

**AVOYELLES PARISH SHERIFF**

Marksville, Louisiana

Financial Report

Year Ended June 30, 2025

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### INDEPENDENT AUDITORS' REPORT

The Honorable David Dausat  
Avoyelles Parish Sheriff  
Marksville, Louisiana

#### Report on the Audit of the Financial Statements

##### *Opinions*

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

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

##### *Basis for Opinions*

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

##### *Change in Accounting Principles*

As described in Note 18 to the financial statements, in 2025, the Sheriff adopted new accounting guidance, GASB Statement No. 100, *Accounting Changes and Error Corrections* and GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design,

implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of employer contributions, schedule of employer's share of net pension liability, schedule of changes in the sheriff's total OPEB liability and related ratios, and notes to the required supplementary information on pages 52 through 57 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.

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Avoyelles Parish Sheriff's basic financial statements. The Justice System Funding Reporting Schedules (reporting schedules) were created by Act 87 of the Louisiana 2020 Regular Legislative Session. These reporting schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the reporting schedules 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 schedule of expenditures-amended budget (GAAP basis) and actual for the General Fund and the affidavit but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2026 on our consideration of the Avoyelles Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Avoyelles 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 Avoyelles Parish Sheriff's internal control over financial reporting and compliance.

***Champagne & Company, LLC***  
Certified Public Accountants

Breaux Bridge, Louisiana  
March 20, 2026

**BASIC FINANCIAL STATEMENTS**

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Statement of Net Position  
June 30, 2025

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and interest-bearing deposits	\$ 5,089,042	\$ 106,779	\$ 5,195,821
Due from other governmental units	253,705	-	253,705
Receivables	1,177,638	-	1,177,638
Inventory	2,403	54,413	56,816
Other assets	80,684	-	80,684
Total current assets	6,603,472	161,192	6,764,664
Noncurrent assets:			
Capital assets:			
Land	174,400	-	174,400
Intangible right of use asset	917,846	-	917,846
Depreciable assets, net	3,463,084	49,375	3,512,459
Total noncurrent assets	4,555,330	49,375	4,604,705
Total assets	11,158,802	210,567	11,369,369
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pension	806,055	13,307	819,362
Deferred outflows related to OPEB	881,977	-	881,977
Total deferred outflows of resources	1,688,032	13,307	1,701,339
<b>LIABILITIES</b>			
Current liabilities:			
Accounts and other accrued payables	494,217	33,843	528,060
Compensated absences payable	60,613	665	61,278
Lease liability	112,798	-	112,798
Total current liabilities	667,628	34,508	702,136
Noncurrent liabilities:			
Compensated absences payable	115,302	-	115,302
Lease liability	805,048	-	805,048
Net pension liability	1,919,688	18,652	1,938,340
OPEB obligation payable	7,540,943	-	7,540,943
Total noncurrent liabilities	10,380,981	18,652	10,399,633
Total liabilities	11,048,609	53,160	11,101,769
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pension	269,134	1,001	270,135
Deferred inflows related to OPEB	4,737,771	-	4,737,771
Total deferred inflows of resources	5,006,905	1,001	5,007,906
<b>NET POSITION</b>			
Net investment in capital assets	3,637,484	49,375	3,686,859
Restricted	2,754,636	-	2,754,636
Unrestricted (deficit)	(9,600,800)	120,338	(9,480,462)
Total net position	\$ (3,208,680)	\$ 169,713	\$ (3,038,967)

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Statement of Activities  
For the Year Ended June 30, 2025

Activities	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position		
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
Public safety	\$ 8,556,752	\$ 4,656,165	\$ 311,001	\$ 11,484	\$ (3,578,102)	\$ -	(3,578,102)
Total governmental activities	<u>8,556,752</u>	<u>4,656,165</u>	<u>311,001</u>	<u>11,484</u>	<u>(3,578,102)</u>	<u>-</u>	<u>(3,578,102)</u>
Business-type activities:							
Commissary	419,804	619,481	-	-	-	199,677	199,677
Total business-type activities	<u>419,804</u>	<u>619,481</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>199,677</u>	<u>199,677</u>
Total	<u>\$ 8,976,556</u>	<u>\$ 5,275,646</u>	<u>\$ 311,001</u>	<u>\$ 11,484</u>	<u>\$ (3,578,102)</u>	<u>\$ 199,677</u>	<u>\$ (3,378,425)</u>
General revenues:							
Taxes -							
Property taxes, levied for general purposes					1,380,230	-	1,380,230
Sales and use taxes, levied for general purposes					3,296,009	-	3,296,009
State revenue sharing					123,304	-	123,304
Grants and contributions not restricted to specific programs -							
State sources					51,674	-	51,674
Interest and investment earnings					68,606	221	68,827
Miscellaneous					225,450	-	225,450
Nonemployer pension contributions					170,038	1,688	171,726
Transfers					301,759	(301,759)	-
Total general revenues and transfers					<u>5,617,070</u>	<u>(299,850)</u>	<u>5,317,220</u>
Change in net position					<u>2,038,968</u>	<u>(100,173)</u>	<u>1,938,795</u>
Net position (deficit) - July 1, 2024					(5,146,748)	272,391	(4,874,357)
Restatement of beginning net position (deficit)					(100,900)	(2,505)	(103,405)
Net position (deficit) - July 1, 2024 (as restated)					<u>(5,247,648)</u>	<u>269,886</u>	<u>(4,977,762)</u>
Net position (deficit) - June 30, 2025					<u>\$ (3,208,680)</u>	<u>\$ 169,713</u>	<u>\$ (3,038,967)</u>

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

**FUND FINANCIAL STATEMENTS**

## **MAJOR FUND DESCRIPTIONS**

### **General Fund**

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

### **Special Revenue Fund**

#### **1994 Sales Tax Fund**

To account for the receipt and use of proceeds of the Sheriff's 1994 one-half percent sales and use tax. These taxes are dedicated to the following purposes: Establishing, acquiring, constructing, improving, maintaining, staffing, and operating equipment and facilities necessary to provide enhanced 911 emergency telephone, ambulance, dispatch and other services for the benefit of the residents of the Parish.

### **Enterprise Fund**

#### **Commissary Fund**

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

A VOYELLES PARISH SHERIFF  
Marksville, Louisiana

Balance Sheet - Governmental Funds  
June 30, 2025

	General Fund	1994 Sales Tax	Total
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 2,825,345	\$ 2,263,697	\$ 5,089,042
Due from other governmental agencies	253,705	-	253,705
Sales tax receivable	-	352,496	352,496
Other receivable	825,142	-	825,142
Inventory	2,403	-	2,403
Other assets	55,948	24,736	80,684
Total assets	\$ 3,962,543	\$ 2,640,929	\$ 6,603,472
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts and other payables	\$ 462,384	\$ 31,446	\$ 493,830
Fund balances:			
Nonspendable	58,351	24,736	83,087
Restricted	169,889	2,584,747	2,754,636
Committed	-	-	-
Assigned	-	-	-
Unassigned	3,271,919	-	3,271,919
Total fund balances	3,500,159	2,609,483	6,109,642
Total liabilities and fund balances	\$ 3,962,543	\$ 2,640,929	\$ 6,603,472

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

AVOUELLES PARISH SHERIFF  
Marksville, Louisiana

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

Total fund balances for governmental funds at June 30, 2025 \$ 6,178,316

Total net position reported for governmental activities in the statement of net position is different because:

The noncurrent assets used in governmental activities are not a current use of financial resources and, therefore, are not reported in the funds. Those assets consist of:

Capital assets:

Land	\$ 174,400	
Buildings and improvements, net of \$2,890,636 accumulated depreciation	3,154,328	
Equipment and furniture, net of \$2,087,769 accumulated depreciation	116,604	
Financed purchase equipment, net of \$210,060 accumulated depreciation	-	
Vehicles, net of \$1,078,635 accumulated depreciation	192,152	
Intangible right of use asset	<u>917,846</u>	4,555,330

The deferred outflows of expenditures are not a use of current resources, and therefore, are not reported in the funds:

Pension plan	806,055	
Post employment benefit obligation	<u>881,977</u>	1,688,032

Some debt/payables of governmental activities are not payable from current resources and, therefore, not reported in the funds:

Compensated absences payable	(115,302)	
Litigation and claims (part of accounts and other accrued payables)	(61,000)	
Lease Liability	(917,846)	
Net pension liability	(1,919,688)	
Net OPEB obligation payable	<u>(7,540,943)</u>	(10,554,779)

The deferred inflows of contributions are not available resources, and therefore, are not reported in the funds:

Pension plan	(269,134)	
Post employment benefit obligation	<u>(4,737,771)</u>	(5,006,905)

Total net position of governmental activities at June 30, 2025 \$ (3,140,006)

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

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

	General Fund	1994 Sales Tax	Total
<b>Revenues:</b>			
Ad valorem taxes	\$ 1,380,230	\$ -	\$ 1,380,230
Sales taxes	-	3,296,009	3,296,009
<b>Intergovernmental revenues -</b>			
Federal grants	25,740	-	25,740
Local sources	176,724	66,614	243,338
<b>State grants:</b>			
State revenue sharing (net)	123,304	-	123,304
State supplemental pay	205,089	-	205,089
Other	22,933	-	22,933
<b>Fees, charges, and commissions for services -</b>			
Civil and criminal	823,988	-	823,988
Feeding and keeping prisoners	2,446,751	-	2,446,751
Inmate fund revenues	177,081	-	177,081
Work release program	327,197	-	327,197
<b>Miscellaneous-</b>			
Other	<u>1,006,753</u>	<u>45,578</u>	<u>1,052,331</u>
Total revenues	<u>6,715,790</u>	<u>3,408,201</u>	<u>10,123,991</u>
<b>Expenditures:</b>			
<b>Current -</b>			
<b>Public safety:</b>			
Personal services and related benefits	4,485,354	421,962	4,907,316
Operating services	1,323,734	117,173	1,440,907
Operations and maintenance	2,679,001	218,784	2,897,785
Capital outlay	<u>220,245</u>	<u>950,176</u>	<u>1,170,421</u>
Total expenditures	<u>8,708,334</u>	<u>1,708,095</u>	<u>10,416,429</u>
Excess (deficiency) of revenues over expenditures	(1,992,544)	1,700,106	(292,438)
<b>Other financing sources (uses):</b>			
Proceeds from lease	-	917,846	917,846
Transfers in	4,701,759	-	4,701,759
Transfers out	<u>-</u>	<u>(4,400,000)</u>	<u>(4,400,000)</u>
Total other financing sources (uses)	<u>4,701,759</u>	<u>(3,482,154)</u>	<u>1,219,605</u>
Net change in fund balances	<u>2,709,215</u>	<u>(1,782,048)</u>	<u>927,167</u>
Fund balances, beginning	846,185	4,404,964	5,251,149
Restatement of beginning fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning (as restated)	<u>846,185</u>	<u>4,404,964</u>	<u>5,251,149</u>
Fund balances, ending	<u>\$ 3,555,400</u>	<u>\$ 2,622,916</u>	<u>\$ 6,178,316</u>

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

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

Total net changes in fund balances for the year ended June 30, 2025 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 927,167
The change in net position reported for governmental activities in the statement of activities is different because:		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 1,170,421	
Depreciation expense	<u>(209,075)</u>	961,346
<p>Because governmental funds do not record fixed assets and accumulated depreciation, any assets disposed of with no selling price do not affect the statement of revenues, expenditures, and changes in fund balance. However, in the statement of activities, a gain or loss is shown on assets that are not fully depreciated.</p>		
Loss on disposal of assets		(68)
Expenses not requiring the use of current financial resources and therefore, are not reported as expenditures in the governmental funds:		
Net change in compensated absences payable	(16,706)	
Net change in OPEB liability and related deferrals	962,300	
Net change in pension liability and related deferrals	(46,225)	
Net change in litigation and claims payable	<u>169,000</u>	1,068,369
Other financing sources recognized in the Statement of Revenues, Expenditures, and Changes in Fund Balance that is recognized as a lease liability on the Statement of Net Position		<u>(917,846)</u>
Total changes in net position of governmental funds for the year ended June 30, 2025		<u>\$ 2,038,968</u>

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Statement of Net Position  
Proprietary Fund  
June 30, 2025

ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 106,779
Inventory	<u>54,413</u>
Total current assets	<u>161,192</u>
Noncurrent assets:	
Capital assets, net of accumulated depreciation	<u>49,375</u>
Total assets	<u>210,567</u>
DEFERRED OUTFLOWS OF RESOURCES	
	<u>13,307</u>
LIABILITIES	
Current liabilities:	
Accounts and other accrued liabilities	<u>34,508</u>
Noncurrent liabilities:	
Net pension liability	<u>18,652</u>
Total liabilities	<u>53,160</u>
DEFERRED INFLOWS OF RESOURCES	
	<u>1,001</u>
NET POSITION	
Net investment in capital assets	49,375
Unrestricted	<u>120,338</u>
Total net position	<u>\$ 169,713</u>

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Statement of Revenues, Expenses, and Changes in Net Position  
Proprietary Fund  
For the Year Ended June 30, 2025

Sales	\$ 619,481
Cost of goods sold	<u>260,270</u>
Gross profit	<u>359,211</u>
Operating expenses:	
Personal services and related benefits	40,649
Operations and maintenance	115,452
Depreciation	<u>3,433</u>
Total operation expenses	<u>159,534</u>
Operating income	199,677
Nonoperating revenues:	
Interest income	221
Nonemployer pension contributions	<u>1,688</u>
Total nonoperating revenues	<u>1,909</u>
Income before transfers	201,586
Transfers out	<u>(301,759)</u>
Change in net position	(100,173)
Net position, beginning	272,391
Restatement of beginning net position	<u>(2,505)</u>
Net position, beginning (as restated)	<u>269,886</u>
Net position, ending	<u>\$ 169,713</u>

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Statement of Cash Flows  
Proprietary Fund Type  
For the Year Ended June 30, 2025

Cash flows from operating activities:	
Receipts from customers	\$ 619,481
Payments to suppliers	(382,245)
Payments to employees	(40,189)
Net cash provided by operating activities	<u>197,047</u>
Cash flows from noncapital financing activities:	
Transfer to other funds	(301,759)
Nonemployer pension contributions	<u>1,688</u>
Net cash used by noncapital financing activities	<u>(300,071)</u>
Cash flows from investing activities:	
Interest earned	<u>221</u>
Net decrease in cash and cash equivalents	(102,803)
Cash and cash equivalents, beginning of period	<u>209,582</u>
Cash and cash equivalents, end of period	<u>\$ 106,779</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 199,677
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	3,433
Changes in assets, deferred outflows, liabilities, and deferred inflows -	
Increase in inventory	(4,124)
Decrease in accounts payable and other accrued liabilities	(2,399)
Decrease in deferred outflows, net pension liability, and deferred inflows	<u>460</u>
Net cash provided by operating activities	<u>\$ 197,047</u>

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

## **FIDUCIARY FUND TYPE - FIDUCIARY FUNDS**

### **CUSTODIAL FUNDS**

#### **Civil Fund**

To account for funds held in connection with civil suits, sheriff's sales and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

#### **Tax Collector Fund**

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

#### **Fines and Costs Fund**

To account for the collection of fines and costs and payments of these collections to the Sheriff's 12th Judicial Court Fines Fund.

#### **Inmate Fund**

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

#### **Bond Fund**

To account for the collection of bonds, fines, and costs and payment of these collections to the Sheriff's 12th Judicial Court Fines Fund.

#### **12th Judicial Court Fines Fund**

To account for the collection of fines and costs and payments of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Statement of Fiduciary Net Position  
Custodial Funds  
June 30, 2025

ASSETS	
Cash and interest-bearing deposits	\$ 551,593
Receivables:	
Taxes for other governments	<u>42,817</u>
Total assets	<u>594,410</u>
LIABILITIES	
Accounts payable	<u>114,326</u>
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	<u>\$ 480,084</u>

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

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

Additions:	
Sheriff's sales, suits, and seizures	\$ 1,002,457
Garnishments	360,192
Bonds	19,515
Fines and costs	1,207,341
Inmate collections	693,170
Taxes, fees, etc., paid to tax collector	15,867,790
Interest earned	<u>44,368</u>
Total additions	<u>19,194,833</u>
Deductions:	
Payments of taxes, fees, etc., distributed to taxing bodies and others	15,181,202
Payments to Sheriff's General Fund	378,741
Payments to Clerk of Court	207,129
Payments to litigants and attorneys	1,939,234
Payments to others	773,853
Payments to inmates	<u>682,325</u>
Total deductions	<u>19,162,484</u>
Net increase in net position	32,349
Net position, beginning	<u>447,735</u>
Net position, ending	<u>\$ 480,084</u>

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Avoyelles Parish Sheriff (Sheriff) serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, 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, 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 accompanying financial statements of the Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

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

The following is a summary of certain significant accounting policies;

A. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, 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 government as required by Louisiana law, the Sheriff is fiscally independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish government, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

are considered separate reporting entities and issue financial statements separate from those of the parish sheriff. As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the Avoyelles Parish Sheriff (the primary government). There are no component units to be included in the Sheriff's reporting entity.

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 non-fiduciary activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, and liabilities and deferred inflows or resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

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

Fund Financial Statements (FFS)

The 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 three categories: governmental, proprietary, 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 meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all funds of that category or type; and

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

- b. Total assets liabilities, revenues, or expenditures of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The Sheriff reports the following major governmental funds:

Governmental Funds –

General Fund

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

1994 Sales Tax Special Revenue Fund

This special revenue fund accounts for the operation of the communications district which was established to implement and administer the conventional wireless 911 emergency telephone system. This fund accounts for the proceeds of a one-half percent sales and use tax that is legally restricted to expenditures for specific purposes. Expenditures for this system are paid from this fund.

Additionally, the Sheriff reports the following fund types:

Proprietary Fund –

A proprietary fund is used to account for ongoing activities that are similar to those often found in the private sector. The measurement focus is based upon the determination of net income, financial position, and cash flows. Operating revenues of the proprietary fund are revenues derived from user charges (commissary sales). Nonoperating revenues are those of an ancillary nature. The following is the Sheriff's proprietary fund type:

Enterprise fund

An enterprise fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

purposes. The Sheriff applies all applicable principles under the Governmental Accounting Standards Board (GASB) in accounting and reporting for its enterprise fund. The Sheriff's enterprise fund is the Commissary Fund.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support the Sheriff programs. The Sheriff has adopted GASBS No. 84 for the reporting and classification of its fiduciary activities. Fiduciary reporting focus is on net position and changes in net position and uses the accrual basis of accounting.

The Sheriff's fiduciary funds are presented in the fiduciary fund financial statements by type (custodial). Because by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. The individual custodial funds used by the Sheriff for the year ended June 30, 2025 are as follows:

Civil Fund – to account for funds held in connection with civil suits, Sheriff's sales and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

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

Fines and Costs Fund – to account for the collection of fines and costs and payment of these collections to the Sheriff's 12<sup>th</sup> Judicial Court Fines Fund.

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

Bond Fund – to account for the collection of bonds, fines, and costs and payment of these collections for the Sheriff's 12<sup>th</sup> Judicial Court Fines Fund.

12<sup>th</sup> Judicial Court Fines Fund – to account for the collection of fines and costs and payments of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

Measurement Focus

On the government-wide statement of net position and the statement of activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide statement of net position and statement of activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Sheriff considers all revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. Also, certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

The proprietary fund utilizes the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used.

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

Cash and Interest-bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. These deposits are stated at cost, which approximates market. For the purpose of the proprietary fund statement of cash flows, "cash and cash equivalents" include all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of three months or less when purchased.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Receivables are charged against income as they become uncollectible. In the opinion of management, all receivables at year-end were collectible, and an allowance for doubtful accounts was not considered necessary.

Interfund Receivable and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff. Inventory of the Sheriff's Enterprise Fund consists of items purchased by the Sheriff for resale to prisoners. All inventory items are recorded as expenses when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market.

Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond June 30, 2025 are recorded as prepaid items. The prepaid items that existed at June 30, 2025 were prepaid insurance and prepaid computer maintenance expenses.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

Capital Assets

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 fair market value at the date of donation. The Sheriff maintains a threshold level of \$5,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position; depreciation is recorded in the Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	5 - 60 years
Office, equipment, and furniture	7 - 20 years
Vehicles	5 years

Compensated Absences

Each full-time employee of the Sheriff earns annual leave at a rate of 8 to 12 days per year, depending on their length of service. Annual leave begins accruing from the start of the employees full-time salaried status, and is accumulated bi-weekly throughout the year. Unused annual leave may be carried forward from year to year, not to exceed 5 days. Upon termination or resignation, employees are paid for unused annual leave at the employee's current rate of pay.

Each full-time employee of the Sheriff earns 10 days of sick leave per year. Sick leave begins accruing from the start of the employees full-time salaried status, and is accumulated bi-weekly throughout the year. Unused sick leave may be carried forward from year to year. Upon termination or resignation, unused sick leave is forfeited.

The employees of the Sheriff had accumulated and vested leave benefits totaling \$176,580 at June 30, 2025.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

Equity Classifications

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

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted 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. Restricted net position of \$2,754,636 consisted of unspent opioid settlement funds of \$169,889 and unspent sales tax dedication funds of \$2,584,747.
- 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.

Proprietary fund equity is classified the same as in the government-wide statements. In the fund financial statements, governmental fund equity is classified as follows:

- a. *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.
- b. *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.
- c. *Committed* – amounts that can be used only for specific purposes determined by a formal decision of the Sheriff, which is the highest level of decision-making authority.
- d. *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 by a formal decision of the Sheriff, which is the highest level of decision-making authority.
- e. *Unassigned* – all other spendable amounts.

AVOUELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

When an expenditure is incurred, for the 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 its commitment or assignment actions.

As of June 30, 2025, fund balances are comprised of the following:

	General Fund	1994 Sales Tax	Total Governmental Funds
Nonspendable:			
Inventory	\$ 2,403	\$ -	\$ 2,403
Prepaid items	55,948	24,736	80,684
Restricted:			
Opioid settlement	169,889	-	169,889
911 expenditures	-	2,584,747	2,584,747
Committed	-	-	-
Assigned:			
Unassigned:	3,271,919	-	3,271,919
Total fund balances	\$ 3,500,159	\$ 2,609,483	\$ 6,109,642

E. Revenues, Expenditures, and Expenses

Program Revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the Sheriff's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Sheriff's general revenues.

Revenues

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

Sales taxes are considered as "measurable" when in the hands of the sales tax collector and are recognized as revenue at that time.

AVOUELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

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 recorded as expenditures at the time purchased.

Grant Revenue

In general, grants received by the Sheriff are reimbursable type grants, and revenues are recognized as earned only when the expenditures to be reimbursed have been incurred.

Other Financing Sources

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.

F. Estimates

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

(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. At June 30, 2025, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$5,747,414 of which \$551,593 is attributable to fiduciary funds, which are not presented in the statement of net position.

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The following is a summary of deposit balances (bank balances) at June 30, 2025, and the related federal insurance and pledged securities:

Bank Balances	<u>\$ 6,082,458</u>
At June 30, 2025 the deposits are secured as follows:	
Federal deposit insurance	\$ 750,000
Pledged securities	<u>5,332,458</u>
Total	<u>\$ 6,082,458</u>

Deposits in the amount of \$5,332,458 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the Sheriff's name. The Sheriff does not have a policy for custodial credit risk.

(3) Ad Valorem Taxes

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

Ad valorem taxes are budgeted and recorded in the year for which levied and billed. For the year ended June 30, 2025 law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 6.41 mills on property with assessed valuations totaling \$189,998,858.

Total law enforcement taxes levied during 2025 were \$1,217,886. There were no taxes receivable in the General Fund at June 30, 2025.

(4) Due from Other Governmental Units

Amounts due from other governmental agencies totaling \$253,705 at June 30, 2025, consisted of the following:

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

	General Fund
Feeding and keeping prisoners	\$ 191,985
Telephone commissions	2,957
Other	58,763
Total	\$ 253,705

(5) Capital Assets

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

	Balance 7/1/2024	Additions	Deletions	Balance 6/30/2025
Governmental activities:				
Assets not being depreciated:				
Land	\$ 174,400	\$ -	\$ -	\$ 174,400
Assets being depreciated:				
Buildings and improvements	5,901,764	143,200	-	6,044,964
Equipment and furniture	2,158,450	51,618	5,695	2,204,373
Equipment-financed purchase	210,060	-	-	210,060
Vehicles	1,213,030	57,757	-	1,270,787
Total	9,657,704	252,575	5,695	9,904,584
Less: accumulated depreciation				
Buildings and improvements	2,762,212	128,424	-	2,890,636
Equipment and furniture	2,072,863	20,533	5,627	2,087,769
Equipment-financed purchase	210,060	-	-	210,060
Vehicles	1,018,517	60,118	-	1,078,635
Total	6,063,652	209,075	5,627	6,267,100
Intangible right-of-use asset	-	917,846	-	917,846
Less: accumulated amortization	-	-	-	-
Intangible assets, net	-	917,846	-	917,846
Governmental activities, capital assets, net	\$ 3,594,052	\$ 961,346	\$ 68	\$ 4,555,330

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

	Balance 7/1/2024	Additions	Deletions	Balance 6/30/2025
Business-type activities				
Assets being depreciated:				
Buildings and improvements	\$ 101,868	\$ -	\$ -	\$ 101,868
Equipment and furniture	5,895	-	5,895	-
Vehicles	14,000	-	-	14,000
Total	121,763	-	5,895	115,868
Less: accumulated depreciation				
Buildings and improvements	49,060	3,433	-	52,493
Equipment and furniture	5,895	-	5,895	-
Vehicles	14,000	-	-	14,000
Total	68,955	3,433	5,895	66,493
Business-type activities, capital assets, net	\$ 52,808	\$ (3,433)	\$ -	\$ 49,375

Depreciation expense in the amount of \$209,075 was charged to governmental activities as public safety. Depreciation expense in the amount of \$3,433 was charged to business-type activities.

(6) Accounts and Other Accrued Payables

The accounts and other accrued payables at June 30, 2025 consisted of the following:

	Governmental Activities	Business-Type Activities	Total
Accounts	\$ 200,422	\$ 33,781	\$ 234,203
Salaries	219,739	-	219,739
Payroll taxes and withholdings	3,056	62	3,118
Litigation and claims	71,000	-	71,000
Total	\$ 494,217	\$ 33,843	\$ 528,060

(7) Dedication of Proceeds and Flow of Funds – Sales and Use Tax

Proceeds of the one-half cent sales and use tax (2025 collections – \$3,296,009) approved by voters on November 19, 1992 and levied by the Sheriff beginning January 1, 1993 are dedicated to the following purposes:

AVOUELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

Establishing, acquiring, constructing, improving, maintaining, staffing and operating equipment and facilities necessary to provide enhanced 911 emergency telephone, ambulance, dispatch and any other services for the benefit of the residents of the Parish.

At June 30, 2025, \$352,496 of sales tax receivable is reflected on the Sales Tax Fund's balance sheet.

(8) Pension Plan / GASB 68

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the 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.

Summary of Significant Accounting Policies:

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

Basis of Accounting:

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

Fund Employees:

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

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

Plan Fiduciary Net Position:

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

Plan Description:

The Sheriffs' Pension and Relief Fund (Fund) is 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 Sheriffs' Pension and Relief Fund's office.

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

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

Retirement Benefits:

Members who become eligible for membership on or before December 31, 2011, may retire at age fifty-five with twelve years of credible service or may retire at any age with thirty years of service. 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.

Members whose first employment began on or after January 1, 2012, may retire at age sixty-two with twelve years of creditable service, or may retire at age sixty with twenty years of credible service, or may retire at age fifty-five with thirty years of credible service. 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-

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

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.

A member whose first employment 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.

A member whose first employment 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.

A member whose first employment 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 member's 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

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Notes to Basic Financial Statements (Continued)

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.

Back Deferred Retirement Option Plan (Back-DROP):

For members retiring before July 1, 2001 in lieu of terminating employment and accepting a service retirement, members can elect to participate in the Deferred Retirement Option Plan (DROP). Upon entering the DROP, employee and employer contributions cease. The monthly retirement benefit that would have been paid if the member ceased employment is deposited into the DROP account for up to three years. Funds held in the DROP account earn interest and can be disbursed to the member upon request. Effective July 1, 2001, the Back-DROP program replaced the DROP program. 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 make a one-time irrevocable election to receive a "Back-DROP" benefit. A member elects Back-DROP at the time of separation from employment (retirement). The Back-DROP benefit is based on 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 time accrued between when 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 time accrued between when a member becomes eligible for retirement and his actual date of retirement. A member's Back-DROP benefit is the maximum monthly retirement benefit multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the Fund during the Back-DROP period. The member's DROP and Back-DROP balances left on deposit are managed by a third party, fixed income investment manager. Participants have the option to opt out of this program and take a lump sum distribution, if eligible, annuitize all or a portion of the Back-DROP balance, or to rollover the assets to another qualified plan.

Permanent Benefit Increases/Cost-of-Living Adjustments:

As fully described in Title 11 of the Louisiana Revised Statutes, the Fund allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), which are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature. Cost-of-living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living

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Notes to Basic Financial Statements (Continued)

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 fiscal year. For the year ending June 30, 2024, the actual employer contribution rate was 11.50% with an additional 0.00% allocated from the Funding Deposit Account.

In accordance with state statute, the Fund also 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 \$171,726 and excluded from pension expense for the year ended June 30, 2025.

Schedule of Employer Allocations:

The schedule of employer allocations reports the historical employer contributions in addition to the employer allocation percentages for each participating employer. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of the Sheriffs' Pension and Relief Fund. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contributions to the Fund during the fiscal year ended June 30, 2024, as compared to the total of all employers' contributions received by the Fund during the fiscal year ended June 30, 2024.

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

At June 30, 2025, the Sheriff reported a liability of \$1,938,340 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. At June 30, 2024, the Sheriff's proportion was 0.320804% which was an increase of 0.001082% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Sheriff recognized a pension expense of \$533,283 less employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$997.

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

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Notes to Basic Financial Statements (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 384,877	\$ 44,017
Changes of assumptions	98,278	-
Net difference between projected and actual earnings on pension plan investments	-	182,878
Change in proportion and differences between employer contributions and proportionate share of contributions	22,332	43,240
Employer contributions subsequent to the measurement date	313,875	-
Total	\$ 819,362	\$ 270,135

Deferred outflows of resources of \$313,875 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 year ended June 30, 2026. 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	
2026	\$ 13,642
2027	497,189
2028	(120,061)
2029	(155,418)
	\$ 235,352

Actuarial Assumptions:

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2025 are as follows:

AVOUELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return (Discount Rate)	6.85%, net of pension plan investment expense, including inflation
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 retirees, each with full generational projection using the appropriate MP2019 scale.</p>
Expected Remaining Service Lives	<p>2024 - 5 years</p> <p>2023 - 5 years</p> <p>2022 - 5 years</p> <p>2021 - 5 years</p> <p>2020 - 6 years</p> <p>2019 - 6 years</p>
Cost-of-Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 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.

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

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

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

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

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

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

The following presents the 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 as of June 30, 2025:

AVOUELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

	Changes in Discount Rate		
	1.0% Decrease	Current Discount Rate	1.0% Increase
	5.85%	6.85%	7.85%
Employer's proportionate share of the net pension liability	\$ 4,196,913	\$ 1,938,340	\$ 54,751

Change in Net Pension Liability:

The changes in the net pension liability for the year ended June 30, 2025 were recognized in the current reporting period except as follows:

- a. **Differences between Expected and Actual Experience:** The differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized as pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The differences between expected and actual experience resulted in a deferred outflow of resources in the amount of \$384,877 and a deferred inflow of resources in the amount of \$44,017 for the year ended June 30, 2025.
- b. **Changes of Assumptions:** The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions resulted in a deferred outflow of resources in the amount of \$98,278 for the year ended June 30, 2025.
- c. **Differences between Projected and Actual Investment Earnings:** The differences between projected and actual investment earnings on pension plan investments were recognized in pension expense (benefit) using the straight-line amortization method over a closed five-year period. The differences between projected and actual investment earnings resulted in a deferred inflow of resources in the amount of \$182,878 for the year ended June 30, 2025.
- d. **Change in Proportion:** Changes in the employer's proportionate share of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in the employer's pension expense (benefit) 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 pensions through the pension plan. The change in proportion resulted in a deferred outflow of resources in the amount of \$22,332 and a deferred inflow of resources in the amount of \$43,240 for the year ended June 30, 2025.

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Notes to Basic Financial Statements (Continued)

Contributions – Proportionate Share:

Differences between contributions remitted to the Fund and the employer's proportionate share are recognized in pension expense (benefit) 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.

Estimates:

The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Accordingly, actual results may differ from estimated amounts.

Retirement Fund Audit Report:

The Sheriffs' Pension and Relief Fund has issued a stand-alone audit report on their financial statements for the year ended June 30, 2024. Access to the report can be found on the Louisiana Legislative Auditor's website, [www.la.la.gov](http://www.la.la.gov).

(9) Post Retirement Health Care and Life Insurance Benefits

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

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

Life insurance coverage is provided to retirees and \$10,000 of the blended rate (active and retired) is paid by the employer. The amount is reduced to 75% of the original amount at age 65, then to 50% of the original amount at age 70, though not below amount \$10,000.

*Employees covered by benefit terms* – At June 30, 2025, the following employees were covered by the benefit terms:

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Notes to Basic Financial Statements (Continued)

Inactive employees or beneficiaries currently receiving benefit payments	66
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>72</u>
<b>Total OPEB Liability</b>	<u><u>138</u></u>

The Sheriff's total OPEB liability of \$7,540,943 was measured as of June 30, 2025 and was determined by an actuarial valuation as of that date.

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

Inflation	3.0%, annually
Salary increases	3.0%, annually
Discount rate	3.93% annually (Beginning of Year to Determine ADC) 5.20% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Medical: Getzen model, with an initial trend of 5.5%
Mortality	Pub-2010/2021

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

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

**Changes in the Total OPEB Liability**

Balance at June 30, 2024	\$ <u>10,611,078</u>
Changes for the year:	
Service cost	186,330
Interest	420,677
Differences between expected and actual experience	(1,343,022)
Changes in assumptions	(1,849,606)
Benefit payments and net transfers	<u>(484,514)</u>
Net changes	<u>(3,070,135)</u>
Balance at June 30, 2025	\$ <u><u>7,540,943</u></u>

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

were calculated using a discount rate that is 1-percentage-point lower (4.20%) or 1-percentage-point higher (6.20%) than the current discount rate:

	1.0% Decrease 4.20%	Current Discount Rate 5.20%	1.0% Increase 6.20%
Total OPEB liability	\$ 8,517,154	\$ 7,540,943	\$ 6,734,028

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

	1.0% Decrease 4.5%	Current Discount Rate 5.5%	1.0% Increase 6.5%
Total OPEB liability	\$ 6,884,392	\$ 7,540,943	\$ 8,321,148

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

For the year ended June 30, 2025, the Sheriff recognized OPEB expense (revenue) of \$284,890. At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 299,507	\$ 2,301,354
Changes in assumptions	582,470	2,436,417
Total	\$ 881,977	\$ 4,737,771

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

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

Fiscal Year Ending June 30	
2026	\$ (1,084,793)
2027	(1,343,918)
2028	(1,160,539)
2029	(266,544)
2030	-
Thereafter	-
	\$ (3,855,794)

(10) Compensated Absences

The Sheriff's compensated absences are attributable to governmental activities (general fund and 1994 sales tax) and Business-Type activities. Amounts due within one year are reported on the general fund, 1994 sales tax, and proprietary fund. The following is a summary of the compensated absences transactions during the year.

Compensated absences payable at June 30, 2024, as restated	\$ 169,775
Additions	109,783
Reductions	(102,978)
Compensated absences payable at June 30, 2025	\$ 176,580
Amount due within one year	\$ 61,278

(11) Litigation and Claims

At June 30, 2025, the Sheriff is involved in several lawsuits claiming damages which are not covered by insurance. Management is unable to estimate the ultimate resolution of most of these matters because they are premature for estimation of possible loss, except one case that has an estimated reasonably possible loss of \$200,000 - \$300,000. For these cases, no liability has been recorded. There are a few lawsuits where management believes it is probable that the Sheriff will be unsuccessful in the case and has an estimate of monetary damages. These have been accrued on the government wide financial statements and presented in accounts and other accrued payables. The amount accrued is \$71,000.

AVOYELLES PARISH SHERIFF  
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Notes to Basic Financial Statements (Continued)

(12) Risk Management

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff was unable to obtain law enforcement liability insurance at a cost it considered to be economically justifiable. Management believes it is more economical to manage its risk internally and set aside assets for claim settlement in its General Fund. As of June 30, 2025, no funds were designated for law enforcement liability claims and incidental costs. In October 2015 the Sheriff reduced insurance premiums by becoming self-insured for general and automobile liability.

(13) Act 706 – Compensation, Benefits and Other Payments to Sheriff

Under Act 706, the Avoyelles Parish Sheriff is required to disclose the compensation, reimbursements, benefits, and other payments made to the Sheriff, in which the payments are related to the position. The following is a schedule of payments made to the Sheriff for the year ended June 30, 2025.

Entity head: David Dauzat, Sheriff

Salary	\$ 213,934
Benefits - pension fund	21,928
Benefits - health/life insurance	11,807
Travel	1,430
Registration fees	<u>129</u>
Total	<u>\$ 249,228</u>

(14) Interfund Transactions

Transfers of \$4,701,759 in the General Fund consisted of amounts transferred from the Sales Tax Special Revenue Fund and the Enterprise Fund for reimbursement of personnel services and related benefits and other expenditures.

(15) Wireless E911 Service

The Avoyelles Parish Sheriff does not collect service charges on emergency telephone services. All 911 services are funded with the proceeds of the one-half percent sales and use tax now being levied and collected pursuant to an election held on November 3, 1992, recorded as revenue in the Special Revenue Fund in these financial statements.

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Notes to Basic Financial Statements (Continued)

(16) Ex-officio Tax Collector

The amount of cash on hand at the end of the year was \$55,977. The amount of taxes collected by taxing authority was as follows:

Avoyelles Parish Police Jury	\$ 4,473,007
Avoyelles Parish School Board	4,446,024
Avoyelles Parish Assessor	1,025,863
Avoyelles Parish Sheriff	1,206,552
Hospital Service District No. 1	160,019
City of Marksville	273,795
City of Bunkie	509,555
City of Mansura	82,159
City of Cottonport	46,919
Village of Plaquemine	14,467
City of Moreauville	26,610
Ward I Fire District	1,430,931
Fire Protection District No. 2	58,995
Red River Waterway District	272,925
Southwest Water District	47,830
Red River, Atchafalaya, Bayou Boeuf-Levee District	146,819
Louisiana Forestry Commission	15,400
Louisiana Tax Commission	17,447
Total	<u>\$ 14,255,317</u>

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

	LTC		
	<u>Decreases</u>	<u>Adjudications</u>	<u>Unpaid</u>
Avoyelles Parish Police Jury	\$ 42,793	\$ 2,649	\$ 7,134
Avoyelles Parish School Board	33,329	2,932	5,648
Avoyelles Parish Assessor	7,693	677	1,303
Avoyelles Parish Sheriff	9,047	796	1,533
Hospital Service District No. 1	742	262	305
City of Marksville	491	266	39
City of Cottonport	36	87	125
Village of Plaquemine	-	-	-
City of Moreauville	14	(1)	-
City of Bunkie	818	6,059	1,193
City of Mansura	107	32	14
Ward I Fire District	12,285	1,042	2,348
Fire Protection District No. 2	270	-	-
Red River Waterway District	2,046	180	347
Southwest Water District	110	-	-
Red River, Atchafalaya, Bayou Boeuf-Levee District	1,100	97	186
Louisiana Forestry Commission	5	-	-
	<u>\$ 110,886</u>	<u>\$ 15,078</u>	<u>\$ 20,175</u>

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Notes to Basic Financial Statements (Continued)

(17) Occupational Licenses

For the year ended June 30, 2025, the collection and distribution of the amount of occupational licenses collected by taxing authority was:

	Avoyelles Parish Police Jury	Avoyelles Parish Sheriff	Total
Occupational Licenses	\$ 296,448	\$ 52,314	\$ 348,762

(18) New Accounting Pronouncements

In June of 2022, the Governmental Accounting Standards Board issued GASB Statement No. 100, *Accounting Changes and Error Corrections*. The primary objective of this Statement is to enhance the accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The Sheriff adopted this standard in the year ended June 30, 2025.

In June of 2022, the Governmental Accounting Standards Board issued GASB Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The Sheriff adopted this standard in the year ended June 30, 2025. The implementation of this standard resulted in the Sheriff restating its fund balance (for the current portion) and its net position (for the current and long-term portion) as of June 30, 2024.

AVOUELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to Basic Financial Statements (Continued)

(19) Leases

The Sheriff entered into a lease agreement with Motorola Solutions for the use of telecommunications equipment for emergency services. The term of the lease is from April 1, 2025 until April 1, 2032. The Sheriff has agreed to pay annual rental expense in the amount of \$158,507 payable on or before April 1st of each year with the first payment being due April 1, 2026.

The Sheriff recognized a right-of-use asset of \$917,846 which was measured at the amount of the lease liability. The asset will be amortized in a systematic and rational manner over the useful life of the asset. As of June 30, 2025, no amortization has been recognized.

The Sheriff recognized a lease liability at June 30, 2025 in the amount of \$917,846. Measurement of the lease liability was determined based on the present value of payments expected to be made during the lease term discounted at a 4.98% interest rate, which is the rate stated in the lease agreement. As of June 30, 2025, the sheriff has not made principal payments on the lease liability.

The payments until maturity of the lease term are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 112,798	\$ 45,709	\$ 158,507
2027	118,416	40,091	158,507
2028	124,313	34,194	158,507
2029	130,503	28,004	158,507
2030	137,003	21,504	158,507
thereafter	<u>294,813</u>	<u>22,201</u>	<u>317,014</u>
Totals	<u>\$ 917,846</u>	<u>\$ 191,703</u>	<u>\$ 1,109,549</u>

**REQUIRED SUPPLEMENTARY  
INFORMATION**

AVOUELLES PARISH SHERIFF  
Marksville, Louisiana

General Fund  
Budgetary Comparison Schedule  
Year Ended June 30, 2025

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
<b>Revenues:</b>				
Ad valorem taxes	\$ 1,225,000	\$ 1,314,554	\$ 1,380,230	\$ 65,676
Intergovernmental revenues -				
Federal grants	10,000	2,041	25,740	23,699
Local sources	300,000	124,262	176,724	52,462
State grants:				
State revenue sharing	125,500	127,269	123,304	(3,965)
State supplemental pay	180,000	205,000	205,089	89
Other	30,000	75,512	22,933	(52,579)
Fees, charges, and commissions for services -				
Civil and criminal and other charges	1,107,000	1,281,500	823,988	(457,512)
Feeding and keeping prisoners	3,521,000	2,462,850	2,446,751	(16,099)
Inmate fund revenues	103,000	786,978	177,081	(609,897)
Work release program	400,000	138,800	327,197	188,397
Miscellaneous-				
Other	37,750	843,100	1,006,753	163,653
Total revenues	<u>7,039,250</u>	<u>7,361,866</u>	<u>6,715,790</u>	<u>(646,076)</u>
<b>Expenditures:</b>				
Current -				
Public safety:				
Personal services and related benefits	4,907,150	4,661,292	4,485,354	175,938
Operating services	1,106,050	1,209,167	1,323,734	(114,567)
Operations and maintenance	2,587,983	3,276,420	2,679,001	597,419
Capital outlay	8,557	100,000	220,245	(120,245)
Total expenditures	<u>8,609,740</u>	<u>9,246,879</u>	<u>8,708,334</u>	<u>538,545</u>
Deficiency of revenues over expenditures	(1,570,490)	(1,885,013)	(1,992,544)	(107,531)
Other financing sources:				
Transfers in	1,000,000	1,900,000	4,701,759	2,801,759
Excess (deficiency) of revenues and other financing sources over expenditures	(570,490)	14,987	2,709,215	2,694,228
Fund balance, beginning	562,855	846,185	846,185	-
Restatement of beginning fund balance	-	-	(55,241)	55,241
Fund balances, beginning (as restated)	562,855	846,185	790,944	55,241
Fund balance, ending	<u>\$ (7,635)</u>	<u>\$ 861,172</u>	<u>\$ 3,500,159</u>	<u>\$ 2,749,469</u>

See notes to the required supplementary information.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Special Revenue Fund - 1994 Sales Tax Fund  
Budgetary Comparison Schedule  
Year Ended June 30, 2025

	Budget			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	\$ 2,800,000	\$ 3,220,000	\$ 3,296,009	\$ 76,009
Intergovernmental revenues	-	35,000	66,614	31,614
Miscellaneous- Other	53,000	49,350	45,578	(3,772)
Total revenues	2,853,000	3,304,350	3,408,201	103,851
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	389,450	408,722	421,962	(13,240)
Operating services	88,000	112,423	117,173	(4,750)
Operations and maintenance	225,500	301,318	218,784	82,534
Capital outlay	-	-	950,176	(950,176)
Total expenditures	702,950	822,463	1,708,095	(885,632)
Excess of revenues over expenditures	2,150,050	2,481,887	1,700,106	(781,781)
Other financing sources (uses):				
Proceeds from lease	-	-	917,846	917,846
Transfers out	(1,000,000)	(1,900,000)	(4,400,000)	(2,500,000)
Excess of revenues over expenditures and other financing uses	1,150,050	581,887	(1,782,048)	(2,363,935)
Fund balances, beginning	3,803,594	4,404,964	4,404,964	-
Restatement of beginning fund balance	-	-	(13,433)	(13,433)
Fund balances, beginning (as restated)	3,803,594	4,404,964	4,391,531	(13,433)
Fund balance, ending	\$ 4,953,644	\$ 4,986,851	\$ 2,609,483	\$ (2,377,368)

See notes to the required supplementary information.

AVOYELLES PARISH SHERIFF  
Marksville, 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 Employee Payroll	Contributions as a % of Covered Employee Payroll
2016	546,402	546,402	-	3,973,835	13.75%
2017	471,919	471,919	-	3,561,653	13.25%
2018	447,289	447,289	-	3,508,149	12.75%
2019	382,621	382,621	-	3,123,437	12.25%
2020	308,919	308,919	-	2,521,784	12.25%
2021	272,739	272,739	-	2,226,443	12.25%
2022	288,646	288,646	-	2,356,292	12.25%
2023	294,741	294,741	-	2,562,953	11.50%
2024	311,432	311,432	-	2,708,102	11.50%
2025	313,875	313,875	-	2,729,348	11.50%

See notes to the required supplementary information.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Schedule of Employer's Share of Net Pension Liability  
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 Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.615129%	2,741,948	4,024,330	68.13%	86.61%
2017	0.532920%	3,382,387	3,973,835	85.12%	82.10%
2018	0.487751%	2,112,095	3,561,653	59.30%	88.49%
2019	0.404541%	1,551,273	3,508,149	44.22%	90.41%
2020	0.358899%	1,697,674	3,123,437	54.35%	88.91%
2021	0.343931%	2,380,399	2,521,784	94.39%	84.73%
2022	0.305877%	(151,577)	2,226,443	-6.81%	101.04%
2023	0.317642%	2,581,751	2,356,292	109.57%	83.90%
2024	0.319722%	2,809,644	2,562,953	109.63%	83.94%
2025	0.320804%	1,938,340	2,708,102	71.58%	89.40%

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

AVOUELLES PARISH SHERIFF  
Marksville, Louisiana

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

	2018	2019	2020	2021	2022
<b>Total OPEB Liability</b>					
Service cost	\$ 241,133	\$ 191,987	\$ 279,812	\$ 209,258	\$ 205,753
Interest	403,774	414,320	396,055	295,226	271,732
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(417,122)	(1,024,509)	521,600	(1,593,973)	92,077
Changes of assumptions	-	242,635	1,292,276	731,406	(1,457,692)
Benefit payments	(44,910)	(390,210)	(411,672)	(418,640)	(441,667)
<b>Net change in total OPEB liability</b>	<u>182,875</u>	<u>(565,777)</u>	<u>2,078,071</u>	<u>(776,723)</u>	<u>(1,329,797)</u>
<b>Total OPEB liability - beginning</b>	<u>11,558,854</u>	<u>11,741,729</u>	<u>11,175,952</u>	<u>13,254,023</u>	<u>12,477,300</u>
<b>Total OPEB liability - ending</b>	<u>\$ 11,741,729</u>	<u>\$ 11,175,952</u>	<u>\$ 13,254,023</u>	<u>\$ 12,477,300</u>	<u>\$ 11,147,503</u>
Covered-employee payroll	\$ 2,878,693	\$ 2,244,748	\$ 2,312,090	\$ 2,203,568	\$ 2,269,675
Sheriff's net OPEB liability as a percentage of covered-employee payroll	407.88%	497.87%	573.25%	566.23%	491.15%
Notes to Schedule:					
Benefit Changes:	None	None	None	None	None
Changes of Assumptions:					
Discount Rate:	3.50%	3.50%	2.21%	2.16%	3.54%
Mortality:	RP-2000	RP-2000	RP-2000	RP-2014	RP-2014
Trend:	5.50%	5.50%	5.50%	4.5% to 5.5%	4.5% to 5.5%
	2023	2024	2025		
<b>Total OPEB Liability</b>					
Service cost	\$ 156,483	\$ 196,316	\$ 186,330		
Interest	397,391	389,212	420,677		
Changes of benefit terms	-	-	-		
Differences between expected and actual experience	(487,195)	298,256	(1,343,022)		
Changes of assumptions	(221,140)	(386,517)	(1,849,606)		
Benefit payments	(427,850)	(451,381)	(484,514)		
<b>Net change in total OPEB liability</b>	<u>(582,311)</u>	<u>45,886</u>	<u>(3,070,135)</u>		
<b>Total OPEB liability - beginning</b>	<u>11,147,503</u>	<u>10,565,192</u>	<u>10,611,078</u>		
<b>Total OPEB liability - ending</b>	<u>\$ 10,565,192</u>	<u>\$ 10,611,078</u>	<u>\$ 7,540,943</u>		
Covered-employee payroll	\$ 2,559,791	\$ 2,636,585	\$ 2,532,497		
Sheriff's net OPEB liability as a percentage of covered-employee payroll	412.74%	402.46%	297.77%		
Notes to Schedule:					
Benefit Changes:	None	None	None		
Changes of Assumptions:					
Discount Rate:	3.65%	3.93%	5.20%		
Mortality:	Pub-2010/2021	Pub-2010/2021	Pub-2010/2021		
Trend:	Getzen Model	Getzen Model	Getzen Model		

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

See notes to the required supplementary information.

AVOUELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to the Required Supplementary Information  
For the Year Ended June 30, 2025

(1) Budget and Budgetary Accounting

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

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

(2) Pension Plan

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

(3) Pension Plan Excess of Expenditures Over Appropriations

For the year ended June 30, 2025, the following fund had actual expenditures and other uses over appropriations:

Fund	Final Budget	Actual	Excess
Sales Tax Fund	\$ 2,722,463	\$ 6,108,095	\$ (3,385,632)

**SUPPLEMENTARY INFORMATION**

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Justice System Funding Schedule – Collecting/Disbursing Schedule  
As Required by Act 87 of the 2020 Regular Legislative Session  
Cash Basis Presentation  
June 30, 2025

	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
<b>1. Beginning Cash Balance</b>	367,536	422,336
<b>2. Collections</b>		
a. Civil Fees	847,985	514,664
b. Bond Fees	77,624	72,932
c. Cash Bonds	-	-
f. Criminal Court Costs/Fees	224,678	210,642
h. Criminal Fines – Other/Non-Contempt	165,663	158,317
j. Probation/Parole/Supervision Fees	102,903	108,191
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	403	399
n. Other	14,700	4,815
<b>Total Collected</b>	<b>1,433,956</b>	<b>1,069,960</b>
<b>3. Deductions: Collections Retained by the Avoyelles Parish Sheriff</b>		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	60,171	59,032
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	2,036	13,800
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	142,867	159,071
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	88,132	108,006
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
<b>Total Collections Retained by the Avoyelles Parish Sheriff</b>	<b>293,206</b>	<b>339,909</b>
<b>4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits</b>		
a. Collection/Processing Fees Paid to Third Party Entities	-	-
b. Civil Fee Refunds	-	-
c. Bond Refunds	-	-
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	559,611	300,756
<b>Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits</b>	<b>559,611</b>	<b>300,756</b>
<b>5. Deductions: Total Disbursements to Other Governments &amp; Nonprofits</b>	<b>526,339</b>	<b>420,435</b>
<b>6. Total Amounts Disbursed/Retained</b>	<b>1,379,156</b>	<b>1,061,100</b>
<b>7. Ending Cash Balance</b>	<b>422,336</b>	<b>431,196</b>
<b>8. Ending Balance of "Partial Payments" Collected but not Disbursed</b>	-	-
<b>9. Other Information:</b>		
I. Ending Balance of Amounts Assessed but Not Yet Collected	-	-
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	-	-

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Justice System Funding Schedule – Collecting/Disbursing Schedule (continued)  
As Required by Act 87 of the 2020 Regular Legislative Session  
Cash Basis Presentation  
June 30, 2025

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)					
Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
Avoyelles Parish Clerk of Court		R.S. 13:5530	a. Civil Fees	126,656	40,368
District Attorney for the 12th Judicial District	\$822. Criminal bail bond annual license fee	R.S. 22:822	b. Bond Fees	19,406	18,233
12th Judicial District Criminal Court Fund					
Avoyelles	\$822. Criminal bail bond annual license fee	R.S. 22:822	b. Bond Fees	19,406	18,233
12th Judicial District Public Defender	\$822. Criminal bail bond annual license fee	R.S. 22:822	b. Bond Fees	19,406	18,233
District Attorney for the 12th Judicial District		R.S. 15:571.11	h. Criminal Fines – Other/Non-Contempt	14,523	15,549
12th Judicial District Public Defender	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	h. Criminal Fines – Other/Non-Contempt	1,146	1,314
Criminalistics Laboratory North Louisiana		R.S. 40:2266.1.1	h. Criminal Fines – Other/Non-Contempt	1,146	1,314
Avoyelles Parish Clerk of Court	\$571.11. Dispositions of fines and forfeitures	R.S. 13:847	h. Criminal Fines – Other/Non-Contempt	1,146	1,314
12th Judicial District Criminal Court Fund					
Avoyelles	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	f. Criminal Court Costs/Fees	1,448	1,316
12th Judicial District Court Judicial Expense Fund		R.S. 13:996.33	f. Criminal Court Costs/Fees	7,240	6,580
12th Judicial District Court Judicial Expense Fund	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	h. Criminal Fines – Other/Non-Contempt	53,200	45,600
Avoyelles Parish Clerk of Court		R.S. 13:847	f. Criminal Court Costs/Fees	20,987	19,089
District Attorney for the 12th Judicial District		R.S. 15:571.11	f. Criminal Court Costs/Fees	49,248	47,560
12th Judicial District Public Defender		R.S. 15:571.11	f. Criminal Court Costs/Fees	61,095	57,700
Avoyelles Parish Police Jury		R.S. 15:571.11	h. Criminal Fines – Other/Non-Contempt	66,578	69,352
Avoyelles Parish Police Jury		R.S. 13:5722	f. Criminal Court Costs/Fees	22,572	20,904
Central Louisiana Juvenile Detention Center Authority	\$1093. Juvenile detention centers; special court costs	R.S. 15:1093	f. Criminal Court Costs/Fees	5,430	4,935
Department of the Treasury	Art. 887. Defendant's liability for costs; suspension of costs; no advance costs	CCRP 887 (F)(1)	f. Criminal Court Costs/Fees	2,164	1,969
Department of Public Safety and Corrections	Art. 887. Defendant's liability for costs; suspension of costs; no advance costs	CCRP 887 (C)	f. Criminal Court Costs/Fees	2,600	2,325
Public Safety Services					
Avoyelles Parish Coroner		R.S. 13:5706	f. Criminal Court Costs/Fees	2,450	1,970
LA Commission on Law Enforcement and Administration of Criminal Justice		R.S. 46:1816	f. Criminal Court Costs/Fees	4,238	4,572
Supreme Court		R.S. 13:86	f. Criminal Court Costs/Fees	272	249
Department of Wildlife and Fisheries	\$2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	1,442	1,316
Criminalistics Laboratory North Louisiana		R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	22,540	20,440

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Justice System Funding Schedule – Receiving Schedule  
As Required by Act 87 of the 2020 Regular Legislative Session  
Cash Basis Presentation  
June 30, 2025

		Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
<b>1. Ending Balance of Amounts Assessed but Not Received:</b>		-	-
<b>2. Details of Receipts from Collecting/Disbursing Agency</b>			
<b>Agency Remitting Money</b>	<b>Remittance Type</b>		
District Attorney for the 12th Judicial District	h. Criminal Fines – Other/Non-Contempt	5,660	3,700

**OTHER INFORMATION**

AVOYELLES PARISH SHERIFF  
 Marksville, Louisiana  
 General Fund

Schedule of Expenditures  
 Amended Budget (GAAP Basis) and Actual  
 For the Year Ended June 30, 2025  
 With Comparative Actual Amounts for Year Ended June 30, 2024

	2025		Variance Positive (Negative)	2024 Actual
	Amended Budget	Actual		
Current:				
Public safety -				
Personal services and related benefits:				
Sheriff salary	\$ 182,000	\$ 213,934	\$ (31,934)	\$ 196,177
Deputies salaries	4,000,000	3,657,625	342,375	3,908,597
Pension, payroll taxes, and other benefits	479,292	613,795	(134,503)	448,125
Total personal services and related benefits	<u>4,661,292</u>	<u>4,485,354</u>	<u>175,938</u>	<u>4,552,899</u>
Operating services:				
Property insurance	-	64,945	(64,945)	64,892
Hospitalization insurance	1,126,297	1,240,517	(114,220)	1,119,155
Auto insurance	4,140	6,000	(1,860)	3,450
Other insurance	78,730	788	77,942	2,076
Grant expenditures	-	11,484	(11,484)	-
Total operating services	<u>1,209,167</u>	<u>1,323,734</u>	<u>(114,567)</u>	<u>1,189,573</u>
Operations and maintenance:				
Auto maintenance and fuel	229,602	230,789	(1,187)	221,930
Bail bonds and booking fee distributions	100,791	128,907	(28,116)	118,241
Bank charges and fees	2,769	3,240	(471)	4,270
Computers and maintenance	106,023	94,658	11,365	105,605
Dues and subscriptions	60,029	119,015	(58,986)	55,437
Jail expenses	729,359	65,811	663,548	70,321
Operating leases and rentals	71,053	62,565	8,488	68,662
Medical expenses of offenders	139,633	164,549	(24,916)	138,109
Office supplies and expenses	162,528	207,308	(44,780)	186,619
Prisoner feeding and maintenance	770,172	811,840	(41,668)	805,360
Professional fees	214,315	165,150	49,165	189,450
Repairs and maintenance	135,418	97,308	38,110	96,152
Telephone expense	23,509	23,851	(342)	23,761
Supplies	127,882	87,561	40,321	125,170
Utilities	271,773	335,078	(63,305)	272,842
Other	131,564	81,371	50,193	129,138
Total operations and maintenance	<u>3,276,420</u>	<u>2,679,001</u>	<u>597,419</u>	<u>2,611,067</u>

(continued)

AVOYELLES PARISH SHERIFF  
 Marksville, Louisiana  
 General Fund

Schedule of Expenditures  
 Amended Budget (GAAP Basis) and Actual (Continued)  
 For the Year Ended June 30, 2025  
 With Comparative Actual Amounts for Year Ended June 30, 2024

	2025			
	Amended Budget	Actual	Variance Positive (Negative)	2024 Actual
Debt service-				
Principal	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Autos	100,000	57,757	42,243	95,000
Equipment	-	19,288	(19,288)	43,746
Buildings	-	143,200	(143,200)	647,445
Total capital outlay	100,000	220,245	(120,245)	786,191
Total expenditures	\$9,246,879	\$ 8,708,334	\$ 538,545	\$9,139,730

STATE OF LOUISIANA, PARISH OF AVOYELLES

AFFIDAVIT

The Honorable David Dauzat, Sheriff of Avoyelles Parish

BEFORE ME, the undersigned authority, personally came and appeared, David Dauzat, the sheriff of Avoyelles Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$43,010 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 Avoyelles Parish

SWORN to and subscribed before me, Notary, this 18 day of Sept 2025  
in my office in the MacKsville, Louisiana.  
(City/Town)



(Signature)

Jessie L. Mayeux (Print), # 465  
Notary Public

\_\_\_\_\_  
(Commission)

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

# Champagne & Company, LLC

Certified Public Accountants

Russell F. Champagne, CPA, CGMA\*  
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\*A Professional Accounting Corporation

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

The Honorable David Dauzat  
Avoyelles Parish Sheriff  
Marksville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Avoyelles Parish Sheriff, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Avoyelles Parish Sheriff's basic financial statements and have issued our report thereon dated March 20, 2026.

### Report on Internal Control over Financial Reporting

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

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

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

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

As part of obtaining reasonable assurance about whether the Avoyelles Parish Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of prior and current year audit findings and management's corrective action plan as items, 2025-003 and 2025-004.

## **Avoyelles Parish Sheriff's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Avoyelles Parish Sheriff's response to the findings identified in our audit and described in the accompanying schedule of prior and current year audit findings and management's corrective action plan. The Avoyelles Parish Sheriff's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

***Champagne & Company, LLC***  
Certified Public Accountants

Breaux Bridge, Louisiana  
March 20, 2026

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

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

I. Prior Year Findings:

Internal Control over Financial Reporting

2024-001 – Inadequate Segregation of Accounting Duties; Year Initially Occurred - 2020

Finding:

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

Status:

Unresolved. See item 2025-001.

2024-002 – Inadequate Controls over Financial Statement Preparation; Year Initially Occurred – 2020

Finding:

The Sheriff does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.

Status:

Unresolved. See item 2025-002.

Compliance

There were no findings reported at June 30, 2024.

Management Letter Items

There were no items at June 30, 2024.

II. Current Year Findings and Management's Corrective Action Plan:

Internal Control Over Financial Reporting

2025-001 – Inadequate Segregation of Accounting Duties; Year Initially Occurred—2020

Condition and Criteria:

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

(continued)

AVOUELLES PARISH SHERIFF  
Marksville, Louisiana

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

Effect:

This condition represents a material weakness in the internal control of the Sheriff.

Cause:

The condition resulted because of the small number of employees in the accounting department.

Recommendation:

No plan is considered necessary due to the fact that it would not be cost effective to implement a plan.

Management's Corrective Action Plan:

Sheriff David Dauzat has determined that it is not feasible to achieve adequate segregation of functions within the accounting system. No plan is considered necessary.

2025-002 – Inadequate Controls over Financial Statement Preparation; Year Initially Occurred—2020

Condition and Criteria:

The Sheriff does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.

Effect:

This condition represents a material weakness in the internal control of the Sheriff.

Cause:

The condition resulted because the Sheriff's personnel does not have the qualifications and training to apply GAAP in recording the entity's financial transactions or preparing the financial statements.

Recommendation:

The Sheriff should consider outsourcing this task to its independent auditors and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

(continued)

AVOUELLES PARISH SHERIFF  
Marksville, Louisiana

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

Management's Corrective Action Plan:

Sheriff David Dauzat evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interest of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.

Compliance

2025-003 – Noncompliance with Louisiana Local Government Budget Act; Year Initially Occurred – 2025

Condition and Criteria:

Louisiana Revised Statutes (LSA-R.S.) 39:1301-1315, known as the Local Government Budget Act, requires that the budget be amended when actual expenditures and other uses plus projected expenditures and other uses are exceeding budgeted expenditures and other uses by five percent or more. The Sheriff's expenditures and other uses of the Sales Tax Fund exceeded budgeted expenditures and other uses by approximately 124.3%.

Effect:

This condition represents a violation of the Louisiana Local Government Budget Act.

Cause:

The condition resulted because the Sheriff did not adequately amend the budget for transfers out from the Special Revenue Fund to the General Fund and for lease transactions.

Recommendation:

The Sheriff should amend the budget to account for planned transfers and for lease transactions.

Management's Corrective Action Plan:

Sheriff David Dauzat is now aware that actual transfers should not exceed budgeted transfers and that lease transactions should be budgeted. This will be properly considered in future budget amendments.

(continued)

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

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

2025-004 – Noncompliance with the Louisiana Audit Law; Year Initially Occurred – 2025

Condition and Criteria:

Louisiana Revised Statutes (LSA-R.S.) 24:513-514, known as the Louisiana Audit Law, requires the audit report to be completed within six months of the close of the entity's fiscal year. The Sheriff's audit report was not completed within six months of the close of the entity's fiscal year.

Effect:

This condition represents a violation of the Louisiana Audit Law.

Cause:

This condition resulted because the Sheriff's office was unable to timely provide sufficient appropriate information regarding its Justice System Reporting Schedules created by Act 87 of the Louisiana 2020 Regular Legislative Session which prevented the audit report from being completed within six months of the close of the entity's fiscal year.

Recommendation:

The Sheriff's office should establish procedures to ensure compliance with the Louisiana Audit Law and to ensure the audit report can be completed within six months of the close of the entity's fiscal year.

Management's Corrective Action Plan

The Sheriff's office will establish procedures to ensure compliance with the Louisiana Audit Law and to ensure the audit report can be completed within six months of the close of the entity's fiscal year.

Management Letter Items

There are no items reported at June 30, 2025.

**AVOYELLES PARISH SHERIFF**

Marksville, Louisiana

Statewide Agreed-Upon Procedures Report

Year Ended June 30, 2025

# Champagne & Company, LLC

## Certified Public Accountants

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### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES FOR THE YEAR ENDED JUNE 30, 2025

To the Management of Avoyelles Parish Sheriff and the Louisiana Legislative Auditor:

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

The Avoyelles Parish Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 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:

#### ***1) Written Policies and Procedures***

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

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

*No exceptions noted.*

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

*Written policies and procedures do not address how vendors are added to the vendor list.*

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

*No exceptions noted.*

iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections

for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

*No exceptions noted.*

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

*Written policies and procedures do not address the approval process for employee rates of pay or approval and maintenance of pay rate schedules.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*Written policies and procedures do not address the items mentioned above.*

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

*No exceptions noted.*

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

*We performed the procedure and discussed the results with management.*

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

*No exceptions noted.*

## **2) Board or Finance Committee**

---

*The Avoyelles Parish Sheriff is not required to maintain minutes; therefore, these steps are not applicable.*

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and
  - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
  - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
  - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

### 3) *Bank Reconciliations*

---

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

*Obtained a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Management identified the entity's main operating account. Obtained bank statements and reconciliations for the main operating account and 4 additional accounts for one random month during the period.*

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

*No exceptions noted.*
- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and
 

*No exceptions noted.*
- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

*Two bank reconciliations tested did not have documentation reflecting research of reconciling items that have been outstanding for more than twelve months from the statement closing date.*

#### 4) Collections (excluding electronic funds transfers)

---

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

*Obtained a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete.*

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

*Obtained a listing of collection locations for each deposit site and management's representation that the listing is complete. Obtained written policies and procedures relating to employee job duties.*

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

*At one cash collection location tested, a cash drawer is shared between employees.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*The bond policy for theft does not cover all employees who have access to cash.*

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

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

---

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

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

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

*Obtained a listing of those employees involved with non-payroll purchasing and payment functions. Obtained written policies and procedures relating to employee job duties.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*The employee responsible for processing payments is also responsible for adding modifying vendor files. The vendor files are not periodically reviewed for changes.*

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

*No exceptions noted.*

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

*No exceptions noted.*

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's

representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and

*Obtained the entity's non-payroll disbursement transaction population and management's representation that the population is complete.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

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

*Obtained 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 names of the persons who maintained possession of the cards and obtained management's representation that the listing is complete.*

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

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

*No exceptions noted.*

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

*No exceptions noted.*

- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions

subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

*No exceptions noted.*

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

---

*Travel and Travel Related Expense Reimbursements (excluding card transactions) was not tested at June 30, 2025 (Year 2) due to the fact that there were no exceptions noted in the prior year (Year 1).*

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected
- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana ([doa.la.gov/doa/ost/ppm-49-travel-guide/](http://doa.la.gov/doa/ost/ppm-49-travel-guide/)) or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov));
  - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
  - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
  - iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

## **8) Contracts**

---

*Contracts was not tested at June 30, 2025 (Year 2) due to the fact that there were no exceptions noted in the prior year (Year 1).*

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and
- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
  - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
  - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

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

## 9) Payroll and Personnel

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

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

*No exceptions noted.*

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

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

*No exceptions noted.*

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

*No exceptions noted.*

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

*No exceptions noted.*

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

*No exceptions noted.*

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

*No exceptions noted.*

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

*No exceptions noted.*

## 10) Ethics

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A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

*No exceptions noted.*

- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

*There were no changes to the entity's ethics policy, therefore this test was not applicable.*

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

*No exceptions noted.*

## 11) Debt Service

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

*No exceptions noted.*

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

*The Avoyelles Parish Sheriff did not have any bonds/notes outstanding at the end of the fiscal period; therefore, this test was not applicable.*

## 12) Fraud Notice

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

*The Avoyelles Parish Sheriff did not have misappropriations of public funds and assets during the fiscal period; therefore, this test was not applicable.*

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

*No exceptions noted.*

## 13) Information Technology Disaster Recovery/Business Continuity

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*Information Technology Disaster Recovery/Business Continuity was not tested at June 30, 2025 (Year 2) due to the fact that it was not required to be tested in Year 2.*

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.
- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency’s information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
  - Hired before June 9, 2020 - completed the training; and
  - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

#### ***14) Prevention of Sexual Harassment***

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*Prevention of Sexual Harassment was not tested at June 30, 2025 (Year 2) due to the fact that there were no exceptions noted in the prior year (Year 1).*

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).
- C. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
  - i. Number and percentage of public servants in the agency who have completed the training requirements;
  - ii. Number of sexual harassment complaints received by the agency;
  - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
  - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

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

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

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

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

***Champagne & Company, LLC***  
Certified Public Accountants

Breaux Bridge, Louisiana  
March 20, 2026

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Management's Response to Statewide Agreed-upon Procedures  
For the Year Ended June 30, 2025

Management Response to Item:

- |            |  |
|------------|--|
| 1A-ii,v,ix | Management will update its policies and procedures to meet the requirements set forth by the Statewide Agreed Upon Procedures.   |
| 3A-iii     | Management will document research done for outstanding items that have been outstanding more than twelve months from the statement closing date.   |
| 4B-i       | Management will consider changing their procedures to ensure cash drawers are not shared between employees, but management is comfortable with the compensating controls in place over the shared cash drawer. |
| 4C         | Management will ensure that all employees who have access to cash are covered by a bond policy for theft.  |
| 5B-iii     | Management will consider changing their procedures to have the employee responsible for processing payments to not add/modify vendor files or have the vendor files periodically reviewed.                     |