,126	286,983	7,926,056
Debt service:				
Principal	3,814,181	-	-	3,814,181
Interest and fiscal charges	794,606	456,131	-	1,250,737
TOTAL EXPENDITURES	52,034,209	481,257	286,983	52,802,449
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,908,409)	(455,545)	(286,152)	(7,650,106)
OTHER FINANCING SOURCES (USES)				
Proceeds from bond issuance	-	20,000,000	-	20,000,000
Premium on bond issuance	-	839,480	-	839,480
Sale of assets	913,206	-	-	913,206
SBITA	3,079,003	-	-	3,079,003
Finance purchase	279,999	-	-	279,999
Lease proceeds	3,275,772	-	-	3,275,772
TOTAL OTHER FINANCING SOURCES (USES)	7,547,980	20,839,480	-	28,387,460
NET CHANGE IN FUND BALANCE	639,571	20,383,935	(286,152)	20,737,354
FUND BALANCE AT BEGINNING OF YEAR	18,755,783	-	318,977	19,074,760
FUND BALANCE AT END OF YEAR	\$ 19,395,354	\$ 20,383,935	\$ 32,825	\$ 39,812,114

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

Total net change in fund balance - Governmental Fund		\$ 20,737,354
Capital Assets:		
Capital outlays capitalized	7,926,056	
Depreciation expense	(5,571,375)	
Net book value of assets disposed	<u>(1,304,726)</u>	1,049,955
Change in deferred outflows of resources - pension deferrals		(4,093,787)
Change in deferred outflows of resources - OPEB deferrals		(1,420,141)
Change in deferred inflows of resources - pension deferrals		(999,973)
Change in deferred inflows of resources - OPEB deferrals		389,827
Long-term liabilities		
Change in claims and judgements payable	207,208	
Payments on financed purchases	784,135	
Issuance of notes on financed purchases	(279,999)	
Change in liabilities for compensated absences	(317,337)	
New lease liability	(3,275,772)	
Payments on lease liability	1,687,755	
SBITA liabilities incurred	(3,079,003)	
Payments on SBITA lease liability	717,289	
Issuance of long-term debt and premium	(20,839,480)	
Principal payments on long-term debt	625,000	
Amortization of bond premiums	133,812	
Change in net pension liability	4,393,939	
Change in total OPEB liability	<u>(419,581)</u>	(19,662,034)
Revenues of activities that do not provide current financial resources are not reported as revenues in the funds		
Opioid settlement	<u>365,218</u>	<u>365,218</u>
Total changes in net position for year ended June 30, 2025		<u><u>\$ (3,633,581)</u></u>

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2025

	Custodial Funds				
	Civil Funds	Tax Collectors Fund	Prison Inmate Funds	Bond Funds	Total
<u>ASSETS</u>					
Cash and cash equivalents	\$ 375,647	\$ 941,964	\$ 473,259	\$ 2,089,933	\$ 3,880,803
Total assets	<u>\$ 375,647</u>	<u>\$ 941,964</u>	<u>\$ 473,259</u>	<u>\$ 2,089,933</u>	<u>\$ 3,880,803</u>
<u>LIABILITIES</u>					
Due to taxing bodies and others:					
Due to taxing bodies	\$ -	\$ 941,964	\$ -	\$ -	\$ 941,964
Due to individuals and other organizations	375,647	-	473,259	259,106	1,108,012
Total liabilities	<u>375,647</u>	<u>941,964</u>	<u>473,259</u>	<u>259,106</u>	<u>2,049,976</u>
<u>NET POSITION</u>					
Restricted	-	-	-	1,830,827	1,830,827
Total liabilities and net position	<u>\$ 375,647</u>	<u>\$ 941,964</u>	<u>\$ 473,259</u>	<u>\$ 2,089,933</u>	<u>\$ 3,880,803</u>

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2025

	Custodial Funds				
	Civil Funds	Tax Collectors Fund	Prison Inmate Funds	Bond Funds	Total
<u>ADDITIONS</u>					
Garnishments	\$ 554,684	\$ -	\$ -	\$ -	\$ 554,684
Surety bonds	-	-	-	514,937	514,937
Fines and court costs	-	-	-	1,396,853	1,396,853
Seizures and forfeitures	1,443,314	-	-	-	1,443,314
Taxes, fees, etc. collections	-	87,324,384	-	-	87,324,384
Interest income	331	3,259	7	6,073	9,670
Prisoner deposits	-	-	695,189	-	695,189
Other fees	-	-	-	12,330	12,330
Total additions	<u>1,998,329</u>	<u>87,327,643</u>	<u>695,196</u>	<u>1,930,193</u>	<u>91,951,361</u>
<u>DEDUCTIONS</u>					
Taxes, fees, etc. distributed to taxing bodies and others	1,498,322	87,080,474	-	1,354,339	89,933,135
Payments to litigants, etc.	499,872	-	-	-	499,872
Fees to entities	-	-	637,490	302,303	939,793
Surety bond refunds	-	-	-	279,776	279,776
Refunds and redemptions	-	11,540	-	-	11,540
Refunds to released inmates and prisoner program disbursements	-	-	57,372	-	57,372
Authorized program disbursements	135	235,629	334	28,208	264,306
Total deductions	<u>1,998,329</u>	<u>87,327,643</u>	<u>695,196</u>	<u>1,964,626</u>	<u>91,985,794</u>
Net increase (decrease) in fiduciary net position	-	-	-	(34,433)	(34,433)
<u>NET POSITION, BEGINNING</u>	-	-	-	1,865,260	1,865,260
<u>NET POSITION, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,830,827</u>	<u>\$ 1,830,827</u>

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the St. John the Baptist Parish Sheriff (the "Sheriff") serves a four-year term as the Chief Executive Officer of the law enforcement district and ex-officio tax collector of the St. John the Baptist Parish (the "Parish"). The Sheriff administers the Parish jail system and exercises duties required by the Parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

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

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

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

A. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS):

The statement of net position and the statement of activities display information about the primary government (the Sheriff). These statements include the financial activities of the overall government, except for fiduciary activities, displayed for governmental activities.

- *Governmental Activities* represent programs which normally are supported by taxes and intergovernmental revenues.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Program revenues are derived directly from Sheriff users as a fee for services. Revenues that are not classified as program revenues, including taxes, are presented as general revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. BASIS OF PRESENTATION (continued)

Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting.

FUND FINANCIAL STATEMENTS (FFS):

The fund financial statements provide information about the Sheriff's funds, including its fiduciary funds. Separate statements for each fund category- governmental and fiduciary- are presented. The emphasis of fund financial statements is on major governmental funds.

The Sheriff reports the following major governmental fund:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for and reports all operations of the Sheriff's office not accounted for and reported in another fund. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include one fourth (1/4) cent sales tax, state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Capital Projects Fund

The 2025 Bond Construction Fund was created by bond issuances for the purpose of acquiring, constructing, improving, and renovating law enforcement buildings and other facilities and acquiring vehicles, equipment, and furnishings for law enforcement purposes.

The Sheriff reports the following non-major governmental funds:

Capital Projects Funds

The 2020 Bond Construction Fund and the 2016 Bond Construction Fund were created by bond issuances for the purpose of acquiring, constructing, improving, and renovating law enforcement buildings and other facilities and acquiring vehicles, equipment, and furnishings for law enforcement purposes.

The Sheriff reports the following fiduciary funds:

Custodial Funds

The custodial funds are used as depositories for civil suits, cash bonds, taxes, and fees. Disbursements from these funds are made to various parish agencies and litigants in suits in the manner prescribed by law.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. BASIS OF PRESENTATION (continued)

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

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

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

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

Bond Fund -To account for the collection of bonds, fines, and costs and payment of these collections to parish agencies and other entities in accordance with applicable laws.

B. REPORTING ENTITY

The Sheriff is considered a primary government since it is a special purpose government. The Sheriff is elected, is legally separate, and is fiscally independent of other state or local governments. The Sheriff has no component units as defined by GASB Codification Section 2100 as other legally separate organizations for which the Sheriff is financially accountable. There are no other primary governments with which the Sheriff has a significant relationship.

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS

The Government Wide Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Sheriff gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS (continued)

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers tax revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, and interest are considered to be susceptible to accrual. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received within the availability period for this revenue source. The availability period is six months after year end for expenditure driven grants. Other revenues susceptible to accrual are intergovernmental revenues and grants. Fines and charges for services are not susceptible to accrual because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized when the obligations are expected to be liquidated with expendable, available financial resources. For custodial funds, and expenditure is recorded, and the related liability is accrued when the Sheriff is compelled to settle that respective obligation. General capital asset acquisitions are reported as expenditures in governmental funds.

D. BUDGET PRACTICES

The proposed budget for the year ended June 30, 2025, was made available for public inspection and comments from taxpayers at the sheriff's office during July 2024. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the Sheriff's office, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying required supplemental information include the original adopted budget and final subsequent amendments.

E. INTERFUND ACTIVITY

Interfund activities between governmental funds are eliminated on the government wide financial statements. 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 reductions of expenditures in the fund that is reimbursed. Interfund transactions are reported as transfers.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposit accounts, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

G. INVESTMENTS

Investments are limited by Louisiana Revised Statute and the Sheriff's investment policy which allows for investment in obligations of the U. S. Treasury and U. S. Agencies, certificates of deposit, and investment grade commercial paper of domestic United States corporations and other allowable investments. Investments are carried at fair market value as of the balance sheet date.

H. RECEIVABLES AND ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available, which would indicate the uncertainty associated with collectability of the particular receivable. At June 30, 2025, none of the Governmental Activities receivables were considered to be uncollectible.

I. CAPITAL ASSETS

The accounting treatment for building, improvements and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements. In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated acquisition value at the date of donation. Interest costs are not capitalized as they relate to capital assets. The Sheriff's threshold for capitalization is \$5,000.

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

The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	20 - 40 years
Equipment and vehicles	3 - 10 years

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. CAPITAL ASSETS (continued)

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

Capital assets are reviewed to evaluate prominent events or changes in circumstances to determine whether impairment of capital assets has occurred. The Sheriff follows the guidance in GASB 42, as applicable, to record the effects of capital asset impairments.

J. LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The Sheriff is a lessee under noncancellable lease agreements for vehicles. The Sheriff has also entered into certain subscription-based information technology arrangements. In accordance with GASB Statement No. 87, *Leases*, and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, the Sheriff recognizes a lease/subscription liability and an intangible right-to-use lease asset (lease/subscription asset) in the financial statements. Lease/subscription liabilities are recorded for lease contracts with an initial individual value that is material to the financial statements and with lease periods greater than one year.

At the commencement of a lease/subscription, the Sheriff initially measures the lease/subscription liability at the present value of payments expected to be made during the lease/subscription term. Subsequently, the lease/subscription liability is reduced by the principal portion of lease payments made.

The lease/subscription asset is initially measured as the initial amount of the lease/subscription liability, adjusted for lease/subscription payments made at or before the lease/subscription commencement date, plus certain initial direct costs. Subsequently, the lease/subscription asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to leases/subscriptions include (1) the discount rate used to calculate the present value of expected lease/subscription payments, (2) lease/subscription term, and (3) lease/subscription payments.

- The Sheriff uses the interest rate charged by the lessor/vendor as the discount rate, if provided. When the interest rate charged by the lessor is not provided, the Sheriff uses its estimated incremental borrowing rate as the discount rate for leases/subscriptions.
- The lease/subscription terms includes the noncancellable period of the lease and optional renewal periods. Lease/subscription payments included in the measurement of the lease/subscription liability are composed of fixed payments through the noncancellable term of the lease/subscription and renewal periods that management considers reasonably certain to be exercised.

The Sheriff monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. COMPENSATED ABSENCES

The Sheriff recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated – vacation and sick leave.

Employees of the Sheriff's office who are employed from zero to 6 years are eligible to receive 6 to 12 days of vacation leave each year. In addition to receiving the 6 to 12 days of vacation leave for each year, employees can earn an additional 8 hours of vacation leave for each year of employment in excess of 6 years, up to a maximum of 200 hours. Also, employees can earn from 6 to 9 days of sick leave each year. Vacation and sick leave in excess of 30 and 25 days, respectively, is forfeited on June 30 of each year. Vacation leave (up to 25 days of carryover plus amounts earned in current year plus any additional bonus hours) earned by employees is paid upon retirement or termination. Sick leave earned by employees accumulates as noted above, but does not vest, and is forfeited upon retirement or termination.

At June 30, 2025, the Sheriff's employees had accumulated and vested \$1,604,415 in vacation leave privileges required to be accrued in accordance with GASB Codification Section C60.

L. RISK MANAGEMENT

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error, and omissions. To handle such risk of loss, the Sheriff maintains commercial insurance policies, workers' compensation insurance, and surety bond coverage. There were no significant reductions in insurance coverage during the year ended June 30, 2025.

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. NET POSITION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide net position is divided into three components:

Net investment in capital assets – Consists of net capital assets reduced by the outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

N. NET POSITION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS (continued)

Restricted net position – Net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Parish's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

Unrestricted net position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

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.

O. FUND EQUITY OF FUND FINANCIAL STATEMENTS

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted – represents balances where constraints have been established by parties outside the Sheriff's office or imposed by law through constitutional provisions or enabling legislation.

Committed – represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff's highest level of decision-making authority.

Assigned – represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Sheriff reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned, and unassigned amounts are available, the Sheriff reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

P. PENSION PLAN

The Sheriff is a participating employer in the Louisiana Sheriffs' Pension and Relief Fund (the "Fund") as described in Note 8. For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Fund, and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the Fund.

Q. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. See Note 8 for additional information on deferred outflows of resources related to defined benefit pension plans, and Note 9 for additional information on deferred outflows of resources related to other post-employment benefits.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. See Note 8 for additional information on deferred inflows of resources related to defined benefit pension plans, and Note 9 for additional information on deferred inflows of resources related to other post-employment benefits and Note 10 for additional information on resources received before time requirements are met.

As described in Note 1C, the governmental funds are reported using the current financial resources measurement focus. At times, the Sheriff is awarded a grant and the eligibility requirements have been met, such as incurring the eligible costs, but the funds have not been received during the availability period. Further, the Sheriff may be involved in an exchange or exchange like transaction but the funds are not received during the availability period. The availability period represents the time period for which funds are available to meet current obligations. The Sheriff considers this time period to be six months from the end of the fiscal year. When this occurs, the Sheriff recognizes a receivable and a corresponding deferred in-flow in the fund financials.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

R. NEWLY ADOPTED ACCOUNTING STANDARD

The Sheriff implemented GASB Statement No. 101, Compensated Absences, and with the implementation of GASB Statement No. 101 the calculation and recognition of accrued leave includes an assessment of the leave that is more likely than not to be paid in the future for leave that has been earned as of the balance sheet date in accordance with the employer's policy. This change in accounting principle required the inclusion of an estimate of sick leave earned as of the balance sheet date that is more likely than not to be paid out. In accordance with GASB statement No. 100, Accounting Changes and Error Correction, this change in accounting principle requires the beginning balance of net position be restated to reflect the change in accrued leave as of the end of the prior year. As a result, the implementation of GASB Statement No. 101, Compensated Absences, required a change to the beginning net position of \$575,831.

The adoption of GASB Statement No. 101 required a restatement of the June 30, 2024 net position. The net effect of the Sheriff's Governmental Activities Net Position for the prior year that resulted from this adoption is as follows:

Total Net Position June 30, 2024, as previously reported	\$ 7,725,661
Implementation of GASB Statement No. 101	(575,831)
Total Net Position, June 30, 2024, Restated	<u>\$ 7,149,830</u>

2. LEVIED 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 St. John the Baptist 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 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 32.99 mills on property with assessed valuations totaling \$965,929,818, exclusive of homestead exemption.

Total original law enforcement taxes levied during 2024 tax year were \$31,866,046. Taxes receivable in the General Fund at June 30, 2025 totaled \$220,266.

The unsettled balance due to taxing bodies and others at June 30, 2025 totaled \$56,207.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

3. SALES AND USE TAX

The St. John the Baptist Parish School Board collects five percent (5%) in sales and use tax parish wide. Two and one-quarter percent (2¼%) of the taxes collected are remitted to the Parish Council. Two and one-half percent (2½%) of the taxes are retained by the School Board. One-half percent (.5%) of the taxes collected are remitted to the Sheriff and recognized in the General Fund as follows:

General Support Services	½%	No expiration
Deputy Salaries	½%	Expires December 31, 2033

4. CASH AND CASH EQUIVALENTS

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. At June 30, 2025 the Sheriff has cash and cash equivalents (book balances) totaling \$42,870,356, of which \$3,880,803 is attributable to fiduciary funds, which are presented in the fiduciary funds statement of net position.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance, or the pledge of securities owned by the 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 bank. 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.

Deposit balances (bank balances) at June 30, 2025, are secured as follows:

Total bank balance	<u>\$ 45,560,663</u>
Insured	\$ 1,000,000
Collateralized by pledging bank in Sheriff's name	<u>44,560,663</u>
Total insured and collateralized balance	<u>\$ 45,560,663</u>

As of June 30, 2025, the Sheriff's total bank balances were fully insured and collateralized with the securities held in the name of the Sheriff by the pledging financial institution's agent and, therefore, the Sheriff was not exposed to custodial credit risk.

The Sheriff invests with the Louisiana Asset Management Pool ("LAMP"). Due to the liquid nature of the pooled shares, this investment is presented with cash and cash equivalents. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with Louisiana R.S. 33:2955. As of June 30, 2025, the Sheriff has \$300,000 in the Bond Fund and is included in cash and cash equivalents in the Statement of Fiduciary Net Position.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

4. CASH AND CASH EQUIVALENTS (continued)

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.

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

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

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

5. ACCOUNTS RECEIVABLE

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

Maintenance of prisoners - due from parish	\$	202,806
FEMA		756,627
Federal and state grants		6,734
Reimbursement for salaries - due from parish		296,882
Reimbursement of expenses - due from parish		28,567
Commissions on video poker		96,929
Sales tax revenue - due from parish		1,045,783
Miscellaneous receivable		81,930
		<hr/>
Total amounts due	\$	<u>2,516,258</u>

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

5. ACCOUNTS RECEIVABLE (continued)

Amounts due from non-governmental or court related entities at June 30, 2025, consist of the following:

Court system receivable	\$ 14,572
Civil Receivable	16,505
Bond fees receivable	8,337
Tax Collector	220,266
Reimbursement for salaries	55,994
OPIOD settlement	822,446
Miscellaneous receivable	59,384
	<hr/>
Total amounts due	\$ 1,197,504

6. CAPITAL ASSETS

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

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Governmental activities				
Cost of capital assets				
Assets not being depreciated				
Land	\$ 158,500	\$ -	\$ -	\$ 158,500
Construction in progress	228,265	899,845	(781,079)	347,031
Assets being depreciated				
Buildings	19,734,384	881,191	-	20,615,575
Radios	9,051,673	267,325	-	9,318,998
Equipment and vehicles	14,309,982	303,999	(3,764,110)	10,849,871
Total assets	43,482,804	2,352,360	(4,545,189)	41,289,975
Less accumulated depreciation	(22,195,672)	(3,384,716)	2,489,410	(23,090,978)
Net capital assets	21,287,132	(1,032,356)	(2,055,779)	18,198,997
Leases				
Right-of-use lease assets	7,382,864	3,275,772	(1,012,318)	9,646,318
Less accumulated amortization	(2,126,332)	(1,827,635)	982,292	(2,971,675)
Net right-of-use assets	5,256,532	1,448,137	(30,026)	6,674,643
Subscription based IT arrangements				
Subscription assets	-	3,079,003	-	3,079,003
Less accumulated amortization	-	(359,024)	-	(359,024)
Net right-of-use assets	-	2,719,979	-	2,719,979
Total governmental activities, capital assets, net	\$ 26,543,664	\$ 3,135,760	\$ (2,085,805)	\$ 27,593,619

Depreciation of capital assets of \$3,384,716 and amortization of right-of-use assets of \$1,827,635, and amortization of subscription-based information technology arrangements of \$359,024 was charged to the public safety function.

As of June 30, 2025, construction in progress comprised of expenditures totaling \$347,031 for the construction of a training building.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

7. LONG-TERM LIABILITIES

Revenue Bonds

The Sheriff issued \$8,885,000 of Limited Tax Revenue Bonds, Series 2016 on August 11, 2016, \$4,000,000 of Limited Tax Revenue Bonds, Series 2020 on July 15, 2020, and \$20,000,000 of Limited Tax Revenue Bonds, Series 2025 on June 12, 2025. The Bonds were issued for the purpose of acquiring, constructing, improving and renovating law enforcement buildings and other facilities, acquiring land, equipment and furnishings thereof, and paying the costs of the issuance of the Bonds. Events of default are outlined in the official statement of each respective bond and include principal and interest payments delinquencies, bankruptcy, or covenant violations. These Bonds are secured by and payable from an irrevocable pledge and dedication of the funds to be derived by the Issuer from the levy and collection of:

- (i) a special tax of 16.00 mills (such rate being subject to adjustment from time to time due to reassessment) which the Issuer is authorized to impose and collect each year within the boundaries of the District, pursuant to Section 13:5903A of the Louisiana Revised Statutes of 1950, as amended, and
- (ii) a special tax of 16.99 mills (such rate being subject to adjustment from time to time due to reassessment) which the Issuer is authorized to impose and collect each year within the corporate boundaries of the Issuer pursuant to an election held on July 19, 1998.

The following schedule reflects the amount issued for the limited tax revenue tax bonds, the outstanding balance on the bonds at June 30, 2025, and the total future interest on the bonds:

Direct Borrowings and Placements				
	Interest Rates	Maturity Date	Amount Issued	Outstanding
Series 2016	2.00 - 4.00%	3/1/2036	\$ 8,885,000	\$ 5,685,000
Series 2020	3.00 - 4.00%	3/1/2036	4,000,000	3,000,000
Series 2025	5.00 - 5.50%	3/1/2050	20,000,000	20,000,000
Total			<u>\$ 32,885,000</u>	<u>\$ 28,685,000</u>

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

7. LONG-TERM LIABILITIES (continued)

Annual debt service to maturity is as follows:

Direct Borrowings and Placements - Bonded Debt			
Year ending June 30,	Principal Payments	Interest Payments	Total
2026	\$ 1,060,000	\$ 1,077,240	\$ 2,137,240
2027	1,105,000	1,323,500	2,428,500
2028	1,155,000	1,275,000	2,430,000
2029	1,210,000	1,224,300	2,434,300
2030	1,260,000	1,171,150	2,431,150
2031-2035	7,120,000	5,050,350	12,170,350
2036-2040	4,670,000	3,608,550	8,278,550
2041-2045	4,810,000	2,514,950	7,324,950
2046-2050	6,295,000	1,076,350	7,371,350
	<u>\$ 28,685,000</u>	<u>\$ 18,321,390</u>	<u>\$ 47,006,390</u>

Financed Purchases

During the year ended June 30, 2025, the Sheriff financed the purchase of 175 tasers, 190 body cameras, 100 vehicle cameras, 4 drone cameras in annual installments of \$65,229 including interest. The net book value of the assets on June 30, 2025 is \$227,499. If a required payment is more than 30 days past due, the vendor may terminate the warranty and service plan, invoice the Sheriff for remaining payments on the assets. If terminated for non-appropriation, the vendor will not invoice the Sheriff provided the assets are returned within 30 days.

The annual requirements to amortize all financed purchases outstanding at June 30, 2025 are as follows:

Direct Borrowings and Placements - Financed Purchases			
Year ending June 30,	Principal Payments	Interest Payments	Total
2026	\$ 47,479	\$ 15,520	\$ 62,999
2027	51,403	11,411	62,814
2028	55,651	6,977	62,628
2029	60,237	2,149	62,386
	<u>\$ 214,770</u>	<u>\$ 36,057</u>	<u>\$ 250,827</u>

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

7. LONG-TERM LIABILITIES (continued)

Risk Management

The Sheriff is exposed to risks of loss in the areas of health care, property hazards and workers' compensation. These risks are handled by purchasing commercial insurance. There have been no significant reductions in insurance coverage during the current fiscal year, nor have settlements exceeded coverage for the past three years.

The Sheriff participates in the Louisiana Sheriffs' Law Enforcement Program ("LSLEP") to cover the Law Enforcement Professional Liability and placed the Automobile Liability and Physical Damage with American Alternative Insurance Corporation through the Louisiana Sheriffs' Risk Purchasing Group, Inc. The Professional Liability policy covers \$100,000 per occurrence with a \$1,900,000 annual policy period aggregate limit with no deductible. The Automobile liability policy has a \$1,000,000 combined single limit with a \$100,000 deductible per claim. All professional liability claims made November 1, 2014 and thereafter are covered through LSLEP. Auto claims beginning August 1, 2016 are covered under the Louisiana Sheriff's Risk Purchase Group, Inc. The amount of liability recorded at June 30, 2025 (for all open years) is \$413,825.

A reconciliation of changes in liabilities for the year ending June 30, 2025 is as follows:

Balance at Beginning of Fiscal Year	Claims and Changes in Estimates	Benefit Payments and Claims	Balance at Fiscal Year-End
\$ 621,033	\$ (87,378)	\$ (119,830)	\$ 413,825

Lease Liability

The Sheriff leases various vehicles including vehicles customized for law enforcement. These leases range in terms from 3 to 7 years, and payment terms vary depending on the vehicle and when the vehicle was acquired. In accordance with GASB Statement No. 87, *Leases*, a liability has been recorded for the present value of lease payments over the lease term for each vehicle. As of June 30, 2025, the combined value of the lease liabilities was \$6,701,963. In determining the present values, the implicit lease rates provided by the vendor were used as discount rates of 2% to 7%. The recorded value of the right-to-use assets as of the end of the current fiscal year was \$9,646,318 and accumulated amortization of these asset was \$2,971,675. The future principal and interest lease payments as of June 30, 2025, are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 1,778,397	\$ 479,256	\$ 2,257,653
2027	1,559,268	345,764	1,905,032
2028	1,509,014	219,816	1,728,830
2029	1,416,708	94,938	1,511,646
2030	438,576	13,993	452,569
	<u>\$ 6,701,963</u>	<u>\$ 1,153,767</u>	<u>\$ 7,855,730</u>

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

7. LONG-TERM LIABILITIES (continued)

Lease Liability (continued)

The lease agreements have non-appropriation exculpatory clauses that allow lease cancellation if the Government does not make an appropriation for its continuation during any future fiscal period. However, such clauses were disregarded in determining the term of the lease for the purpose of measuring the lease assets and liabilities.

The following is a summary of changes in long-term liabilities for the year ended June 30, 2025:

Governmental Activities, net	July 1, 2024	Additions	Reductions	June 30, 2025	one year
Financed purchases	\$ 718,906	\$ 279,999	\$ (784,135)	\$ 214,770	\$ 47,479
Claims and judgments	621,033	-	(207,208)	413,825	133,181
Compensated absences**	1,287,078	317,337	-	1,604,415	1,267,523
Revenue Bonds, Series 2016	6,095,000	-	(410,000)	5,685,000	430,000
Revenue Bonds, Series 2020	3,215,000	-	(215,000)	3,000,000	220,000
Revenue Bonds, Series 2025	-	20,000,000	-	20,000,000	410,000
Bond Premium	675,895	839,480	(133,812)	1,381,563	-
Subscription-based IT arrangements	-	3,079,003	(717,289)	2,361,714	522,103
Lease liability	5,113,948	3,275,772	(1,687,757) *	6,701,963	1,778,397
Total long-term liabilities	\$ 17,726,860	\$ 27,791,591	\$ (4,155,201)	\$ 41,363,250	\$ 4,808,683

* Note that principal reductions include credits resulting from leased vehicles turned in, totalling \$203,681.

** Additions include the net change in compensated absences associated with the implementation of GASB statement 101.

The general fund has historically funded the long-term debt and obligations. Total interest incurred on long-term debt and obligations for the year ended June 30, 2025 was \$611,644, all of which was expensed.

8. PENSION PLAN

The Sheriff is a participating employer in the Louisiana Sheriffs' Pension and Relief Fund (the "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 ("LSA") and the Fund's office. The Fund is governed by a Board of Trustees composed of 14 elected members and two legislators who serve as ex-officio members, all of whom are voting members.

The Fund 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.

Plan Description

The Louisiana Sheriffs' Pension and Relief Fund is the administrator of a cost-sharing defined benefit pension plan. The plan provides retirement, disability, and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the LSA and the Fund's office as defined in LRS 11:2171. Eligibility for retirement benefits and the computation of retirement benefits are provided for in LRS 11:2178.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

8. PENSION PLAN (continued)

Cost of Living Adjustments

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

Funding Policy

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2025, the actual employer contribution rate was 11.50%. Employer contributions for the year ended June 30, 2025 were \$2,131,320. 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 and excluded from pension expense. Non-employer contributions recognized for the year ended June 30, 2025, were \$1,066,762. Plan members are required by state statute to contribute 10.25% of their annual covered salary.

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

At June 30, 2025, the Sheriff reported a net pension liability of \$12,040,980 for its proportionate share of the net pension asset. The net pension asset was measured as of the measurement date 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 asset was based on the Sheriff's share of contributions to the pension plan relative to the contributions of all participating employers, during the measurement period. At June 30, 2024, the Sheriff's proportion was 1.993%, which was a increase of 0.123% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Sheriff recognized pension expense of \$3,897,903 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions.

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

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

8. PENSION PLAN (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,390,869	\$ (273,443)
Net difference between projected and actual earnings on pension plan investments	-	(1,136,040)
Changes in assumptions	610,502	-
Changes in proportionate share	722,326	(184,760)
Differences between the Sheriff's contributions and its proportionate share of contributions	4,203	(5,067)
Employer contributions subsequent to the measurement date	2,131,320	-
Total	<u>\$ 5,859,220</u>	<u>\$ (1,599,310)</u>

The Sheriff reported a total of \$2,131,320 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2024, which will be recognized as a reduction in net pension liability in the year ended June 30, 2026.

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

Year ending June 30,	Amount
2026	\$ 501,587
2027	3,167,461
2028	(688,467)
2029	(851,991)
	<u>\$ 2,128,590</u>

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

8. PENSION PLAN (continued)

Actuarial Assumptions

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years
Investment Rate of Return	6.85%, net of pension plan investment expense, including inflation
Projected salary increases	5.0%
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled retirees, each with full generational projection using the appropriate MP2019 scale.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.
Inflation	2.50%

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

8. PENSION PLAN (continued)

Actuarial Assumptions (continued)

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. The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024, are summarized in the following table:

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

Discount Rate

The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Louisiana Public Retirement Systems' Actuarial Committee taking into consideration the recommendation of the pension plan's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on 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 (Asset) to Changes in the Discount Rate

The following table presents the Sheriff's proportionate share of the net pension liability using the discount rate of each Retirement System as well as what the Sheriff's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Retirement Systems:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
Rates	5.85%	6.85%	7.85%
Sheriff's Share of Net Pension Liability	\$ 26,071,260	\$ 12,040,980	\$ 340,116

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS

Payable to the Pension Plan

At June 30, 2025, the Sheriff had payable to the pension plan \$319,585 for the employee and employer legally required contributions.

General Information about the OPEB Plan

Plan description – The St. John the Baptist Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The St. John the Baptist 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 Governmental Accounting Standards Board (GASB).

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; however, for employees with dates of hire after June 30, 2010 the requirement is 20 years.

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. Insurance coverage amounts are not reduced due to age.

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

Inactive employees or beneficiaries currently receiving benefit payments	113
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	244
	<hr/>
	357

Total OPEB Liability

The Sheriff's total OPEB liability of \$21,521,215 was determined by an actuarial valuation as of June 30, 2025, which is also the measurement date.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS (continued)

Total OPEB Liability (continued)

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

Inflation	2.5%
Salary increases	5.0%, including inflation
Prior discount rate	3.93% annually
Discount rate	5.20% annually
Healthcare cost trend rates	Getzen model, initial trend of 5.5% decreasing to 4.04%
Active Mortality	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females, each with full generational projection using the MP-2019 scale.
Retiree Mortality	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females, each with full generational projection using the MP-2019 scale.

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

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2024.

Changes in the Total OPEB Liability

Balance at June 30, 2024	\$	21,101,634
Changes for the year:		
Service cost		317,793
Interest		822,000
Difference between expected and actual experience		1,221,066
Changes in assumptions		(924,702)
Changes in benefit terms		-
Benefit payments and net transfers		(1,016,576)
Net changes		<u>419,581</u>
Balance at June 30, 2025	\$	<u><u>21,521,215</u></u>

The amount of total OPEB liability estimated to be due and payable within one year is \$1,072,488.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS (continued)

Change in the Total OPEB Liability (continued)

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

	1.0% Decrease (4.20%)	Current Discount Rate (5.20%)	1.0% Increase (6.20%)
Total OPEB Liability	<u>\$ 24,337,999</u>	<u>\$ 21,521,215</u>	<u>\$ 19,187,560</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 or 1-percentage-point higher than the current healthcare trend rates in every future year:

	1.0% Decrease (4.5% decreasing to 3.04%)	Current Healthcare Cost Trend (5.5% decreasing to 4.04%)	1.0% Increase (6.5% decreasing to 5.04%)
Total OPEB Liability	<u>\$ 18,973,309</u>	<u>\$ 21,521,215</u>	<u>\$ 24,727,700</u>

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 \$2,466,471. 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	<u>\$ 5,678,829</u>	<u>\$ (3,264,863)</u>
Changes in assumptions	<u>6,291,988</u>	<u>(3,429,662)</u>
Total	<u>\$ 11,970,817</u>	<u>\$ (6,694,525)</u>

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

Year ending June 30,	Amount
2026	\$ 1,326,678
2027	1,326,678
2028	1,326,683
2029	(5,292)
2030	(4,985)
Thereafter	1,306,530
	<u>\$ 5,276,292</u>

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

10. EX-OFFICIO TAX COLLECTOR

The amount of current taxes collected by taxing authority is listed below. Of the \$30,262,554 collected for St. John Parish Law Enforcement, \$14,504 is related to commissions and fees on tax collections.

<u>Taxing District</u>	<u>Collected and Distributed</u>	<u>Left to Collect</u>
St. John Parish Council	\$ 31,166,228	\$ 15,929
School Board	37,090,067	18,540
Assessor	2,734,171	1,328
Sheriff's General Fund	30,262,554	14,504
Library	8,953,959	4,348
Lafourche Basin Levee Board	47,772	100
Pontchartrain Levee District	3,144,762	1,458
LA Tax Commission	26,009	-
	<u>\$ 113,425,522</u>	<u>\$ 56,207</u>

11. ADVANCE TAX PAYMENTS

The Sheriff and other taxing districts in the St. John the Baptist Parish entered into an agreement with a petroleum company whereas in exchange for advance payments made on December 19, 2019 and January 13, 2020 totaling \$20,000,000 in ad valorem taxes, Marathon receives credit against future ad valorem tax liabilities as set forth in Louisiana R.S.47:2138(B). The Sheriff's portion of the advance tax payments totaled \$5,251,930 which is recorded as resources received before time requirements on the Governmental Fund Balance Sheet and will be recognized as revenue as the credits are utilized. For the year ended June 30, 2025, \$1,050,386 was recognized a revenue, and the carrying balance of the advance tax payments at June 30, 2025 is \$0.

12. UNAVAILABLE REVENUE

FEMA has obligated approximately \$3,300,000 to fund the damage caused by Hurricane Ida on August 29, 2021. Of that amount approximately \$757,000 was not collected as of the date of this report and not considered available to cover current obligations and therefore, presented as a deferred inflow of resources in the governmental fund balance sheet. The National Opioid Settlement resulted in the Sheriff accruing approximately \$743,000, which was not collected within the availability period and not considered available to cover current obligations. The government-wide financial statements use the economic resources measurement focus and therefore, recognized when earned. As opioid settlements increase or change the net effect is recognized in the year that the change occurs. For the year ended June 30,2025, approximately \$406,000 was recognized as revenue in the government-wide statement of activities.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

13. TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of a notice, the amount paid shall be segregated and held by the tax collector for a period of thirty days. If a suit is filed within 30 days, the segregated funds shall be held pending outcome of the suit. If the taxpayer prevails, the Tax Collector shall refund the amount due with interest from the date the funds were received by the Tax Collector. As of June 30, 2025, there were no amounts paid under protest and escrowed.

14. DEFERRED COMPENSATION

Certain employees of the Sheriff participate in the Louisiana Public Employees' Deferred Compensation Plan (the "Plan") qualified under Section 457 of the Internal Revenue Code. The Plan covers fulltime employees who have elected to participate in the Plan. The Sheriff matches up to 10% of the employee's contributions based on years of continuous service. Employees may contribute to the Plan up to the maximum amount allowed by the Internal Revenue Code.

The Sheriff's contributions to the Plan were \$468,721 for the year ended June 30, 2025. 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.

15. TAX ABATEMENT

Louisiana Economic Development ("LED") is a Department of the State of Louisiana and administers many development oriented incentives, including the Industrial Tax Exemption Program ("ITEP"). Under the ITEP, the LED negotiates property tax ("Ad Valorem") abatement agreements on an individualized basis. The process involves submitting advance notification including a fee, completion of an initial application along with submission of any required documentation, review of application and submission to the Louisiana Board of Commerce and Industry for consideration. If final approval is granted, the Board issues a contract through LED. Each agreement is negotiated for a variety of economic development purposes, including job creation, business relocation, retention, and expansion.

As of June 30, 2025, five industrial companies located in the Parish are currently under the Industrial Tax Exemption program. The typical term of these agreements are for ten years and provided Ad valorem tax abatements, pertaining to the law enforcement district millages of the 2024 tax roll, totaled approximately \$2,704,922.

The LED has not made any commitments as part of the agreements other than to reduce taxes. The Parish is not subject to any tax abatement agreements entered into by other governmental entities other than the LED.

REQUIRED SUPPLEMENTARY INFORMATION

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2025

	Original Budget	Budget Final Budget	Actual (Budget Basis)	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Taxes	\$ 38,000,000	\$ 37,168,000	\$ 37,214,807	\$ 46,807
Intergovernmental revenue	5,427,400	5,094,737	2,366,256	(2,728,481)
Fees, charges, and commissions for services	1,880,000	1,866,000	4,621,467	2,755,467
Interest and investment income	600,000	921,500	923,270	1,770
TOTAL REVENUES	45,907,400	45,050,237	45,125,800	75,563
<u>EXPENDITURES</u>				
Public Safety				
Personnel services and related benefits	24,588,634	28,322,534	29,279,913	(957,379)
Contracted services	7,988,600	2,544,400	1,894,543	649,857
Operation and maintenance	8,459,000	8,009,000	8,637,019	(628,019)
Debt service:				
Principal	1,805,000	2,991,000	3,814,181	(823,181)
Interest	372,250	350,150	794,606	(444,456)
Capital outlay	1,000,000	909,000	979,173	(70,173)
TOTAL EXPENDITURES	44,213,484	43,126,084	45,399,435	(2,273,351)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,693,916	1,924,153	(273,635)	(2,197,788)
<u>OTHER FINANCING SOURCES (USES)</u>				
Sale of assets	40,000	-	913,206	913,206
TOTAL OTHER FINANCING SOURCES (USES)	40,000	-	913,206	913,206
NET CHANGE IN FUND BALANCE	1,733,916	1,924,153	639,571	(1,284,582)
FUND BALANCE AT BEGINNING OF YEAR	17,189,612	18,755,783	18,755,783	-
FUND BALANCE AT END OF YEAR	\$ 18,923,528	\$ 20,679,936	\$ 19,395,354	\$ (1,284,582)

See the accompanying notes to the Required Supplementary Information.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

SCHEDULE OF CHANGES IN
OTHER POST-EMPLOYMENT BENEFIT OBLIGATION AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2025

Financial statement reporting date	Measurement date	Service cost	Interest	Differences between expected and actual experience	Changes in assumptions	Benefit payments	Net change in total OPEB liability	Total OPEB liability - beginning	Total OPEB liability - ending	Covered employee payroll	Total OPEB liability as a percentage of covered employee payroll
6/30/2025	6/30/2025	\$ 317,793	\$ 822,000	\$ 1,221,066	\$ (924,702)	\$ (1,016,576)	\$ 419,581	\$ 21,101,634	\$ 21,521,215	\$ 16,086,334	133.79%
6/30/2024	6/30/2024	302,660	772,384	793,632	(795,510)	(981,394)	91,772	21,009,862	21,101,634	13,428,397	157.14%
6/30/2023	6/30/2023	186,494	564,131	4,707,082	618,521	(909,030)	5,167,198	15,842,664	21,009,862	13,037,279	161.15%
6/30/2022	6/30/2022	286,640	425,936	92,807	(3,762,372)	(776,309)	(3,733,298)	19,575,962	15,842,664	11,660,571	135.87%
6/30/2021	6/30/2021	415,680	422,053	(6,366,704)	7,000,898	(785,546)	686,381	18,889,581	19,575,962	11,320,943	172.92%
6/30/2020	6/30/2020	312,424	689,394	158,277	(963,937)	(847,335)	(651,177)	19,540,758	18,889,581	11,100,725	170.17%
6/30/2019	6/30/2019	180,545	514,977	2,886,119	2,136,766	(801,017)	4,917,390	14,623,368	19,540,758	10,777,403	181.31%
6/30/2018	6/30/2018	147,503	506,567	(174,668)	-	(658,758)	(179,356)	14,802,724	14,623,368	9,787,290	149.41%

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

There are no assets accumulated in a trust that meets the criteria of Paragraph 4 of GASB 75 for this OPEB plan.

See the accompanying notes to the Required Supplementary Information.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
SHERIFF'S PENSION AND RELIEF FUND
FOR THE YEAR ENDED JUNE 30, 2025 (*)

<u>Pension Plan</u>	<u>Year</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Covered Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
Sheriff's Pension and Relief Fund						
	2025	1.99%	\$ 12,040,980	\$ 16,834,264	71.53%	89.40%
	2024	1.87%	16,434,919	14,991,926	109.63%	83.94%
	2023	1.94%	15,762,202	14,385,723	109.57%	83.90%
	2022	-1.83%	(907,766)	13,354,721	-6.80%	101.04%
	2021	1.71%	11,823,994	12,698,789	93.11%	84.73%
	2020	1.77%	8,383,257	12,384,376	67.69%	88.91%
	2019	1.79%	6,882,573	12,267,821	56.10%	90.41%
	2018	1.75%	7,585,137	12,161,444	62.37%	88.49%
	2017	1.76%	11,153,481	11,976,153	93.13%	82.10%
	2016	1.82%	8,128,327	12,092,300	67.22%	86.61%

(*) The amounts presented have a measurement date of June 30th of the previous year-end.

See the accompanying notes to the Required Supplementary Information.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

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

<u>Pension Plan</u>	<u>Year</u>	<u>Contractually Required Contribution¹</u>	<u>Contributions in Relation to Contractually Required Contribution²</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll³</u>	<u>Contributions as a % of Covered Payroll</u>
Sheriffs' Pension and Relief Fund						
	2025	\$ 2,131,320	\$ 2,131,320	\$ -	\$ 18,533,219	11.50%
	2024	1,935,536	1,935,536	-	16,834,264	11.50%
	2023	1,724,072	1,724,072	-	14,991,926	11.50%
	2022	1,761,951	1,761,951	-	14,385,723	12.25%
	2021	1,635,447	1,635,447	-	13,354,721	12.25%
	2020	1,556,067	1,556,067	-	12,698,789	12.25%
	2019	1,517,086	1,517,086	-	12,384,376	12.25%
	2018	1,574,365	1,574,365	-	12,267,821	12.83%
	2017	1,611,519	1,611,519	-	12,161,444	13.25%
	2016	1,646,721	1,646,721	-	11,976,153	13.75%

For reference only:

¹ *Employer contribution rate multiplied by employer's covered payroll*

² *Actual employer contributions remitted to the Sheriffs' Pension and Relief Fund*

³ *Employer's covered payroll amount for the fiscal year ended June 30*

See the accompanying notes to the Required Supplementary Information.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2025

BUDGETARY BASIS OF ACCOUNTING

The General Fund budget is prepared on a budgetary basis which excludes the effects of non-cash transactions such as financed purchases and lease transactions, which increase capital outlay and other sources without expending cash. A reconciliation of the GAAP basis of accounting to the budgetary basis is as follows:

	Capital outlay	Lease/SBITA Proceeds
GAAP basis	\$ 7,613,947	\$ 6,634,774
Lease, financed purchase and SBITA proceeds not budgeted	(6,634,774)	(6,634,774)
Budgetary basis	<u>\$ 979,173</u>	<u>\$ -</u>

***CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO OTHER POST-EMPLOYMENT
BENEFIT PLAN***

Changes in benefit terms -

There were no changes for and during the year ended June 30, 2025.

Effective October 1, 2020 (for the year ending June 30, 2021), Life insurance premiums for which the employer pays on behalf of the retiree is limited to \$10,000 coverage.

Changes in assumptions -

The fluctuations in the changes in assumptions balance was a result of changes in the discount rate. The following are the discount rates used in each measurement of total other post-employment obligation.

Year end	Measurement Date	Rate	Change
6/30/2025	6/30/2025	5.200%	1.270%
6/30/2024	6/30/2024	3.930%	0.280%
6/30/2023	6/30/2023	3.650%	0.110%
6/30/2022	6/30/2022	3.540%	1.380%
6/30/2021	6/30/2021	2.160%	-0.050%
6/30/2020	6/30/2020	2.210%	-1.290%
6/30/2019	6/30/2019	3.500%	-0.370%
6/30/2018	6/30/2018	3.870%	0.290%
6/30/2017	6/30/2017	3.580%	

***CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO LOUISIANA SHERIFFS' PENSION AND
RELIEF FUND***

Changes in benefit terms -

There were no changes of benefit terms for the years presented.

(continued)

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2025

CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO LOUISIANA SHERIFFS' PENSION AND RELIEF FUND (continued)

Changes in assumptions -

The following changes in actuarial assumptions for each year are as follows:

Discount Rate:

Year End (*)	Rate	Change
6/30/2025	6.850%	0.000%
6/30/2024	6.850%	0.000%
6/30/2023	6.850%	-0.050%
6/30/2022	6.900%	-0.100%
6/30/2021	7.000%	-0.100%
6/30/2020	7.100%	-0.150%
6/30/2019	7.250%	-0.150%
6/30/2018	7.400%	-0.100%
6/30/2017	7.500%	-0.100%
6/30/2016	7.600%	

Merit:

Year End (*)	Rate	Change
6/30/2025	2.500%	0.000%
6/30/2024	2.500%	0.000%
6/30/2023	2.500%	0.000%
6/30/2022	2.500%	0.000%
6/30/2021	2.500%	-0.500%
6/30/2020	3.000%	0.100%
6/30/2019	2.900%	0.175%
6/30/2018	2.725%	0.100%
6/30/2017	2.625%	0.000%
6/30/2016	2.625%	

Inflation Rate:

Year End (*)	Rate	Change
6/30/2025	2.500%	0.000%
6/30/2024	2.500%	0.000%
6/30/2023	2.500%	0.000%
6/30/2022	2.500%	0.000%
6/30/2021	2.500%	0.000%
6/30/2020	2.500%	-0.100%
6/30/2019	2.600%	-0.175%
6/30/2018	2.775%	-0.100%
6/30/2017	2.875%	0.000%
6/30/2016	2.875%	

Investment rate of return:

Year End (*)	Rate	Change
6/30/2025	6.850%	0.000%
6/30/2024	6.850%	0.000%
6/30/2023	6.850%	-0.050%
6/30/2022	6.900%	-0.100%
6/30/2021	7.000%	-0.100%
6/30/2020	7.100%	-0.150%
6/30/2019	7.250%	-0.250%
6/30/2018	7.500%	-0.100%
6/30/2017	7.600%	-0.100%
6/30/2016	7.700%	

Salary Increases:

Year End (*)	Rate	Change
6/30/2025	5.000%	0.000%
6/30/2024	5.000%	0.000%
6/30/2023	5.000%	0.000%
6/30/2022	5.000%	0.000%
6/30/2021	5.000%	-0.500%
6/30/2020	5.500%	0.000%
6/30/2019	5.500%	0.000%
6/30/2018	5.500%	0.000%
6/30/2017	5.500%	0.000%
6/30/2016	5.500%	

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

(concluded)

OTHER SUPPLEMENTARY INFORMATION



Sheriff Mike Tregre

ST. JOHN THE BAPTIST PARISH

STATE OF LOUISIANA, PARISH OF ST. JOHN THE BAPTIST

AFFIDAVIT

MICHAEL TREGRE, SHERIFF
of ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE

BEFORE ME, the undersigned authority, personally came and appeared, Mike Tregre, the Sheriff of St. John the Baptist Parish, State of Louisiana, who after being sworn, deposed and said:

The following information is true and correct:

\$868,605 is the amount of cash on hand in the tax collector account on June 30, 2025, which does not include taxes paid under protest.

He further deposed and said:

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

All itemized statement of all taxes assessed and uncollected, which indicated the reason for the failure to collect, by taxing authority, are true and correct.

A handwritten signature in blue ink, appearing to read "Mike Tregre".

Mike Tregre,
Sheriff of St. John the Baptist Parish

Sworn to and subscribed before me, Ex-officio Notary, this 15 day of December 2025, in my office in LaPlace, Louisiana.

A handwritten signature in black ink, appearing to read "Jeffrey Clement".

Jeffrey Clement #82747
Ex-Officio Notary
St. John the Baptist Parish
Sheriff's Office

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2025

Agency Head Name: Sheriff Mike Tregre

Purpose	Amount
Salary	\$ 213,206
Benefits - insurance	23,133
Benefits - retirement	29,292
Benefits - medicare	3,655
Benefits - unemployment	428
Cell phone	1,330
Per diem	1,539
Fuel usage	3,461
Conference travel	8,714
Continuing Ed	1,065
Special meals	452
	<u>\$ 286,275</u>

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2025

	First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 6/30/2025
Beginning Balance of Amounts Collected-Cash	\$ 2,366,003	\$ 2,302,894
Add: Collections		
Civil Fees	290,253	264,430
Bond Fees	331,023	409,597
Asset Forfeiture/Sale	420,063	1,270,874
Criminal Court Costs/Fees	322,714	390,352
Criminal Fines - Other	389,895	435,552
Interest Earnings on Collected Balances	3,540	2,863
Other	4,376	20,353
Subtotal Collections	1,761,864	2,794,021
Less: Disbursements To Governments & Nonprofits:		
State Treasurer-CMIS, Criminal Court Costs/Fees	7,365	8,990
Supreme Court, Criminal Court Costs/Fees	1,207	759
La. Comm on Law Enforcement, Criminal Court Costs/Fees	17,098	20,910
Dept Health Hospt - HSCI, Criminal Court Costs/Fees	7,918	9,307
Department of Pubic Safety, Criminal Court Costs/Fees	748	472
St. John the Baptist Parish Clerk of Court, Criminal Court Costs/Fees	71,732	87,393
St. John the Baptist Parish , Criminal Fines-Other	293,580	296,335
40th Judicial District District Attorney, Criminal Fines-Other	46,946	52,780
40th Judicial District Indigent Defender Board, Criminal Court Costs/Fees	110,705	134,998
40th Judicial District District Attorney, Criminal Court Costs/Fees	57,382	67,508
40th Judicial District Judicial Administration, Criminal Court Costs/Fees	17,205	21,017
Crimestoppers, Inc., Criminal Court Costs/Fees	4,904	5,996
St. John the Baptist Parish Clerk of Court, Bond Fees	1,118	1,104
St. John the Baptist Parish Crime Lab, Bond Fees	27,658	35,941
St. John the Baptist Parish Indegent Defender, Bond Fees	27,658	35,941
St. John the Baptist Parish DA, Bond Fees	60,908	73,060
Ascension Parish Sheriff's Office, Asset Forfietures/Sale	-	120
East Baton Rouge Parish Sheriff's Office, Asset Forfietures/Sale	840	541
Jefferson Parish Sheriff's Office, Asset Forfietures/Sale	690	690
La. Dept. of Public Safety & Corrections, Asset Forfietures/Sale	16	16
Lafayette Parish Sheriff's Office, Asset Forfietures/Sale	-	68

(Continued)

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2025

	First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 6/30/2025
Orleans Parish Sheriff's Office, Asset Forfeitures/Sale	\$ -	\$ 60
Ouachita Parish Sheriff's Office, Asset Forfeitures/Sale	145	508
Plaquemines Parish Sheriff's Office, Asset Forfeitures/Sale	-	30
St. Charles Parish Sheriff's Office, Asset Forfeitures/Sale	71	-
St. James Parish Sheriff's Office, Asset Forfeitures/Sale	561	1,127
St. John the Baptist 40th Judicial Court, Asset Forfeitures/Sale	18,953	37,362
St. John the Baptist Parish Planning and Zoning, Asset Forfeitures/Sale	-	330
St. Tammany Parish Sheriff's Office, Asset Forfeitures/Sale	-	43
Tangipahoa Parish Sheriff's Office, Asset Forfeitures/Sale	-	275
Terrebonne Parish Sheriff's Office, Asset Forfeitures/Sale	-	103
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	49,369	54,601
Civil Fees	64,529	129,820
Bond Fees	135,820	169,797
Criminal Court Costs/Fees	26,451	32,285
Criminal Fines-Other	-	716
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	265,060	244,422
Bond Fee Refunds	171,959	27,883
Other Disbursements to Individuals	5,659	13,014
Payments to 3rd Party Collection/Processing Agencies	330,718	1,065,013
Subtotal Disbursements/Retainage	1,824,973	2,631,335
Ending Balance of Amounts Collected-Cash	\$ 2,302,894	\$ 2,465,580

(Concluded)

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2025

	First Six Month Period Ended <u>12/31/2024</u>	Second Six Month Period Ended <u>6/30/2025</u>
Receipts From:		
Individuals, Civil Fees	\$ 40,250	\$ 55,500
Interest Earnings on Collected Balances	7	10
Subtotal Receipts	<u>\$ 40,257</u>	<u>\$ 55,510</u>
Ending Balance of Amounts Assessed but Not Received	<u>-</u>	<u>-</u>

OTHER REPORTING REQUIRED BY
GOVERNMENT AUDITING STANDARDS

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

To the Honorable Mike Tregre, Sheriff
St. John the Baptist Parish Sheriff's Office
Laplace, 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 St. John the Baptist Parish Sheriff's Office (the "Sheriff"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated December 19, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings and Recommendations as item 2025-001.

The Sheriff's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Sheriff's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Sheriff's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
December 19, 2025

EISNERAMPER
LLP



ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

SCHEDULE OF FINDINGS AND RECOMENDATIONS

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expressed an unmodified opinion on the financial statements of the St. John the Baptist Parish Scheriff's Office as of and for the year June 30, 2025.
2. No significant deficiencies or material weaknesses in internal controls were reported relating to the audit of the financial statements.
3. One instance of noncompliance material to the financial statements of the St. John the Baptist Parish Sheriff's Office was reported.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

2025-001: Budget preparation

Criteria: Louisiana Revised Statue 39:1305 requires that political subdivisions of the State submit a budget document that includes a comprehensive budget shown in comparative format for the general fund and each special revenue fund. Louisiana Revied Statue 39:1306 requires that political subdivisions of the State make available a proposed budget for public inspection 15 days prior to the beginning of the fiscal year.

Condition: The Sheriff did not prepare a budget document that included a comprehensive comparison of the general fund. Additionally, the proposed and amended budgets were not made available for public inspection for a minimum of 15 days prior to the beginning of the fiscal year, or before the close of the fiscal year, respectively.

Cause: The Sheriff did not follow its internal policy and procedures to be in compliance with Louisiana law.

Effect: The content, format, and the availability of the budget was not in accordance with Louisiana Revised Statute 39:1305 and 39:1306.

Recommendation: We recommend that the Sheriff take steps to ensure proposed and amended budgets are prepared, including a comprehensive comparison of the general fund, and made available as required by the statutes listed above.

*View of Responsible
Official:*

We concur with the finding. The Sheriff will take steps to ensure that the future budgets are filled in accordance with Louisiana Statute.

ST. JOHN THE BAPTIST PARISH SHERIFF'S OFFICE
LAPLACE, LOUISIANA

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Findings – Financial Statement Audit

None.

EISNERAMPER

ST. JOHN THE BAPTIST PARISH SHERIFF
LOUISIANA LEGISLATIVE AUDITOR – STATEWIDE
AGREED-UPON PROCEDURES REPORT
FOR THE YEAR ENDED JUNE 30, 2025



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Schedule B: Management's Response and Corrective Action Plan	15

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To St. John the Baptist Parish Sheriff's Office
and the Louisiana Legislative Auditor:

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

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

The procedures we performed, and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

We were engaged by the Sheriff to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs of the Sheriff for the fiscal period July 1, 2024 through June 30, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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



EISNERAMPER LLP
Baton Rouge, Louisiana
December 19, 2025

ST. JOHN THE BAPTIST PARISH SHERIFF
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
JUNE 30, 2025

Schedule A

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read *"no exception noted"* or for step 13 *"we performed the procedure and discussed the results with management"*. If not, then a description of the exception ensues.

1) Written Policies and Procedures

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

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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2) Board or Finance Committee

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

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

A listing of bank accounts was provided and included a total of 20 bank accounts. Management identified the entity's main operating account. No exceptions were noted as a result of performing this procedure.

From the listing provided, we selected 5 bank accounts (1 main operating and 4 randomly) and obtained the bank reconciliations for the month ending June 30, 2025, resulting in 5 bank reconciliations obtained and subjected to the below procedures.

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

No exception noted.

- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

No exception noted.

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

No exception noted.

4) Collections (excluding electronic funds transfers)

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

- C. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice, and that supporting documentation indicates that deliverables included on the invoice were received by the entity, and

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

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

A listing of cards was provided. No exceptions were noted as a result of performing this procedure.

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

From the listing provided, we randomly selected 5 credit cards used in the fiscal period. We randomly selected one monthly statement for each of the 5 cards selected and performed the procedures noted below.

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

For 1 of 5 credit cards selected, there was no evidence that the monthly statement was reviewed and approved, no exceptions were noted for the other 4 credit cards. This is considered an exception.

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

For 1 of 5 credit cards selected, there was a finance charge assessed, no exceptions were noted for the other 4 credit cards selected. This is considered an exception.

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- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

No exceptions noted.

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

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

The listing of travel and travel-related expense reimbursements was provided for the fiscal period. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 reimbursements and performed the procedures below.

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

No exception noted.

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

No exception noted.

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by “Written Policies and Procedures”, procedure #1A(vii); and

No exception noted.

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

No exception noted.

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8) Contracts

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

9) Payroll and Personnel

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

- i. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

10) Ethics

- A. Using the 5 randomly selected employees/officials from procedure "Payroll and Personnel" procedure #9A, above obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

No exception noted.
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No exception noted.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exception noted.

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Schedule A

11) Debt Service

- A. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued as required by Article VII, Section 8 of the Louisiana Constitution.

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

13) Information Technology Disaster Recovery/Business Continuity

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

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

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

Procedures were not performed in the current year (Year 2) in accordance with LLA guidelines.

14) Prevention of Sexual Harassment

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

No exception noted.

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

No exception noted.

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

- i. Number and percentage of public servants in the agency who have completed the training requirements;

No exception noted.

- ii. Number of sexual harassment complaints received by the agency;

No exception noted.

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- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

No exception noted.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

No exception noted.

- v. Amount of time it took to resolve each complaint.

No exception noted.

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MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN
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Schedule B

Management has reviewed and will address the exceptions noted above.