

**CAMERON PARISH SHERIFF
(AS EX-OFFICIO TAX COLLECTOR)**

Cameron, Louisiana

Financial Report

Year Ended June 30, 2025

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KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA
Deidre L. Stock, CPA

Of Counsel

C. Burton Kolder, CPA*

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA - retired 2022
Gerald A. Thibodeaux, Jr., CPA* - retired 2024

183 S. Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 11929 Bricksome Ave.
Ville Platte, LA 70586 Baton Rouge, LA 70816
Phone (337) 363-2792 Phone (225) 293-8300

WWW.KCSRPCAS.COM

* A Professional Accounting Corporation

INDEPENDENT AUDITOR'S REPORT

The Honorable Chris Savoie
Cameron Parish Sheriff
Cameron, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Cameron Parish Sheriff (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, the major fund, and the aggregate remaining fund information of the Sheriff, as of June 30, 2025, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *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.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 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 judgement 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 judgement 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 required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the

basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is 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 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 justice system funding schedules and the schedule of compensation, benefits, and other payments to agency head are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 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 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 Cameron Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cameron Parish Sheriff's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
November 24, 2025

BASIC FINANCIAL STATEMENTS

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Statement of Net Position
June 30, 2025

ASSETS

Cash and interest-bearing deposits	\$ 1,213,012
Investments	15,148,453
Due from other governmental units	203,805
Capital assets:	
Non-depreciable	227,752
Depreciable, net of accumulated depreciation	2,123,997
Subscription assets, net	<u>663,171</u>
Total assets	<u>19,580,190</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension related	2,650,758
Other post employment benefits related	<u>2,572,699</u>
Total deferred outflows of resources	<u>5,223,457</u>

LIABILITIES

Accounts and other payables	36,381
Salaries payable	194,662
Subscription liability	169,372
Long-term liabilities:	
Subscription liability	412,324
Net pension liability	5,221,554
Other post employment benefits payable	<u>18,172,305</u>
Total liabilities	<u>24,206,598</u>

DEFERRED INFLOWS OF RESOURCES

Pension related	774,921
Other post employment benefits related	<u>5,249,185</u>
Total deferred inflows of resources	<u>6,024,106</u>

NET POSITION

Net investment in capital assets	2,433,224
Unrestricted	<u>(7,860,281)</u>
Total net position	<u>\$ (5,427,057)</u>

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Statement of Activities
Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue And Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Public safety:				
Law enforcement	<u>\$16,978,437</u>	<u>\$ 831,664</u>	<u>\$ 681,491</u>	<u>\$ (15,465,282)</u>
Taxes:				
Property taxes, levied for general purposes				12,167,954
Grants and contributions not restricted to specific programs:				
State sources				16,285
Interest earnings				818,771
Miscellaneous				332,123
Gain on disposal of capital assets				48,801
Nonemployer pension contribution				<u>462,600</u>
Total general revenues				<u>13,846,534</u>
Change in net position				(1,618,748)
Net position - beginning				<u>(3,808,309)</u>
Net position - ending				<u>\$ (5,427,057)</u>

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

FUND FINANCIAL STATEMENTS (FFS)

CAMERON PARISH SHERIFF
Cameron, Louisiana

Balance Sheet - Governmental Fund
General Fund
June 30, 2025

ASSETS

Cash and interest-bearing deposits	\$ 1,213,012
Investments	15,148,453
Due from other governmental agencies	<u>203,805</u>
Total assets	<u>\$ 16,565,270</u>

LIABILITIES

Accounts payable	\$ 36,381
Salaries payable	<u>194,662</u>
Total liabilities	<u>231,043</u>

FUND BALANCE

Committed	1,238,306
Unassigned	<u>15,095,921</u>
Total fund balance	<u>16,334,227</u>
 Total liabilities and fund balance	 <u>\$ 16,565,270</u>

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

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

Total fund balance for governmental fund		\$ 16,334,227
Capital assets, net		2,351,749
Subscription assets, net		663,171
Subscription liability		(581,696)
Pension:		
Net pension liability	\$ (5,221,554)	
Deferred inflows of resources	(774,921)	
Deferred outflows of resources	<u>2,650,758</u>	(3,345,717)
OPEB:		
Net OPEB liability	(18,172,305)	
Deferred inflows of resources	(5,249,185)	
Deferred outflows of resources	<u>2,572,699</u>	<u>(20,848,791)</u>
Net position of governmental activities		<u>\$ (5,427,057)</u>

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund - General Fund
Year Ended June 30, 2025

Revenues:

Ad valorem taxes	\$ 12,167,954
Intergovernmental revenues	699,956
Fees, charges, and commissions for services -	
Outsourced law enforcement assistance	548,223
Commissions on licenses, taxes, etc.	48,054
Fines and forfeitures	35,388
Civil and criminal fees	40,146
Court costs and attendance	12,220
Feeding, keeping, and transporting prisoners	136,565
Other	341,011
Interest income	818,771
Total revenues	<u>14,848,288</u>

Expenditures:

Current -	
Public safety	14,785,228
Capital outlay	1,399,672
Subscriptions:	
Principal	173,032
Interest	15,223
Total expenditures	<u>16,373,155</u>
Deficiency of revenues over expenditures	<u>(1,524,867)</u>

Other financing sources (uses):

Proceeds from subscription	328,927
Proceeds from sale of assets	48,806
Total other financing sources (uses)	<u>377,733</u>
Net change in fund balance	(1,147,134)

Fund balance, beginning	<u>17,481,361</u>
Fund balance, ending	<u><u>\$ 16,334,227</u></u>

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

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

Net change in fund balance per Statement of Revenues, Expenditures and Changes in Fund Balance			\$(1,147,134)
Capital additons	\$1,239,977		
Depreciation expense	<u>(686,646)</u>	553,331	
Loss on sale of assets			(5,943)
Change in subscription assets and liabilities			5,679
The effect of recording net pension and OPEB liability/asset, and the related deferred outflows of resources, and deferred inflows of resources:			
Change in pension expense	(931,833)		
Nonemployer pension contribution revenue recognized	462,600		
Change in OPEB expense	<u>(555,448)</u>	<u>(1,024,681)</u>	
Changes in net position per Statement of Activities			<u>\$(1,618,748)</u>

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2025

	<u>Custodial Funds</u>
 ASSETS	
Cash	\$ 6,242
Interest-bearing deposits	372,279
Due from other government	<u>77,768</u>
Total Assets	<u>456,289</u>
 LIABILITIES	
Accounts payable	362,167
Due to others	<u>37,160</u>
Total Liabilities	<u>399,327</u>
 NET POSITION	
Fiduciary net position - held for others	<u><u>\$ 56,962</u></u>

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

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

	<u>Custodial Funds</u>
Additions:	
Sheriff's sales, suits, and seizures	\$ 63,514
Garnishments	7,536
Bonds	502,249
Inmate deposits	47,487
Taxes, fees, etc., paid to tax collector	58,951,507
Interest	<u>169,501</u>
Total additions	<u>59,741,794</u>
Deductions:	
Taxes, fees, etc., distributed to taxing bodies and others	59,125,654
Deposits settled to -	
State agencies	71,044
Clerk of Court	2,680
Police Jury	298,355
District Attorney	160,061
Inmate withdrawals	<u>45,146</u>
Total deductions	<u>59,702,940</u>
Net change in fiduciary net position	38,854
Net position - beginning	<u>18,108</u>
Net position - ending	<u>\$ 56,962</u>

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Cameron 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 parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

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

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

(1) Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff except the fiduciary funds. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues.

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

Fund Financial Statements (FFS)

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

Governmental Fund –

General Fund – This fund is the primary operating fund of the Sheriff, and it accounts for the operations of the Sheriff's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Sheriff policy. The General Fund also includes the activity of a revocable trust, the Cameron Parish Retired Employees Insurance Fund (CPREIF), maintained in a separate accounting fund for internal purposes; however, because the trust does not meet the definition of a fiduciary activity, it is reported within the General Fund for financial statement presentation.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements

Fiduciary Funds -

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

C. Measurement Focus/Basis of Accounting

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

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

Revenues

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are actually billed to taxpayers by the Sheriff in October. Billed taxes are due 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 Cameron 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 and the related state revenue sharing are recorded in the year taxes are due and payable. The taxes are generally collected in December, January, and February of the fiscal year.

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.
Expenditures

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff. Proceeds from the issuance of debt in the Sheriff's name are accounted for as other financing sources.

D. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market. See Note (2) for other disclosures.

E. Bad Debts

Uncollectible amounts due for accounts receivable are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivables. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible receivables was made due to immateriality.

F. Prepaid Expenses

Prepaid expense consists of insurance premiums paid during the current fiscal year that benefit the next fiscal year.

G. Capital Assets

Capital assets, which include buildings, furniture, fixtures, equipment, and vehicles, are reported in the governmental activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated acquisition cost at the date of donation. The Sheriff maintains a threshold level of \$2,500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements

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:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Vehicles	5
Office furniture	5-10
Equipment	5-10

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

H. Vacation and Sick Leave

All full-time employees of the Sheriff's office earn from 5 to 28 days of vacation leave and from 6 to 12 days of sick leave each year, depending on their length of service. Vacation and sick leave cannot be accumulated, and upon resignation or retirement, unused leave is forfeited. The Sheriff has no accumulated and vested benefits relating to vacation and sick leave which requires accrual or disclosure to conform to generally accepted accounting principles.

I. Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of net position and or balance sheet 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 position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position and or balance sheet 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 position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements

J. Equity Classifications

In the government-wide statements, net position is displayed in three components:

- a. Net investment in capital assets – Consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restrict net position – Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – Net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the other two categories of net position.

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

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

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

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

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

Unassigned – all other spendable amounts.

At June 30, 2025, the Sheriff reported a committed fund balance of \$1,238,306 related to the Cameron Parish Retired Employees Insurance Fund.

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

K. 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, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

L. Pensions

The net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense, has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Non-employer contributions are recognized as revenues in the government-wide financial statements. In the governmental fund financials, contributions are recognized as expenditures when due.

M. Postemployment Benefits Other than Pensions (OPEB)

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

N. Subscription Based Information Technology Agreements

At the commencement of a subscription agreement, the Sheriff measures the liability at the present value of payments expected to be made during the agreement term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for payments made at or before the subscription agreement commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over the subscription agreement term.

The Sheriff uses the interest rate charged by the vendor as the discount rate, if provided. When the interest rate charged by the vendor is not provided, the Sheriff uses its estimated incremental borrowing rate as the discount rate for the subscription agreements. Subscription payments included in the measurement of the subscription liability are

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composed of fixed payments through the noncancellable term of the agreement and renewal periods that management considered reasonably certain to be exercised.

The Sheriff monitors changes in circumstances that would require a remeasurement of its subscription agreements and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

These deposits are stated at cost, which approximates market. 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. The Sheriff does not have a policy for custodial credit risk; however, under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the pledging financial institution. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the financial institution. These securities are held in the name of the pledging financial institution in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) are secured as follows:

Bank balances	<u>\$ 1,559,733</u>
Deposits are secured as follows:	
Insured deposits	\$ 678,994
Collateral held by the pledging bank's trust department or agent	<u>880,739</u>
Total	<u>\$ 1,559,733</u>

(3) Investments

At June 30, 2025, the Sheriff's investments consisted of the following:

<u>Investment Type</u>	<u>Fair Value</u>
Louisiana Asset Management Pool (LAMP)	\$ 14,232,133
Mutual Funds	471,892
Bond Funds	<u>444,428</u>
Total	<u>\$ 15,148,453</u>

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

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

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

- Credit risk: LAMP is rated AAAM 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 makes 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 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 date in excess of 397 days or 762 days for U.S. Government floating/variable rate investments.
- Foreign currency risk: Not applicable.

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

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

In October 2024, the Sheriff established a revocable trust to accumulate resources for the future payment of other postemployment benefit (OPEB) obligations. Although the trust was established for the purpose of funding the Sheriff's OPEB liability, it is revocable and is not administered through a legally separate entity that qualifies as a trust or equivalent arrangement under the criteria of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Accordingly, the assets held in the trust are not considered OPEB plan assets and are not included in the measurement of the total OPEB liability or the calculation of the Sheriff's OPEB expense.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its value

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to changes in the market interest rates. The Sheriff does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. All of the Sheriff's investments have maturities of less than one year.

Credit risk is managed by restricting investments to those authorized by R.S. 33:2955. The Sheriff does not have a policy for credit rate risk. The Sheriff's investments are either not subject to rating by the national rating agencies or utilize a blended rate based on the funds underlying investment portfolio and are therefore considered unrated.

R.S. 33:2955 provides that all fixed income investments be appropriately diversified by maturity, security, sector, and credit quality. The Sheriff's investments are not subject to concentration of credit risk disclosures.

The Sheriff had no foreign currency risk.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the Sheriff will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Sheriff's investment policy requires all investments to be in the Sheriff's name and all ownership securities to be evidenced by an acceptable safekeeping receipt issued by a third-party financial institution which is acceptable to the Sheriff. Accordingly, the Sheriff had no custodial credit risk related to its investments.

The Sheriff categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Additionally, the Sheriff also has investments in money market funds measured at amortized cost. These investments are measured in accordance with the exception as provided in GASB Statement No. 72.

The Sheriff has the following recurring fair value measurements:

Investment Type	Fair Value	Level 1	Level 2	Level 3
Mutual Funds	\$ 471,892	\$ 471,892	\$ -	\$ -
Bond Funds	444,428	444,428	-	-
	<u>\$ 916,320</u>	<u>\$ 916,320</u>	<u>\$ -</u>	<u>\$ -</u>

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(5) Capital Assets

Capital asset activity was as follows:

<u>Governmental activities:</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ -	\$ 227,752	\$ -	\$ 227,752
Capital assets being depreciated:				
Vehicles, furniture, and equipment	<u>5,157,244</u>	<u>1,012,225</u>	<u>(370,065)</u>	<u>5,799,404</u>
Totals	<u>5,157,244</u>	<u>1,239,977</u>	<u>(370,065)</u>	<u>6,027,156</u>
Less: accumulated depreciation	<u>(3,352,883)</u>	<u>(686,646)</u>	<u>364,122</u>	<u>(3,675,407)</u>
Net capital assets	<u>\$ 1,804,361</u>	<u>\$ 553,331</u>	<u>\$ (5,943)</u>	<u>\$ 2,351,749</u>

Depreciation expense in the amount of \$686,646 was charged to public safety.

(6) Subscription-Based Information Technology Agreements

At year end, the Sheriff had two (2) active subscriptions. The subscriptions have payments that range from \$68,730 to \$113,000 and interest rates that range from 2.432% to 3.027%. The value of the right to use assets as of June 30, 2025 is included in the tables below.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Subscription assets				
Software	\$ 802,155	\$ 328,927	\$ 263,355	\$ 867,727
Less: Accumulated amortization	<u>(169,156)</u>	<u>(173,291)</u>	<u>(137,891)</u>	<u>(204,556)</u>
Subscription assets, net	<u>\$ 632,999</u>	<u>\$ 155,636</u>	<u>\$ 125,464</u>	<u>\$ 663,171</u>

The following is a summary of changes in the subscription liability for the year:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Subscription liability	<u>\$ 557,203</u>	<u>\$ 328,927</u>	<u>\$ (304,434)</u>	<u>\$ 581,696</u>	<u>\$ 169,372</u>

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Principal and interest payments under the subscription are as follows:

Years Ended June 30,	Principal Payments	Interest Payments	Total
2026	\$ 169,372	\$ 12,358	\$ 181,730
2027	170,546	11,184	181,730
2028	175,068	6,662	181,730
2029	66,710	2,020	68,730
	<u>\$ 581,696</u>	<u>\$ 32,224</u>	<u>\$ 613,920</u>

(7) Deferred Compensation Plan

The Sheriff offers its employees participation in the Louisiana Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with the Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all Sheriff employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or proof of hardship.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State of Louisiana (without being restricted to the provisions of benefits under the plan) subject only to the claims of the general creditors of the State of Louisiana. Participants' rights under the plan are equal to those of general creditors of the State of Louisiana in an amount equal to the fair market value of the deferred account for each participant.

The Sheriff pays a 100% match for all contributions made by employees for deferred compensation up to the Internal Revenue Service and state statute limitations. The Sheriff's match for the year is \$339,639.

(8) Ex-officio Tax Collector

The amount of cash on hand in the tax collector account consists of:

Payments received in June and disbursed in July were for:

Occupational licenses	\$ 43,623
Ad Valorem taxes	187,581
Total	<u>\$ 231,204</u>

CAMERON PARISH SHERIFF
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The amount of taxes collected for the current year by taxing authority was as follows:

	Ad Valorem Taxes
Ambulance District #1	\$ 1,978,318
Ambulance District #2	4,209,066
Cameron Hospital District #1	1,493,874
Cameron Hospital District #2	971,465
Cameron Parish Police Jury	18,387,918
Grand Lake Fire District #14	175,348
Fire District #15	30,525
Fire District #16	31,585
Gravity Drainage District #3	379,607
Gravity Drainage District #4	70,368
Gravity Drainage District #5	163,101
Gravity Drainage District #7	1,109,504
Gravity Drainage District #8	72,364
Gravity Drainage District #9	599,829
Hackberry Fire District #1	790,155
Hackberry Recreation District	1,594,271
Johnson Bayou Recreation District	1,571,346
Law Enforcement District	12,221,627
Recreation District #5	126,642
Recreation District #6	501,118
Recreation District #7	72,076
Recreation District #9	67,566
Cameron Parish School Board	19,194,751
Cameron Parish Assessor	1,457,139
Water District #10	1,100,038
Water District #11	175,438
Water District #2	771,982
Water District #7	229,371
Water District #9	198,673
Water/Wastewater District 1	216,715
West Calcasieu-Cameron Hospital	934,729
Total	<u>\$ 70,896,509</u>

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

	Unpaid on Movables
Ambulance District #1	\$ 102,926
Ambulance District #2	21,659
Cameron Hospital District #1	54,163
Cameron Hospital District #2	6,024
Cameron Parish Police Jury	121,221
Johnson Bayou Fire District #10	12,123
Grand Lake Fire District #14	454
Fire District #15	604
Fire Protection District S Cameron	27,956
Gravity Drainage District #3	5,265
Gravity Drainage District #4	9,359
Gravity Drainage District #5	1,394
Gravity Drainage District #7	6,781
Gravity Drainage District #8	203
Gravity Drainage District #9	2,829
Hackberry Fire District #1	3,723
Hackberry Recreation District	7,516
Johnson Bayou Recreation District	9,744
Law Enforcement District	134,538
Mosquito Abatement	51,004
Recreation District #5	328
Recreation District #6	6,845
Recreation District #7	7,645
Recreation District #9	556
Cameron Parish School Board	201,775
Cameron Parish Assessor	16,095
Water District #10	6,303
Water District #11	454
Water District #2	3,640
Water District #7	37,314
Water District #9	2,564
Water/Wastewater District 1	5,140
West Calcasieu-Cameron Hospital	4,408
Total	<u>\$ 872,553</u>

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(9) Litigation and Claims

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

(10) Pension Plan

The employer pension schedules for the Sheriff's Pension and Relief Fund are prepared using the accrual basis of accounting. Employer contributions, for which the employer allocations are based are recognized in the period in which the employee is compensated for services performed. For purposes of measuring the net pension liability/asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Sheriffs' Pension and Relief Fund (Fund) and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The following is a description of the plan and its benefits and is provided for general information purposes only.

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

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

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

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

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

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

Disability Benefits: A member is eligible to receive disability benefits if he has at least ten years of creditable service when a non-service related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of 1) a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or 2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

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

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

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Back Deferred Retirement Option Plan (Back-DROP): In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a “Back-DROP” benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member’s maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back- DROP period. In addition, the member’s Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

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.

Employer Contributions: According to state statute, contribution requirements for all employers are actuarially determined each year. The actual employer contribution rate was 11.50% with an additional -0-% allocated from the Funding Deposit Account. Employer proportionate share of contributions for the year was \$837,881.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue in the amount of \$462,600 and excluded from pension expense for the year.

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

The Sheriff reported a liability of \$5,221,554 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff’s proportion of the net pension liability was based on a projection of the Sheriff’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Sheriff’s proportion was 0.864%, which was a decrease of 0.039% from its proportion measured as of the prior period.

The Sheriff recognized pension expense of \$1,834,415 net of employer’s amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions.

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The Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between expected and actual experiences	\$ 1,036,797	\$ 118,578
Changes of assumptions	264,743	-
Net difference between projected and actual earnings on pension plan investments	-	492,642
Change in proportion and differences between Employer contributions and proportionate share of contributions	445,619	163,701
Employer contributions subsequent to the measurement date	903,599	-
Total	<u>\$ 2,650,758</u>	<u>\$ 774,921</u>

Deferred outflows of resources of \$903,599 related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended	
6/30/2026	\$ 352,751
6/30/2027	1,388,161
6/30/2028	(309,287)
6/30/2029	(459,387)
Total	<u>\$ 972,238</u>

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

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

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Individual Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	6.85%, net pension plan investment expense, including inflation
Discount Rate	6.85%
Projected Salary Increases	5.00% (2.50% Inflation, 2.50% Merit)
Mortality Rates	<p>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.</p> <p>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.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.</p>
Expected Remaining Service Lives	5 years
Cost of Living Adjustments	<p>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.</p>

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

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

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

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

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the employer's proportionate share of the net pension liability using the discount rate of 6.85%, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	Changes in Discount Rate:		
	1.0% Decrease 5.85%	Current Discount Rate 6.85%	1.0% Increase 7.85%
Employer's proportionate share of the net pension liability	\$ 11,305,766	\$ 5,221,554	\$ 147,491

(11) Postemployment Benefits Other Than Pensions (OPEB)

The Sheriff recognizes the cost of postemployment healthcare and life insurance benefits in the year when employee services are received, recognizes a liability for OPEB obligations, known as the net OPEB liability, on the statement of net position, and provides information useful in assessing potential demands on the Sheriff's future cash flows. Changes in the net OPEB liability will be immediately recognized as OPEB expense on the statement of activities or reported as deferred inflows/outflows of resources depending on the nature of the change.

Plan Description: The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff. The plan is an agent multiple employer defined benefit health care plan administered by the Louisiana Sheriff's Association Office of Group Benefits. The plan does not issue a publicly available financial report.

The monthly premiums of these benefits for retirees and similar benefits for active employees are paid by the Sheriff. The Sheriff recognizes the cost of providing these benefits (the Sheriff's portion of premiums) as an expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you-go basis.

Plan Membership: Plan membership was as follows:

Status	Single	Employee + Dependent Coverage
Active	33	64
Retired	20	17
Surviving Spouse	7	2
Total	60	83

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements

Benefits Provided: The plan provides healthcare, dental, vision and life insurance benefits for retirees and their dependents.

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

Retirees are not required to contribute for individual coverage. A monthly contribution is required for dependent coverage prior to age 65. A Medicare supplement contribution is required for an eligible spouse. A life insurance benefit of 2 ½ times final salary or \$10,000 is provided at retirement prior to 65. Amounts are reduced to 75% of the original amount at 65 and 50% of original amount at age 70. An eligible spouse is provided a \$10,000 life insurance benefit. No retiree contribution is required, and these benefits continue for life.

Net OPEB Liability of the Sheriff: The components of the net OPEB liability of the Sheriff were as follows:

Total OPEB Liability	\$ 18,172,305
OPEB Plan Fiduciary Net Position	<u>-</u>
Net OPEB Liability	<u>\$ 18,172,305</u>
Plan Fiduciary Net Position as a percentage of the Total OPEB Liability	0%

Actuarial Assumptions: The total OPEB liability was determined by an actuarial valuation as of June 30, 2024. The following actuarial assumptions applied to all periods in the measurement, unless otherwise specified:

In the June 30, 2024 actuarial valuation individual entry age normal cost method – level percentage of projected salary was used. The significant actuarial assumptions used in the valuation of the plan are as follows:

1. The service cost was determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year. The benefit attributed to the valuation year is that incremental portion of the total projected benefit earned during the year in accordance with the plan's benefit formula. This allocation is based on each participant's service between date of hire and date of expected termination.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements

2. The annual per capita medical cost for age 65 and older is the annualized Medical supplement premium of \$6,057. The annual per capita dental/vision cost is a level \$345. The average per capita claim cost determined as of June 30, 2024, is:

<u>Age</u>	<u>Medical</u>
55	\$ 11,932
56	\$ 12,290
57	\$ 12,659
58	\$ 13,039
59	\$ 13,430
60	\$ 13,833
61	\$ 14,248
62	\$ 14,675
63	\$ 15,115
64	\$ 15,569

3. 100% of employees who elect coverage while in active employment and who are eligible for retiree benefits are assumed to elect continued medical coverage in retirement.
4. 50% of members electing coverage are assumed to also elect coverage for a spouse.
5. Health care cost trends are level 4.50% for medical and level 1.00% for dental/vision.
6. Mortality rates were based on RPH-2014 Total Table with Projection MP-2021.
7. The turnover rates were developed from assumptions used in valuing the Louisiana Sheriff's Pension and Relief Fund (LSPRF).
8. Salary increases were 3.50%.

Discount Rate: The discount rate used to measure the total OPEB liability was 4.21%. The discount rate was selected by reviewing the recent published Bond Pay GO-20 bond index.

Changes in Actuarial Methods Since Prior Valuation: The actuarial cost method was updated from Projected Unit Cost Method to Individual Entry Age Normal Cost Method in accordance with GASB 75.

In addition to the actuarial method used, actuarial cost estimates depend to an important degree on the assumptions made relative to various occurrences, such as rate of expected investment earnings by the fund, rates of mortality among active and retired employees, rates of termination from employment and retirement rates.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements

The following presents changes in the net OPEB liability.

Balance as of June 30, 2024	<u>\$ 17,234,151</u>
Changes for the year:	
Service cost	713,527
Interest cost	744,651
Differences between expected and actual experience	-
Changes of assumptions	-
Benefit payments	<u>(520,024)</u>
Net change in total OPEB liability	<u>938,154</u>
Balance as of June 30, 2025	<u>\$ 18,172,305</u>

Total OPEB expense recognized is as follows:

Service cost	\$ 713,527
Interest cost	744,651
Difference between expected and actual experience	359,034
Changes in assumptions or other inputs	<u>(741,737)</u>
Total OPEB expense	<u>\$ 1,075,475</u>

Sensitivity of the Net OPEB Liability to changes in the Discount Rate: The following presents the Sheriff's net OPEB liability calculated using the discount rate of 4.21%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.21%) or one percentage point higher (5.21%) than the current rate:

	1% Decrease 3.21%	Current Discount Rate 4.21%	1% Increase 5.21%
Net OPEB Liability	<u>\$ 21,653,955</u>	<u>\$ 18,172,305</u>	<u>\$ 15,446,647</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the Sheriff's net OPEB liability, calculated using the current healthcare cost trend rates of 4.50%, as well as what the Sheriff's net OPEB liability would be if it were calculated using trend rates that are one percentage point lower (3.50%) or one percentage point higher (5.50%) than the current trend rates:

	1% Decrease 3.50%	Current Trend Rate 4.50%	1% Increase 5.50%
Net OPEB Liability	<u>\$ 15,609,474</u>	<u>\$ 18,172,305</u>	<u>\$ 21,577,943</u>

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements

OPEB Deferred Outflow of Resources and Deferred Inflows of Resources

The Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between expected and actual experiences	\$2,103,888	\$ 207,911
Changes of assumptions	468,811	5,041,274
Net difference between projected and actual investments	-	-
Total	<u>\$2,572,699</u>	<u>\$ 5,249,185</u>

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

Fiscal Year Ended	
6/30/2026	\$ (382,703)
6/30/2027	(382,703)
6/30/2028	(483,298)
6/30/2029	(545,581)
6/30/2030	(471,219)
Thereafter	(410,982)
Total	<u>\$(2,676,486)</u>

(12) Risk Management

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements

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

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

(14) Occupational Licenses

Collections settled during the year for occupational licenses are as follows:

	<u>Collected</u>	<u>Settled</u>	<u>Unsettled</u>
Cameron Parish Police Jury	\$ 267,660	\$ 272,585	\$ 37,080
Cameron Parish Sheriff's Office	<u>46,958</u>	<u>40,415</u>	<u>6,544</u>
Total	<u>\$ 314,618</u>	<u>\$ 313,000</u>	<u>\$ 43,624</u>

(15) Tax Abatement

Louisiana's State Constitution Chapter VII Section 21 authorizes the State Board of Commerce and Industry to create a ten (10) year ad valorem tax abatement program for new manufacturing establishments in the State. Under the terms of this program, qualified businesses may apply for an exemption of local ad valorem taxes on capital improvements and equipment related to manufacturing for the first ten year of its operation; after which the property will be added to the local tax roll and taxed at the value and millage in force at the time. The future value of this exempt property could be subject to significant fluctuations from today's value; however, the Sheriff could receive a substantial increase in ad valorem tax revenues once the exemption on this property expires. Because these taxes are not assessed or due, no adjustments have been made to the Sheriff's financial statements to record a receivable. The Sheriff's ad valorem tax revenues were reduced by \$135,554,511 as a result of the tax abatement.

(16) Upcoming Accounting Pronouncements

In April 2024, the Governmental Accounting Standards Board issued Statement No. 103, Financial Reporting Model Improvements. GASB 103 is effective for fiscal years beginning after June 15, 2025, and will revise certain financial reporting requirements, including the management's discussion and analysis, the presentation of proprietary fund financial statements, budgetary comparisons, and reporting of unusual or infrequent items. The Sheriff has not yet determined the effect, if any, that the adoption of this statement will have on its financial statements.

**REQUIRED SUPPLEMENTARY
INFORMATION**

CAMERON PARISH SHERIFF
Cameron, Louisiana

General Fund
Budgetary Comparison Schedule
Year Ended June 30, 2025

	Budget		Actual	Variance
	Original	Final		Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 11,775,000	\$ 12,155,000	\$ 12,167,954	\$ 12,954
Intergovernmental revenues	1,166,800	695,770	699,956	4,186
Fees, charges, and commissions for services -				
Outsourced law enforcement assistance	500,000	386,404	548,223	161,819
Commissions on licenses, taxes, etc.	38,000	41,000	48,054	7,054
Fines and forfeitures	35,000	32,000	35,388	3,388
Civil and criminal fees	60,000	35,500	40,146	4,646
Court costs and attendance	11,500	12,225	12,220	(5)
Feeding, keeping, and transporting prisoners	143,000	129,703	136,565	6,862
Other	51,300	304,020	341,011	36,991
Interest income	925,000	727,000	818,771	91,771
Total revenues	<u>14,705,600</u>	<u>14,518,622</u>	<u>14,848,288</u>	<u>329,666</u>
Expenditures:				
Current -				
Public safety	12,990,974	15,529,830	14,785,228	744,602
Capital outlay	1,046,659	1,397,252	1,399,672	(2,420)
Subscriptions:				
Principal	-	173,032	173,032	-
Interest	-	15,223	15,223	-
Total expenditures	<u>14,037,633</u>	<u>17,115,337</u>	<u>16,373,155</u>	<u>742,182</u>
Excess of revenues over expenditures	667,967	(2,596,715)	(1,524,867)	1,071,848
Other financing sources (uses):				
Proceeds from subscriptions	-	328,927	328,927	-
Proceeds from sale of assets	<u>1,500</u>	<u>-</u>	<u>48,806</u>	<u>48,806</u>
Net change in fund balance	669,467	(2,267,788)	(1,147,134)	1,120,654
Fund balance, beginning	<u>17,481,361</u>	<u>17,481,361</u>	<u>17,481,361</u>	<u>-</u>
Fund balance, ending	<u>\$ 18,150,828</u>	<u>\$ 15,213,573</u>	<u>\$ 16,334,227</u>	<u>\$ 1,120,654</u>

CAMERON PARISH SHERIFF
Cameron, Louisiana

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

Total OPEB Liability *

	2025	2024	2023	2022	2021	2020	2019	2018
Service cost	\$ 713,527	\$ 772,872	\$ 772,872	\$ 1,104,479	\$ 1,104,479	\$ 597,317	\$ 597,317	\$ 575,007
Interest	744,651	662,354	630,959	424,475	426,038	634,053	583,189	580,012
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	240,825	-	3,472,047	(491,166)	-	-	-
Changes of assumptions	-	(2,119,581)	-	(5,983,360)	(216,319)	1,607,623	-	-
Benefit payments	(520,024)	(520,024)	(513,929)	(513,929)	(384,386)	(435,620)	(498,136)	(498,136)
Net change in total OPEB liability	938,154	(963,554)	889,902	(1,496,288)	438,646	2,403,373	682,370	656,883
Total OPEB liability - beginning	<u>17,234,151</u>	<u>18,197,705</u>	<u>17,307,803</u>	<u>18,804,091</u>	<u>18,365,445</u>	<u>15,962,072</u>	<u>15,279,702</u>	<u>14,622,819</u>
Total OPEB liability - ending	<u>\$ 18,172,305</u>	<u>\$ 17,234,151</u>	<u>\$ 18,197,705</u>	<u>\$ 17,307,803</u>	<u>\$ 18,804,091</u>	<u>\$ 18,365,445</u>	<u>\$ 15,962,072</u>	<u>\$ 15,279,702</u>
Covered-employee payroll	<u>\$ 6,267,454</u>	<u>\$ 6,267,454</u>	<u>\$ 5,257,575</u>	<u>\$ 5,257,575</u>	<u>\$ 3,482,577</u>	<u>\$ 3,482,577</u>	<u>\$ 3,320,446</u>	<u>\$ 3,320,446</u>
Net OPEB liability as a percentage of covered-employee payroll	289.95%	274.98%	346.12%	329.20%	539.95%	527.35%	480.72%	460.17%

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

* Equal to net OPEB liability

CAMERON PARISH SHERIFF
Cameron, Louisiana

Schedule of Employer's Share of Net Pension Liability -
Sheriff's Pension and Relief Fund
For the Year Ended June 30, 2025*

Year ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.538%	\$ 2,396,887	\$ 3,572,347	67.1%	86.61%
2017	0.537%	\$ 3,405,731	\$ 3,664,698	92.9%	82.10%
2018	0.536%	\$ 2,318,879	\$ 3,709,167	62.5%	82.10%
2019	0.562%	\$ 2,155,889	\$ 3,869,546	55.7%	88.49%
2020	0.565%	\$ 2,672,508	\$ 3,932,981	68.0%	90.41%
2021	0.545%	\$ 3,775,344	\$ 4,026,956	93.8%	88.91%
2022	0.731%	\$ (362,433)	\$ 5,328,921	6.8%	84.73%
2023	0.818%	\$ 6,645,308	\$ 6,064,985	109.6%	101.04%
2024	0.903%	\$ 7,932,898	\$ 7,240,037	109.6%	83.90%
2025	0.864%	\$ 5,221,554	\$ 7,294,777	71.6%	89.40%

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

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

Year ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
2016	\$ 503,896	\$ 503,896	\$ -	\$ 3,664,698	13.75%
2017	\$ 491,463	\$ 491,463	\$ -	\$ 3,709,167	13.25%
2018	\$ 493,368	\$ 493,368	\$ -	\$ 3,869,546	12.75%
2019	\$ 481,790	\$ 481,790	\$ -	\$ 3,932,981	12.25%
2020	\$ 493,303	\$ 493,303	\$ -	\$ 4,026,956	12.25%
2021	\$ 652,774	\$ 652,774	\$ -	\$ 5,328,921	12.25%
2022	\$ 742,961	\$ 742,961	\$ -	\$ 6,064,985	12.25%
2023	\$ 832,597	\$ 832,597	\$ -	\$ 7,240,037	11.50%
2024	\$ 838,898	\$ 838,898	\$ -	\$ 7,294,777	11.50%
2025	\$ 903,599	\$ 903,599	\$ -	\$ 7,857,374	11.50%

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to the Required Supplementary Information

(1) Budgets and Budgetary Accounting

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

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

The General Fund reported expenditures in excess of appropriations.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to the Required Supplementary Information

(2) OPEB Plan

Changes of Benefit Terms -

There were no changes of benefit terms.

Changes of Assumptions –

Year ended June 30,	Discount Rate	Mortality Table
2018	3.88%	RPH-2014 Total Table with Projection MP-2017
2019	3.88%	RPH-2014 Total Table with Projection MP-2017
2020	2.21%	RPH-2014 Total Table with Projection MP-2019
2021	2.16%	RPH-2014 Total Table with Projection MP-2020
2022	3.54%	RPH-2014 Total Table with Projection MP-2021
2023	3.54%	RPH-2014 Total Table with Projection MP-2021
2024	4.21%	RPH-2014 Total Table with Projection MP-2021
2025	4.21%	RPH-2014 Total Table with Projection MP-2021

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to the Required Supplementary Information

(3) Pension Plan

Changes of Benefit Terms -

There were no changes of benefit terms.

Changes of Assumptions -

* Year ended June 30,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Lives	Projected Salary Increase
2016	7.60%	7.70%	2.875%	6	5.50%
2017	7.50%	7.60%	2.875%	7	5.50%
2018	7.40%	7.50%	2.775%	7	5.50%
2019	7.25%	7.25%	2.600%	6	5.50%
2020	7.10%	7.10%	2.500%	6	5.50%
2021	7.00%	7.00%	2.500%	6	5.00%
2022	6.90%	6.90%	2.500%	5	5.00%
2023	6.85%	6.85%	2.500%	5	5.00%
2024	6.85%	6.85%	2.500%	5	5.00%
2025	6.85%	6.85%	2.500%	5	5.00%

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

**SUPPLEMENTARY
INFORMATION**

CAMERON PARISH SHERIFF
Cameron, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2025

Cash Basis Presentation as required by La. R.S. 24:515.2	Amount for 7/1/2024 - 12/31/2024	Amount for 1/1/2025 - 6/30/2025
1. Beginning Cash Balance	\$ 175,855	\$ 164,153
2. Collections		
a. Civil Fees	15,232	47,411
b. Bond Fees	10,130	15,904
c. Cash Bonds	16,750	51,000
d. Asset Forfeiture/Sales	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	76,336	92,167
g. Criminal Fines - Contempt	-	-
h. Criminal Fines - Other/Non-Contempt	132,856	166,492
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	5,958	6,593
k. Service Fees	6,723	4,826
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collected	263,985	384,393
3. Deductions: Collections Retained by the Sheriff		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
II. Collection Fee for Collecting/ Disbursing to Others Based on Fixed Amount	-	-
III. Other Amounts "Self-Disbursed"		
a. Civil Fees	4,349	4,427
b. Bond Fees	3,510	4,414
c. Cash Bonds	-	-
d. Asset Forfeiture/Sales	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	2,516	3,349
g. Criminal Fines - Contempt	-	-
h. Criminal Fines - Other/Non-Contempt	13,457	18,026
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	6,489	6,843
k. Service Fees	8,288	10,221
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collections Retained by the Sheriff	38,609	47,280
4. Deductions: Amounts Disbursed to individuals and Entities, Excluding Governments and Nonprofits		
a. Collection/Processing Fees Paid to Third Party Entities	8,170	46,113
b. Civil Fee Refunds	-	-
c. Bond Refunds	21,987	13,204
d. Resitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	30,157	59,317

CAMERON PARISH SHERIFF
Cameron, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session (continued)
For the Year Ended June 30, 2025

	Six Month Period Ended 12/31/2024	Six Month Period Ended 6/30/2025
5. Deductions: Total Disbursements to Other Governments and Nonprofits	206,921	279,605
6. Total Amounts Disbursed/Retained	275,687	386,202
7. Ending Cash Balance	164,153	162,344
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
Other Information:		
I. Ending Balance of Amounts Assessed but Not Yet Collected	-	-
II. Total Waivers During the Fiscal Period	-	-

CAMERON PARISH SHERIFF
Cameron, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2025

Cash Basis Presentation		Amount for 7/1/2024 - 12/31/2024	Amount for 1/1/2025 - 6/30/2025
1. Ending Balance of Amounts Assessed but Not Received:		\$ -	\$ -
2. Details of Receipts from Collecting/Disbursing Agency			
<u>Agency Remitting Money</u>	<u>Remittance Type</u>	Amount for 7/1/2024 - 12/31/2024	Amount for 1/1/2025 - 6/30/2025
District Attorney for the 38th Judicial District	e. Pre-Trial Diversion Program Fees	\$ 5,587	\$ 10,928
Allen Parish Police Jury	f. Criminal Court Costs/Fees	-	100
38th Judicial District Criminal Court Fund Cameron	k. Service Fees	410	-
Clacassieu Parish Sheriff	k. Service Fees	148	55
Cameron Parish Clerk of Court	k. Service Fees	2,088	3,231
Calcasieu Parish Clerk of Court	k. Service Fees	489	2,089
Lafayette Parish Clerk of Court	k. Service Fees	108	321
Lake Charles City Court	k. Service Fees	527	955
Ascension Parish Clerk of Court	k. Service Fees	-	175
Vermilion Parish Clerk of Court	k. Service Fees	118	-
Acadia Parish Clerk of Court	k. Service Fees	145	-
Beauregard Parish Clerk of Court	k. Service Fees	-	266
Beauregard Parish Sheriff	k. Service Fees	-	55
Cameron Parish Police Jury	f. Criminal Court Costs/Fees	150	250
Cameron Parish Police Jury	a. Civil Fees	483	259
Denham Springs City Court Ward 2	k. Service Fees	-	94
Eunice City Court	k. Service Fees	-	98
Evangline Parish City Court	k. Service Fees	-	36
Iberville Parish Clerk of Court	k. Service Fees	-	85
Ouachita Parish Clerk of Court	k. Service Fees	-	68
Winn Parish Clerk of Court	k. Service Fees	-	74
West Baton Rouge Parish Clerk of Court	k. Service Fees	-	85

CAMERON PARISH SHERIFF
Cameron, Louisiana

Schedule of Compensation, Benefits and Other
Payments to Agency Head
For the Year Ended June 30, 2025

Agency Head: Chris Savoie

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 213,934
Benefits- Health & Life Insurance	12,230
Benefits- Retirement	53,222
Benefits- Deferred Compensation	6,287
Vehicle provided by government	1,200
Travel	14,021
Conference travel	<u>1,829</u>
Total	<u>\$ 302,723</u>

OTHER INFORMATION

STATE OF LOUISIANA, PARISH OF CAMERON

AFFIDAVIT

The Honorable Chris Savoie, Sheriff of Cameron Parish

BEFORE ME, the undersigned authority, personally came and appeared, Chris Savoie, the Sheriff of Cameron, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$234,189 is the amount of cash on hand in the tax collector account on June 30, 2025;

He further deposed and said:

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

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



Signature
Sheriff of Cameron Parish

SWORN to and subscribed before me, Notary, this 13th day of November 2025, in my office in Cameron, Louisiana.

Kayla Conner (Signature)
Kayla Conner (Print), # 141128
Notary Public
Expires 6/30/2028 (Commission)

**INTERNAL CONTROL,
COMPLIANCE,
AND
OTHER MATTERS**

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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183 S. Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 11929 Bricksome Ave.
Ville Platte, LA 70586 Baton Rouge, LA 70816
Phone (337) 363-2792 Phone (225) 293-8300

WWW.KCSRCPAS.COM

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

The Honorable Chris Savoie
Cameron Parish Sheriff
Cameron, Louisiana

We have audited, 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, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Cameron Parish Sheriff (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 November 24, 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 the Sheriff's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weakness. We identified certain deficiencies in internal control, described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as items 2025-001 and 2025-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

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 is described in the accompanying schedule of current year and prior year audit findings and management's corrective action plan. The Sheriff's response was not subjected to the 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 result 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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
November 24, 2025

CAMERON PARISH SHERIFF
Cameron, Louisiana

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

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

A. Internal Control Over Financial Reporting

2025-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: Unknown

CONDITION: The Sheriff did not have adequate segregation of functions within the accounting system.

CRITERIA: Committee of Sponsoring Organizations (COSO) Internal Control – Integrated Framework and the Louisiana Legislative Auditor's Governmental Audit Guide.

CAUSE: The cause of the condition is the fact that the Sheriff does not have a sufficient number of staff performing administrative and financial duties so as to provide adequate segregation of accounting and financial duties.

EFFECT: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected.

RECOMMENDATION: Management should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

CORRECTIVE ACTION PLAN: We evaluated the cost vs. benefit of fully segregating accounting functions and determined that it would not be cost effective to fully segregate these functions. We evaluated our processes, and to the extent practicable with our current staffing level, have reassigned duties and functions and have created compensating controls. While this may not be sufficient to eliminate this finding, we feel that we have taken appropriate steps to reduce the financial statement risk caused by inadequate segregation of accounting functions.

CAMERON PARISH SHERIFF
Cameron, Louisiana

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

2025-002 Application of Generally Accepted Accounting Principles (GAAP)

Fiscal year finding initially occurred: Unknown

CONDITION: Management and staff lack the expertise and/or experience in the selection and application of generally accepted accounting principles, as applicable to governmental entities in the financial statement preparation process.

CRITERIA: The Sheriff's internal control over financial reporting includes those policies and procedures that pertain to its ability to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statement, including the ability of its management and staff to detect potential misstatements that may exist in the financial statements and related disclosures.

CAUSE: The cause of the condition results from a reliance on the external auditor as part of the internal control process.

EFFECT: Financial statements and related supporting transactions may reflect a departure from generally accepted accounting principles.

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

CORRECTIVE ACTION PLAN: We evaluated the cost vs. benefit of establishing enhanced controls over financial reporting and determined that it would not be cost effective to enhance these controls. Currently, our financial staff receive annual training related to their job duties. Additionally, we carefully review the financial statements, related noted and all proposed journal entries. All questions are adequately answered by our Auditors to allow us to appropriately supervise these functions. We feel that we have taken appropriate steps to reduce the financial statement risk cause by this finding.

B. Compliance

None reported.

CAMERON PARISH SHERIFF
Cameron, Louisiana

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

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

2024-001 Inadequate Segregation of duties

CONDITION The Sheriff did not have adequate segregation of duties within the accounting function.

RECOMMENDATION: Management should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

CURRENT STATUS: Unresolved. See item 2025-001.

2024-002 Application of Generally Accepted Accounting Principles (GAAP)

CONDITION: Management and staff lack the expertise and/or experience in the selection and application of generally accepted accounting principles, as applicable to governmental entities in the financial statement preparation process.

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

CURRENT STATUS: Unresolved. See item 2025-002.

B. Compliance

None reported.

Cameron Parish Sheriff's Office

Cameron, Louisiana

Statewide Agreed-Upon Procedures

Fiscal period July 1, 2024 through June 30, 2025

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Cameron Parish Sheriff's Office,
and the Louisiana Legislative Auditor:

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

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

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b) **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.
 - c) **Disbursements**, including processing, reviewing, and approving.
 - d) **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).

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employees(s) rate of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- h) **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).
- i) **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.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **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.
- l) **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.

Board or Finance Committee

- 2. 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:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum on all special revenue funds. *Alternatively, for those entities reporting on the non-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.*
 - c) 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.

- d) 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.

Bank Reconciliations

- 3. 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) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations include evidence that a member of management/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
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections (excluding EFTs)

- 4. 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).
- 5. 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 (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies and procedures, 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:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not 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.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
- 6. 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 enforced during the fiscal period.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under “Bank Reconciliations” above (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). *Alternately, 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:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) 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).
 - e) Trace the actual deposit per the bank statement to the general ledger.

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

8. 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).
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) 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.
 - d) 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.
 - e) 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.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); should not be reported.]]
10. For each location selected under #8 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:
 - a) Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, 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.

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards

12. 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.
13. 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:
- a) Observe that 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) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported]
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
14. Using the monthly statements or combined statements selected under #13 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 (i.e. each card should have 10 transactions subject to testing). 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 note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

15. 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, 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:
- a) 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).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

- c) 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 policy (procedure #1h).
- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

16. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
 - a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
 - c) 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 was approval documented).
 - d) 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.

Payroll and Personnel

17. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
18. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #17 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Observe that supervisors approved the attendance and leave of the selected employees/officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
19. 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, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity policy on termination payments. Agree the hours to the employee or officials' cumulate leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

20. 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.

Ethics

21. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
 - a) 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.
 - b) Observe that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
22. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Debt Service

23. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.
24. 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).

Fraud Notice

25. 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.
26. 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.

Information Technology Disaster Recovery/Business Continuity

27. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
 - a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
28. 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 #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.
29. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17, 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.

Prevention of Sexual Harassment

30. Using the 5 randomly selected employees/officials from procedure #17 under 'Payroll and Personnel' above, 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.
31. 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).
32. 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 it includes the applicable requirements of R.S. 42:344:
- a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

Findings

Policies & Procedures:

No exceptions noted.

Board of Finance Committee

No testing necessary.

Bank Reconciliations:

No exceptions noted.

Cash Collections:

In 2 of 5 locations tested, the person responsible for collecting cash also posts the collection entries.

In 2 of 5 locations tested, the person responsible for collecting cash also reconciles the bank account.

For 1 of 10 deposits tested, funds were not deposited within one week of collection.

Disbursements:

For 5 of 25 disbursements tested, management approval was not obtained.

Credit/Debit/Fuel/P-Cards:

No exceptions noted.

Travel and Travel-Related Expense Reimbursements:

No testing necessary.

Contracts:

No testing necessary.

Payroll & Personnel:

For 1 of 5 employees selected for testing, supervisor approval was obtained for sick leave six days after the sick leave was initially taken.

For 1 of 5 employees selected for testing, supervisor approval for vacation leave was obtained after the employee had already begun the leave.

Ethics:

No testing necessary.

Debt Service:

No testing necessary.

Fraud Notice:

No testing necessary.

Information Technology Disaster Recovery/Business Continuity:

No testing necessary.

Sexual Harassment Prevention:

No testing necessary.

Management's Response:

Management of the Cameron Parish Sheriff's Office concurs with the exceptions and is working to address the deficiencies identified.

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

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

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

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
November 24, 2025