



“NATIONALLY ACCREDITED”

LAFOURCHE PARISH SHERIFF

THIBODAUX, LOUISIANA

Annual Financial Report
Year Ended June 30, 2025

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LAFOURCHE PARISH SHERIFF

Thibodaux, Louisiana

Annual Financial Statements
As of and for the Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Honorable Craig Webre
Lafourche Parish Sheriff
Thibodaux, Louisiana

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards* and the *Louisiana Governmental Audit Guide* 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, *Government Auditing Standards* and the *Louisiana Governmental Audit Guide*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules – General Fund and Special Revenue Fund, the Schedule of Changes in Total OPEB Liability and Related Ratios, the Schedule of Proportionate Share of Net Pension Liability, and the Schedule of Pension Contributions on pages 46-50 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The Combining Schedule of Fiduciary Net Position, the Combining Schedule of Changes in Amounts Due to Taxing Bodies and Others, the Sheriff's Affidavit, the Schedule of 2024 Tax Roll and Collections, the Schedule of Compensation, Benefits and Other Payments to Agency Head, and the Schedule of Justice System Funding – Collecting and Disbursing on pages 52-59, are presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 65-66 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of basic financial statements. Such

information is the responsibility of management and was derived from and related 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, combining schedule of fiduciary net position, the combining schedule of changes in amounts due to taxing bodies and others, the schedule of compensation, benefits and other payments to agency head, the schedule of justice system funding – collecting and disbursing and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2025, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's the 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 Sheriff's internal control over financial reporting and compliance.



Thibodaux, Louisiana
December 18, 2025

Financial Statements

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

LAFOURCHE PARISH SHERIFF

Thibodaux, Louisiana

Statement of Net Position

Governmental Activities

June 30, 2025

ASSETS

Cash and cash equivalents	\$ 4,036,582
Receivables	741,155
Due from other governments	4,518,934
Investments	32,086,147
Capital assets:	
Nondepreciable	6,271,979
Depreciable, net of accumulated depreciation and amortization	52,064,467
Total assets	<u>99,719,265</u>

DEFERRED OUTFLOWS OF RESOURCES

Other post-employment benefit plan	6,664,307
Pension liability	6,578,751
Total deferred outflows of resources	<u>13,243,058</u>
Total assets and deferred outflows of resources	<u>112,962,323</u>

LIABILITIES

Accounts payable & accrued expenses	1,044,826
Salaries and benefits payable	2,820,097
Due to taxing bodies and others	4,859
Accrued interest payable	378,669
Unearned federal grant funds	563,408
Long-term liabilities:	
Due within one year	2,737,269
Due after one year	42,956,896
Net Pension Liability	14,904,442
Postemployment benefit obligation payable	15,134,986
Total liabilities	<u>80,545,452</u>

DEFERRED INFLOWS OF RESOURCES

Other post-employment benefit plan	13,989,808
Pension liability	2,138,256
Total deferred inflows of resources	<u>16,128,064</u>

NET POSITION

Net Investment in capital assets	17,667,977
Restricted - debt service	4,094,647
Unrestricted (deficit)	<u>(5,473,817)</u>
Total net position	<u>16,288,806</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 112,962,323</u>

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

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Statement of Activities
For the Year Ended June 30, 2025

Activities	Expenses	Program Revenues		Net Expense and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Public safety	\$ 47,749,324	\$ 14,461,324	\$ 1,617,419	\$ (31,670,580)
Interest expense	1,510,048	-	-	(1,510,048)
Total	\$ 49,259,372	\$ 14,461,324	\$ 1,617,419	\$ (33,180,628)
General revenues:				
Property taxes				\$ 8,706,775
Sales and use taxes				17,637,660
State revenue sharing				188,226
Supplemental pay				1,618,790
Other intergovernmental				4,002,545
Nonemployee pension contributions				1,320,448
Interest earnings				1,478,906
Other income				538,881
Total general revenues				35,492,230
Change in net assets				2,311,602
Net position - beginning, as previously reported				14,271,079
Adjustment - implementation of GASB 101				(293,874)
Net position - beginning, as adjusted				13,977,205
Net position - ending				\$ 16,288,806

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

Fund Financial Statements (FFS)

Major Funds Descriptions

General Fund

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

Special Revenue Fund

To account for the 0.02 cent sales tax revenue received for the construction and operation of the Correctional Complex.

Non-Major Funds Descriptions

Capital Projects Fund

To account for the acquisition, planning, construction and/or renovation of buildings and equipment.

Debt Service Fund

To account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Balance Sheet - Governmental Funds
June 30, 2025

	General Fund (Major)	Special Revenue Fund (Major)	Capital Projects Fund (Non-Major)	Debt Service Fund (Non-Major)	Total
ASSETS					
Cash and cash equivalents	\$ 3,820,012	-	\$ 210,343	\$ 6,227	\$ 4,036,582
Investments	20,216,629	\$ 9,745,795	2,123,723	-	32,086,147
Receivables	741,155	-	-	-	741,155
Due from other governments	3,660,084	431,618	427,232	-	4,518,934
TOTAL ASSETS	28,437,881	10,177,413	2,761,298	6,227	41,382,819
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued expenses	843,281	-	201,544	-	1,044,826
Salaries and related expenses payable	2,822,408	-	-	-	2,822,408
Due to taxing bodies and others	4,859	-	-	-	4,859
Unearned federal funding	563,408	-	-	-	563,408
Total Liabilities	4,233,956	-	201,544	-	4,435,500
Equity and Other Credits:					
Fund balances:					
Restricted for Correctional Complex	-	7,538,113	-	-	7,538,113
Committed for Transitional Work Program	40,027				40,027
Committed for SELA Crime Lab	29,583				29,583
Committed for capital projects	-	-	2,559,754	-	2,559,754
Committed for debt service	1,449,120	2,639,300	-	6,227	4,094,647
Committed for insurance	1,500,000	-	-	-	1,500,000
Committed for disasters	1,500,000	-	-	-	1,500,000
Assigned for drug interdiction	450,093	-	-	-	450,093
Unassigned	19,235,103	-	-	-	19,235,103
Total Equity and Other Credits	24,203,925	10,177,413	2,559,754	6,227	36,947,319
TOTAL LIABILITIES AND FUND BALANCES	\$ 28,437,881	\$ 10,177,413	\$ 2,761,298	\$ 6,227	\$ 41,382,819

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

LAFOURCHE PARISH SHERIFF
Thibodaux, 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		\$ 36,947,318
Total net position reported for governmental activities in the statement of net positions is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets are reported below and are shown net of accumulated depreciation and amortization as of year end:		
Right to use leases	\$ 3,119,197	
Right to use software subscriptions	218,575	
Land	1,475,867	
Construction in progress on capital assets	4,796,112	
Buildings and other depreciable capital assets	<u>48,729,006</u>	58,338,757
Deferred outflows and inflows of resources at June 30, 2025		
Deferred outflows - pension related	6,578,751	
Deferred outflows - OPEB related	6,664,307	
Deferred inflows - pension related	(2,138,256)	
Deferred inflows - OPEB related	<u>(13,989,808)</u>	(2,885,006)
Long-term liabilities are not reported as fund liabilities because they are not due and payable in the current period, but they are presented as liabilities in the statement of net position. Those liabilities consist of:		
Accrued interest payable	(378,669)	
Bonds, Certificates of Indebtedness, and Other Obligations payable	(45,694,165)	
Other post-employment benefits payable	(15,134,986)	
Net pension liability	<u>(14,904,442)</u>	<u>(76,112,263)</u>
Total net position of governmental activities at June 30, 2025		\$ <u><u>16,288,806</u></u>

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

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

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

	General Fund (Major)	Special Revenue Fund (Major)	Capital Projects Fund (Non-major)	Debt Service Fund (Non-major)	Total
Revenues:					
Ad valorem taxes	8,706,775	\$ -	\$ -	\$ -	\$ 8,706,775
Sales and use taxes	13,152,306	4,485,354	-	-	17,637,660
Intergovernmental	6,606,873	-	820,108	-	7,426,981
Charges for services	14,319,617	-	-	-	14,319,617
Forfeitures and restitution	141,707	-	-	-	141,707
Interest income	927,283	437,421	134,447	-	1,499,150
Other	538,881	-	-	-	538,881
Total revenues	44,393,441	4,922,775	954,554	-	50,270,770
Expenditures:					
Public safety:					
Salaries and related benefits	29,904,958	-	-	-	29,904,958
Operating & maintenance expenses	3,893,288	-	-	3,500	3,896,788
Law enforcement expenditures	8,581,819	-	-	-	8,581,819
Debt service:					
Principal retirement	1,140,326	-	-	1,400,000	2,540,326
Interest	196,783	-	-	1,240,352	1,437,135
Capital outlay	1,555,438	-	1,535,590	-	3,091,028
Other	55,195	-	-	-	55,195
Total expenditures	45,327,806	-	1,535,590	2,643,852	49,507,248
Excess (Deficiency) of revenues over expenditures	(934,365)	4,922,775	(581,035)	(2,643,852)	763,522
Other Financing Sources (Uses):					
Transfers in (out)	1,900,000	(4,544,000)	-	2,644,000	-
Lease & equipment financing	1,079,107	-	-	-	1,079,107
Total other financing sources (uses)	2,979,107	(4,544,000)	-	2,644,000	1,079,107
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	2,044,742	378,775	(581,035)	148	1,842,629
Fund Balance, beginning, as previously reported	22,453,057	9,798,638	3,140,789	6,079	35,398,563
Adjustment - implementation of GASB 101	(293,874)	-	-	-	(293,874)
Fund Balance, beginning, as adjusted	22,159,183	9,798,638	3,140,789	6,079	35,104,689
Fund Balance, ending	<u>\$ 24,203,925</u>	<u>\$ 10,177,413</u>	<u>\$ 2,559,754</u>	<u>\$ 6,227</u>	<u>\$ 36,947,318</u>

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

LAFOURCHE PARISH SHERIFF
Thibodaux, 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 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 1,842,629
Total change in net position reported for governmental activities in the Statement of Activities is different because:	
Revenues that are not available to pay current obligations are not reported in the fund financial statements, but they are presented as revenues in the Statement of Activities as Non-employer contributions to cost-sharing plan	1,320,448
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. This is the amount by which the capital outlay exceeded depreciation expense and capital outlay removals in the current period.	(339,795)
Governmental funds report lease & certain software subscription payments as expenditures. However, in the Statement of Activities, the right to use the leased asset is amortized over the life of the lease, the repayment reduces long-term liabilities, and an interest expense is incurred.	93,783
Long-term liabilities are not due and payable in the current period and, therefore are not reported in the governmental funds, but rather are recognized as expenditures when due. All liabilities are reported in the Statement of Net Position. This is the amount by which debt service payments exceed interest expense.	2,578,744
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on an accrual basis.	(111,331)
Effect on net income for the change in interest receivable on accrual basis	(20,245)
Generally expenditures recognized in the fund financial statements are limited to only those that use current financial resources but expenses and liability are reported in the statement of activities when they are incurred.	
Pension expense	\$ (2,166,911)
Accrued post-employment benefits	193,387
	(1,973,524)
Acquisition of new loans and new lease obligations are a financing source in governmental-funds. They are not revenue in the statement of activities; issuing debt increases long-term liabilities in the statement of net assets.	(1,079,107)
Total changes in net position per Statement of Activities	<u>\$ 2,311,602</u>

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

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Statement of Fiduciary Net Position
Custodial Funds
June 30, 2025

ASSETS

Cash and cash equivalents	\$ 11,337,371
Due from general fund	4,859
Due from others	<u>1,347</u>
Total Assets	<u><u>11,343,576</u></u>

LIABILITIES

Due to general fund	311,588
Due to taxing bodies and others	<u>11,031,989</u>
Total liabilities	<u><u>\$ 11,343,576</u></u>

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

Notes to the Financial Statements

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2025

INTRODUCTION

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

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

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed below. The accompanying basic financial statements have been prepared in conformity with the requirements of the industry audit guide, *Audits of State and Local Governmental Units*.

A. REPORTING ENTITY

Under Governmental Accounting and Financial Standards, the financial reporting entity consists of the primary government and its component units. As the governing authority of the parish, the Lafourche Parish Council is considered to be the primary government for financial reporting purposes for the Parish of Lafourche.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2025

Component units are defined as legally separate organizations for which the elected officials of the primary government are financially accountable. The criteria used in determining whether financial accountability exists include:

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

Management has determined that the Lafourche Parish Sheriff is not considered a component unit of the parish if applying the criteria above. Instead the Sheriff is considered to be a "standalone" special purpose government. This decision is based on the following:

1. The Sheriff enjoys a separate legal standing from the Parish Council and other governmental entities. The Sheriff has the ability to sue or be sued in its own name.
2. The Parish Council does not appoint the Sheriff. The Sheriff's position was created by Article V, Section 27 of the Louisiana Constitution of 1974. The Sheriff is a separately elected official elected by the citizenry in a general, popular election.
3. The Parish Council does not have the ability to impose its will on the Sheriff. The Parish Council cannot remove the Sheriff from office. The Sheriff adopts its own budget separate and apart from the Parish Council and other local governmental entities. The day-to-day operations of the Sheriff's office are under the responsibility and control of no one other than the Sheriff.
4. The Sheriff does not provide a significant financial benefit or burden to the Parish Council. While the Parish Council does provide the Sheriff with a certain amount of its office space at no cost and pays a certain amount of operating expenses on behalf of the Sheriff, these transactions are not considered significant enough to make the Parish Council financially accountable for the Sheriff's Office.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2025

5. The Sheriff is not fiscally dependent on the Parish. The primary sources of funding for the Sheriff include ad valorem taxes, sales tax revenue, and commissions earned from collecting taxes, licenses and fees on behalf of other governmental entities. The Parish Council does not have the authority to approve or modify the Sheriff's budget. The Law Enforcement District, of which the Sheriff serves as Chief Executive Officer, can levy taxes and issue debt without approval of the Parish Council.

Therefore, the accompanying financial statements of the Sheriff are separate and apart from the Parish Council. The financial statements only include all funds and account groups, as well as component units, of the Sheriff. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector of Lafourche Parish are reported within the Sheriff's financial report as an Agency Fund.

B. BASIS OF PRESENTATION

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. 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, liabilities, and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

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

Fund Financial Statements (FFS)

The accounts of the Sheriff are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2025

set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistently with legal and managerial requirements.

The various funds of the Sheriff are all classified as governmental. The emphasis on fund financial statements is on major governmental funds. 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/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the Sheriff are described below:

Governmental Funds –

General Fund - The General Fund, as provided by Louisiana Revised Statute (R.S.) 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state or federal laws according to the Sheriff's policy.

Capital Projects Funds – These funds account for the acquisition, planning, construction and/or renovation of buildings and improvements.

Debt Service Fund – This fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Special Revenue Fund – This fund accounts for the 0.02 cent sales tax revenue received for the construction and operation of the detention center facility.

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category are custodial funds. The custodial funds are used as depositories for civil suits, cash bonds, taxes, fees, etc. cetera. Disbursements from these funds are

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made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. These funds are custodial in nature and do not involve measurement of results of operations. Consequently, the custodial funds have no measurement focus, but use the modified accrual basis of accounting.

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.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental 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 at the end of the period.
- b. The government-wide financial statements utilize 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) and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Fund equity is classified as net position.

Basis of Accounting

In the government-wide statement of net position and activities, governmental 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,

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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 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 government considers revenues to be available if they are collected within 60 days. 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.

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 and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

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

Federal and state grants are recorded when the expenditures have been incurred or when grant requirements have otherwise been met.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned.

Expenditures

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

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

D. BUDGET PRACTICES

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

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

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

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

E. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. They are stated at cost, which approximates market.

F. INVESTMENTS

Under state law, the Sheriff may deposit funds with a fiscal agent 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 United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. In

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addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. In accordance with GASB Codification Section 150, investments meeting the criteria in the Statement are stated at fair value, which is quoted market prices.

G. INVENTORY

Physical inventories consist of expendable supplies held for consumption. Because these inventories are expended within one operating cycle they are recorded as expenditures when purchased and are not recorded as an inventory asset.

H. CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of \$5,000 or more and with an initial useful life that extends beyond one year are capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows:

Buildings	20 years
Leasehold improvements	20 years
Office equipment & furniture	5 years
Law enforcement weapons & equipment	5 years
Vehicles	5 years

I. COMPENSATED ABSENCES

Full-time employees of the Sheriff earn 80 hours paid sick leave each calendar year. Unused sick leave at year end is placed in a "bank" to exclusively be used for catastrophic leave and/or terminal leave, up to a maximum of 960 hours. The cost of leave is recognized as a current year expenditure in the General Fund when leave is actually taken. Sick leave is forfeited upon termination.

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Full-time employees of the Sheriff can earn up to 160 hours per calendar year of annual leave, depending on their length of employment. Unused annual leave at the end of the calendar year will be placed in a Terminal/Catastrophic Leave bank exclusively to be used for catastrophic leave and/or terminal leave, up to the maximum of 960 hours. Hours beyond this 960-hour limit are forfeited. An employee who separates employment by choice may be eligible for payment of the remaining unused annual leave granted in the current year.

Certain employees classified as non-law enforcement personnel, nonexempt law enforcement personnel, or supervisors who are exempt from the Fair Labor Standards Act may accumulate either compensatory time or overtime pay. The maximum compensatory time, which may be accumulated by any employee is one hundred hours. Upon termination, these employees are paid for their accumulated unused compensatory time at an "hour for hour" rate.

J. 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.

K. 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 that are attributable to the acquisition, construction, or improvement of those assets.
- b. *Restricted net position* - Consists of net position with constraints placed on the use by either (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* – All other net positions that do not meet the definition of “net investment in capital assets” or “restricted”.

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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.

In the fund financial statements, governmental fund equity is classified as fund balance. As such, fund balance of the governmental fund 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.
- e. *Unassigned* - all other spendable amounts.

Explanations of the nature and purpose of the designations of Sheriff's fund balances are as follows:

- a. *Restricted for Correctional Complex* – represents assets reserved to pay for construction, operation or debt service related to the correctional complex.
- b. *Committed for Transitional Work Program* – represents assets reserved for the transitional work program.
- c. *Committed for capital projects* - represents assets reserved to fund capital projects associated with the acquisition, planning, construction and/or renovation of buildings and improvements.
- d. *Committed for SELA Crime Lab* - represents assets reserved to fund the SELA Crime Lab.
- e. *Committed debt service* - represents assets reserved to fund the upcoming years debt service obligations.
- f. *Assigned for insurance* – represents assets reserved to fund insurance premiums, deductibles, and claims.
- g. *Assigned for drug interdiction* - represents assets reserved to be used solely for drug interdiction.

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- h. *Assigned for Disasters* - represents assets reserved for emergency funding in the event of disaster, such as a hurricane.

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

L. INTERFUND TRANSACTIONS

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

M. BAD DEBTS

Uncollectible amounts due for accounts receivable are recognized as bad debts at the time information becomes available, which would indicate the uncollectibility of the particular receivable. Due to immateriality, no allowance for uncollectible receivables was made at June 30, 2025.

N. USE OF 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.

O. SUBSEQUENT EVENT REVIEW

The Sheriff has evaluated subsequent events through December 18, 2025, the date the financial statements were available to be issued.

NOTE 2 CASH AND CASH EQUIVALENTS

Under Louisiana law, the Sheriff may deposit funds within a fiscal agent bank 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

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banks organized under Louisiana law and national banks having principal offices in Louisiana. June 30, 2025, the sheriff has cash and interest-bearing deposits (book balances) as follows:

	Government- wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Demand deposits	4,036,582	1,240,951	5,277,533
Interest-bearing deposits	-	10,075,383	10,075,383
Undeposited funds	-	21,037	21,037
Total cash and cash equivalents	<u>\$ 4,036,582</u>	<u>\$ 11,337,371</u>	<u>\$ 15,373,953</u>

Custodial credit risk for deposits is the risk that in the event of a failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. 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 or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

At June 30, 2025, the Sheriff has \$15,619,265 in deposits (collected) bank balance. Federal deposit insurance secured \$1,000,000 of the deposit total while the remaining deposits were secured by collateral held by the pledging bank's agent in the Sheriff's name. As of June 30, 2025, the Sheriff's bank balance was not exposed to custodial credit risk.

NOTE 3 INVESTMENTS

Investments held at June 30, 2025, consist of \$30,974,223 in the Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

GASB Statement No. 40 *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

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LAMP is an investment pool that, to the extent practical, invest in a manner consistent with GASB No. 79. The following facts are relevant for investment pools:

- a. Credit risk: LAMP is rated AAAM by Standard & Poor's.
- b. Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- c. Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- d. Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 56 days as of June 30, 2025.
- e. Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net position value of the pool shares. LAMP, Inc. is subject to regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

A portion of the Sheriff's investments in LAMP, \$9,745,795, is restricted for use for the construction, operation, and payment of debt service related to the Correctional Complex and are reported under the Special Revenue Fund and the Capital Project Fund.

The Sheriff's investments also include a certificate of deposit held with a local bank. The amount of the certificate is \$1,111,925 with an initial maturity of three months. The maturity date is August 29, 2025. The interest rate is 4.25% and is paid monthly. The certificate is covered by collateral held by the pledging bank's agent in the Sheriff's name and is therefore, not exposed to credit risk.

NOTE 4 RECEIVABLES

The receivables of \$741,155 at June 30, 2025, are as follows:

Ad valorem taxes	\$ 32,332
Amounts due for commissions	29,551
Amounts due for services	<u>679,272</u>
Total receivables	<u>\$ 741,155</u>

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The Sheriff considers all receivables to be collectible; therefore, no allowance has been established for doubtful accounts.

NOTE 5 DUE FROM OTHER GOVERNMENTS

The amounts due from other governments of at June 30, 2025 is as follows:

	General Fund	Special Revenue Fund	Capital Projects Fund	Total – Governmental Funds
State of Louisiana:				
Video Poker	\$152,039			\$152,039
Maintenance of prisoners	410,102			410,102
Other	486,825		\$254,924	741,749
Total	<u>1,048,966</u>		<u>254,924</u>	<u>1,303,890</u>
Federal Government:				
Federal Grants	255,677		172,307	427,975
US Marshals Service	117,294		-	117,294
Total	<u>372,961</u>		<u>172,307</u>	<u>545,268</u>
Lafourche Parish Gov't	220,277			220,277
Lafourche School Board	1,746,232	\$431,618		2,177,850
Other	271,648			271,648
Total	<u>2,238,158</u>	<u>431,618</u>	<u>-</u>	<u>2,669,775</u>
Total Due fr Other Gov'ts	<u>\$3,660,084</u>	<u>\$431,618</u>	<u>\$427,232</u>	<u>\$4,518,934</u>

NOTE 6 CHANGES IN CAPITAL ASSETS

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

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Capital assets not being depreciated or amortized:				
Land	\$ 1,475,867	\$ -	\$ -	\$ 1,475,867
Construction in progress	3,673,806	1,535,590	(413,284)	4,796,112
Total capital assets not being depreciated or amortized	5,149,672	1,535,590	(413,284)	6,271,979

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	Balance			Balance
	June 30, 2024	Additions	Deletions	June 30, 2025
Capital assets being depreciated or amortized:				
Intangible right to use lease - building	1,356,790	169,555	-	1,526,345
Intangible right to use lease - vehicles	3,213,733	907,330	(60,146)	4,060,917
Intangible right to use software subscriptions	798,667	-	(345,945)	452,722
Equipment and furniture	5,961,800	742,863	(2,500)	6,702,164
Vehicles and watercraft	3,575,643	143,302	(267,705)	3,451,240
Buildings and improvements	58,406,495	5,672	-	58,412,166
Total capital assets being depreciated and amortized	73,313,128	1,968,722	(676,296)	74,605,554
Less accumulated depreciation or amortization for:				
Intangible right to use lease - building	(516,347)	(183,740)	-	(700,087)
Intangible right to use lease - vehicles	(1,119,653)	(694,595)	46,270	(1,767,978)
Intangible right to use software arrangements	(194,062)	(109,274)	69,189	(234,147)
Equipment and furniture	(4,674,351)	(377,053)	2,250	(5,049,154)
Vehicles and watercraft	(3,171,785)	(73,423)	243,219	(3,001,989)
Buildings and improvements	(9,909,006)	(1,878,976)	-	(11,787,982)
Total accumulated depreciation or amortization	(19,585,204)	(3,317,062)	360,928	(22,541,338)
Capital assets, being depreciated or amortized, net	53,727,924	(1,348,339)	(315,369)	52,064,216
Total capital assets, net	\$ 58,877,596	\$ 187,251	\$ (728,652)	\$ 58,336,194

Depreciation expense of \$2,329,452 and amortization expense of \$987,609 for the year ended June 30, 2025, was charged to public safety.

NOTE 7 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 property taxes. Ad valorem taxes are levied on the assessed value listed as of the prior January 1 for all real property, merchandise and moveable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. A reevaluation of all real property is required to be completed no less than every four years. Taxes are due and payable December 31st with interest being charged on payments after January 1st. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amount of the taxes. The tax rate for the year ended June 30, 2025, which is the 2024 tax roll, was 10.5 mills per \$1,000 of assessed valuation on property within the Parish for the purpose of maintaining and operating the Sheriff's office.

The assessed value within the Parish was \$1,032,734,325 in 2024. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property tax. In 2024, this homestead exemption was valued at \$187,403,898.

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The following are the principal taxpayers for the parish:

	2024 Assessed Valuation	% of Total Assessed Valuation
Loop, LLC	23,232,620	2.25%
Mars Oil Pipeline Company	22,567,000	2.19%
Entergy Louisiana LLC	23,748,730	2.30%
Galliano Marine Service	17,479,060	1.69%
Halliburton Energy Service	16,503,440	1.60%

NOTE 8 TAX COLLECTOR ENDING CASH BALANCE

The amount of cash on hand at year end was \$8,587,090. The unsettled balances of the tax accounts at June 30, 2025 are following:

Collection of current and prior year taxes, not settled	\$ 560,772
Protest taxes	<u>8,026,319</u>
Total	<u>\$ 8,587,090</u>

NOTE 9 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

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

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

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

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

Inactive employees/beneficiaries currently receiving benefit payments	81
Active employees	314
	<u>395</u>

Total OPEB Liability

The Sheriff's total OPEB liability is \$15,134,986 as of the measurement date June 30, 2025, the end of the fiscal year.

Actuarial Assumptions and other inputs – The total OPEB liability in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, including inflation
Discount rate	3.93%
	5.20% annually
Healthcare cost trend rates	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 over the 52 weeks immediately preceding the applicable measurement dates.

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

Changes in the Total OPEB Liability

Balance at June 30, 2024	\$ 24,549,341
Changes for the year:	
Service cost	383,725
Interest	972,329
Differences-expected & actual experience	(5,542,605)
Changes in assumptions	(4,670,318)
Benefit payments and net transfers	(557,486)
Net changes	<u>(9,414,355)</u>
Balance at June 30, 2025	<u>\$ 15,134,986</u>

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

	1.0% Decrease (4.20%)	Current Discount Rate (5.20%)	1.0% Increase (6.20%)
Total OPEB liability	\$ 17,983,407	\$15,134,986	\$12,905,225

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$13,325,300	\$15,134,986	\$17,420,485

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

For the year ended June 30, 2025, the Sheriff recognized OPEB expense of \$364,100. At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,624,634	\$ (4,894,672)
Changes in assumptions	3,039,673	(9,095,136)
Total	\$ 6,664,307	\$(13,989,808)

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

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Years ending June 30:

2026	\$ (991,955)
2027	(991,955)
2028	(991,955)
2029	(1,394,707)
2030	(1,394,707)
Thereafter	(1,560,224)

NOTE 10 PENSION PLAN

Substantially all full-time employees of the Lafourche Parish Sheriff's office are members of the Louisiana Sheriffs' Pension and Relief Fund (Fund), 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 Sheriff's Association, and the Sheriffs' Pension and Relief Fund's Office. The Sheriff's Pension and Relief Fund, State of Louisiana, is the administrator of the Fund and is governed by a board of trustees.

Plan Description

The Fund was established for the purpose of providing retirement benefits for the 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.

Benefits Provided

Retirement Benefits

For members who become eligible for membership on or before December 31, 2011, members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to three and one-third percent of the member's average final compensation

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multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

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

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

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

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

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Disability Benefits

A member is eligible to receive disability benefits if the member has at least 10 years of creditable service when a non-service-related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of (1) a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or (2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disable receive 75% of the amount payable for total disability.

Survivor Benefits

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

Deferred Benefits

The Fund does not 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

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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), that are funded through investment earnings when recommended by the Board of Trustees and approved by State Legislature. Cost-of-living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2025, the actual employer contribution rate was 11.50% with an additional 0% allocated from the Funding Deposit Account. The Sheriff's statutorily required composite contribution rate for the year ended June 30, 2025 was 11.50% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by the employees during the year. Employee contributions are based on the employee's annual covered salary and are established by the board of trustees.

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For the year ended June 30, 2025, the employee contribution rate was 10.25%. Required contributions to the pension plan from the Sheriff were \$2,386,277 for the year ended June 30, 2025.

In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing- funds. These additional sources of income are used, as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2025.

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

At June 30, 2025, the Sheriff reported a liability of \$14,904,442 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025 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, 2025, the Sheriff's proportion was 2.466753%, which was a decrease of 0.078719% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Sheriff recognized pension expense of \$4,552,623. The Sheriff recognized revenue of \$1,320,448 as its proportionate share of non-employer contributions for the year ended June 30, 2025.

Contributions – Proportionate Share

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

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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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,959,441	\$ (338,470)
Changes of assumptions	755,685	-
Net difference between projected and actual earnings	-	(1,406,201)
Changes in proportion and differences between Employer contributions and proportionate share of contributions	477,348	<u>(393,585)</u>
Employer contributions subsequent to the measurement date	2,386,277	
Total	<u>\$ 6,578,751</u>	<u>\$ (2,138,256)</u>

Sheriff contributions subsequent to the measurement date in the amount of \$2,386,277 reported as deferred outflows of resources related to pensions will be recognized as a reduction in net pension liability in the subsequent measurement period.

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

Year ending June 30,	<u>LSRPF in \$</u>
2025	323,879
2026	3,816,213
2027	(959,013)
2028	(1,126,861)
Total	<u>2,054,218</u>

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

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)

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Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled retirees, each with full generational projection using the appropriate MP2019 scale.
Expected Remaining	2024 – 5 years
Service Lives	2023 – 5 years
	2022 – 5 years
	2021 – 5 years
	2020 – 6 years
	2019 – 6 years
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.

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.

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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:

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

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

Sensitivity to Changes in the Discount Rate - The following presents the Sheriff's proportionate share of the net pension liability (NPL) calculated using the discount rate of 6.85%, as well as what the Sheriff's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate used by each of the Retirement Systems:

	<u>Discount Rate</u>	<u>LPSO Net Pension Liability</u>
1% decrease	5.85%	\$32,271,258
Current discount rate	6.85%	14,904,442
1% increase	7.85%	\$420,999

The Sheriff's Pension and Relief Fund has issued as stand-alone audit report on their financial statements for the year ended June 30, 2025. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.la.gov.

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NOTE 11 DEFERRED COMPENSATION PLAN

Certain employees of the Lafourche Parish Sheriff participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397. The Sheriff's contribution to the Plan for the year ended June 30, 2025, was \$555,397.

NOTE 12 COMPENSATED ABSENCES – CHANGE IN ACCOUNTING POLICY

During the fiscal year ended June 30, 2025, the Sheriff implemented a change in accounting policy related to the calculation of compensated absences. This change was made to implement GASB Statement No. 101 and replaces the previous guidance in GASB Statement No. 16.

Under GASB Statement No. 101, the Sheriff now recognizes a liability for compensated absences based on leave that has been earned and not yet used, to the extent that the leave is attributable to past service and is more likely than not to be paid or settled through time off or other means. Certain leave types that were previously not accrued now meet the recognition criteria. The Sheriff implemented this change to better reflect the timing and substance of compensated absences obligations and to conform with current generally accepted accounting principles for state and local governments.

In accordance with the standards, the change was applied retroactively; therefore, prior-period financial statements have been restated as applicable.

In the Government-wide Statements, governmental activities net position decreased by \$293,874. In the Fund Financial Statements, unassigned fund balance decreased by \$293,874.

At June 30, 2025, employees of the sheriff have accumulated and vested \$999,042 of employee leave benefits. Of this total, \$970,844 is recorded in the general fund as a short-term obligation. The remaining \$28,198 is included in long-term liabilities in the Statement of Net Position.

NOTE 13 CHANGES IN CUSTODIAL FUND BALANCES

A summary of changes in custodial fund balances due to the general fund, taxing bodies and others can be found on page 53 of this report.

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NOTE 14 LONG-TERM DEBT AND OTHER OBLIGATIONS

The following is a summary of total long-term obligation transactions during the year:

	Balance at 6/30/24	Additions	Reductions	Balance at 6/30/25
Governmental activities:				
2016 Bond Issue	\$ 34,600,000	-	\$ (1,125,000)	\$ 33,475,000
2020 Bond Issue	3,465,000	-	(275,000)	3,190,000
Compensated absences	-	\$ 28,198	-	28,198
Lease obligations	3,268,731	1,076,885	(890,405)	3,455,211
Subscription software oblig.	637,854	-	(389,291)	248,563
FEMA Community Disaster Loan	5,000,000	-	-	5,000,000
Equipment financing	517,357	-	(220,381)	296,976
Pension obligation	20,985,500	-	(6,080,842)	14,904,658
Other post-employment benefits	24,549,341	-	(9,414,355)	15,134,986
	<u>\$ 93,023,783</u>	<u>\$ 1,105,083</u>	<u>\$ (18,395,273)</u>	<u>\$ 75,733,593</u>

Long term debt:

2016 Bond Issue - During fiscal year ended June 2015, the Lafourche Parish Law Enforcement District passed a resolution to issue bonds to construct a new correctional complex for the parish located on Tiger Drive in Thibodaux, Louisiana. The Sheriff's Office received the proceeds of the bond issuance in fiscal year ended June 30, 2016 in the amount of \$41,565,000 with a final maturity on September 1, 2044 and with an interest rate at 2.0% to 4.0%. The bonds are secured with the proceeds of the Sheriff's 0.2% sales tax proceeds dedicated to the construction and operation of the correctional complex.

2020 Bond Issue - During fiscal year ended June 2020, the Lafourche Parish Law Enforcement District passed a resolution to issue bonds to construct a new dormitory building at the location of the correctional complex for the parish located on Tiger Drive in Thibodaux, Louisiana. The Sheriff's Office received the proceeds of the bond issuance in fiscal year ended June 30, 2020 in the amount of \$4,000,000 with a final maturity on March 1, 2035 and with an interest rate at 2.75%. The bonds are secured with the proceeds of the Sheriff's 0.2% sales tax proceeds dedicated to the construction and operation of the correctional complex.

Equipment Financing - During fiscal year ended June 30, 2024, the Sheriff's office entered into an agreement with PCN Strategies to finance the purchase of new camera equipment. The total cost of the equipment was \$776,560 to be paid over five years at zero interest.

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Required payments to maturity on the long-term debt described above, including interest requirements, are as follows:

Year ending June 30,	Principal	Interest	Total
2026	1,605,521	1,189,300	2,794,821
2027	1,646,455	1,133,900	2,780,355
2028	1,560,000	1,076,325	2,636,325
2029	1,620,000	1,016,613	2,636,613
2030	1,680,000	954,625	2,634,625
2031-2035	9,385,000	3,789,038	13,174,038
2036-2040	9,005,000	2,325,950	11,330,950
2041-2045	10,460,000	769,063	11,229,063
	<u>\$ 36,961,976</u>	<u>\$ 12,254,813</u>	<u>\$ 49,216,789</u>

Community Disaster Loan – During the fiscal year ended June 30, 2023, the Sheriff obtained approval for a Community Disaster Loan through the Department of Homeland Security Federal Emergency Management Agency (FEMA) to aid in loss of taxes and other revenue due to Hurricane Ida. The maximum loan amount was \$5,000,000, the proceeds of which were received in the current fiscal year and were used to carry on essential functions of the Lafourche Parish Sheriff's Office. Part or all of the balance of this loan may qualify for loan cancellation as determined by FEMA. After reviewing loan cancellation criteria, the Sheriff expects to qualify for full cancellation. At June 30, 2025, the outstanding balance is \$5,000,000. Accrued interest of \$176,553 has been reported in the Statement of Net Position.

Lease obligations - The Sheriff's current lease agreements are summarized as follows.

	Commencement Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Liability	Balance at June 30, 2025
Day reporting building	11/1/2021	3 years	36,000	2.75%	\$ 234,048	\$ 125,802
Work release facility	5/1/2009	20 years	198,000	2.75%	2,866,577	727,289
Vehicles	Various	Various	821,754	2.42% - 7.52%	4,066,278	2,438,831
Office space	3/1/2025	1 year	21,600	2.75%	41,857	35,808
Office building	6/1/2025	4 years	18,000	2.75%	<u>127,698</u>	<u>127,698</u>
Total lease agreements					<u>\$7,336,458</u>	<u>\$ 3,455,428</u>

A lease agreement with St. Mary Partners, LLC for the Day Reporting building in Thibodaux. The agreement began November 1, 2021 for a term of 3 years. The lease includes two options to renew for an additional two years each. Monthly rent will increase with each renewal option exercised, per the lease agreement.

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A lease agreement with Rebstock Marine Transportation for the Work Release Center building in Raceland. The agreement was renewed effective May 1, 2009 and terminating April 30, 2029. Monthly payments were adjusted on June 1, 2014 when it increased to \$16,500.

A lease agreement with Enterprise FM Trust for vehicles. The agreement began February 26, 2015 and is cancellable, by any party, at any time, by providing 30 days' prior written notice. Payments are contingent upon number of vehicles rented. The Sheriff will not acquire the vehicles at the end of the lease term.

A lease agreement with Carolyn Caillouet for office space in Thibodaux. The agreement began March 1, 2025 for a term of one year. The lease includes an option to renew for an additional one year. Monthly rent will increase to \$1,900 when the renewal option is exercised.

A lease agreement with Chip Robinson Real Estate, LLC for an office building in Cutoff. The agreement began June 1, 2025 for a term of four years. The lease includes an option to renew for an additional four years.

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 1,069,344	\$ 161,242	\$ 1,230,586
2027	954,976	111,969	1,066,945
2028	678,408	66,700	745,108
2029	539,905	34,422	574,327
2030	161,634	9,720	171,354
Thereafter	<u>51,161</u>	<u>2,839</u>	<u>54,000</u>
	<u>\$ 3,455,428</u>	<u>\$ 386,892</u>	<u>\$ 3,842,320</u>

Subscription Based Information Technology Arrangements – The Sheriff's current subscription-based information technology arrangements (SBITAs) are summarized as follows:

	Commencement Date	Payment Terms	Payment Amount	Interest Rate	Total Subscription Liability	Balance at June 30, 2025
Software licenses	Various	Various	\$ 115,252	2.75%	<u>\$ 452,722</u>	<u>\$ 248,563</u>
Total subscription agreements					<u>\$ 452,722</u>	<u>\$ 248,563</u>

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A SBITA with SHI International Corp for Microsoft licenses. The agreement began October 1, 2022 for a term of 3 years.

A SBITA with Avexon, LLC for software. The agreement began May 1, 2024 for a term of 5 years.

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 62,404	\$ 6,835	\$ 69,239
2027	64,120	5,119	69,239
2028	65,884	3,356	69,240
2029	<u>56,155</u>	<u>1,544</u>	<u>57,699</u>
	<u>\$ 248,563</u>	<u>\$ 16,854</u>	<u>\$ 265,417</u>

NOTE 15 SHORT TERM LEASE OBLIGATIONS

The Sheriff's current operating lease agreements are outlined below.

A month-to-month lease agreement with Classic Business Products for copy machines.

A month-to-month lease agreement with the Bayou Country Children's Museum, Inc. for the use and sharing of building space. Monthly payments are \$5,000.

NOTE 16 TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2025, include \$8,026,319 of taxes paid under protest and interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

NOTE 17 EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL

The Lafourche Parish Council (a separate entity) provides the Sheriff with office space at no cost. The cost of maintaining and operating this space is paid by the Lafourche Parish Council as required by statute. These expenditures are not included in the accompanying financial statements.

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NOTE 18 ON BEHALF PAYMENTS FOR SALARIES

Qualified employees of the Sheriff's office receive a monthly salary supplement from the state. These supplements which aggregated \$1,618,790 for the year ended June 30, 2025 are reported as revenue and expenditures in the accompanying financial statements.

NOTE 19 TAX ABATEMENTS

The Lafourche Parish Government enters into property tax abatement agreements with local businesses under the Louisiana Economic Development Act of 2013. Under this act, localities may grant property tax abatements for the purpose of attracting or retaining businesses within their jurisdictions. The abatements may be granted to any business within or promising to relocate to the Parish.

For the fiscal year ended June 30, 2025, the Parish abated property taxes totaling \$284,363, which represents the Lafourche Parish Sheriff's portion of the forfeited revenue.

NOTE 20 LITIGATION, CLAIMS, AND RISK MANAGEMENT

At June 30, 2025, the Sheriff was a defendant in lawsuits principally arising from the normal course of operations. The Sheriff plans to vigorously oppose these suits. The Sheriff's legal counsel has reviewed the claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome of the Sheriff. It is the opinion of the Sheriff, after conferring with legal counsel, that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the Sheriff's financial position.

The Sheriff is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illness; natural disasters; and employee accident and health benefits. Commercial insurance coverage is purchased to cover real and personal property, general liability, automobile, crime, and law enforcement liability. There has been no significant reduction in insurance coverage during the current fiscal year.

Required Supplementary Information

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Tax and related revenues	\$ 9,000,000	\$ 8,750,000	\$ 8,706,775	\$ (43,225)
Sales and use tax	12,500,000	12,750,000	13,152,306	402,306
Intergovernmental fees & revenues	5,907,036	5,868,951	6,606,873	737,922
Charges for fees & services	14,500,826	14,122,226	14,319,617	197,391
Forfeitures & restitution	107,925	130,765	141,707	10,942
Interest income	800,500	880,500	927,283	46,783
Other	497,188	527,136	538,881	11,745
Total revenues	<u>43,313,475</u>	<u>43,029,578</u>	<u>44,393,441</u>	<u>1,363,863</u>
Expenditures:				
Public safety:				
Salaries and related benefits	29,478,607	30,308,142	29,904,958	403,184
Operating expenditures	4,992,198	4,546,120	3,893,288	652,832
Law enforcement expenditures	10,581,683	10,828,261	8,581,819	2,246,442
Debt service	-	155,521	1,337,109	(1,181,588)
Capital outlay	1,633,304	1,441,964	1,555,438	(113,474)
Other	59,946	61,830	55,195	6,635
Total expenditures	<u>46,745,738</u>	<u>47,341,838</u>	<u>45,327,806</u>	<u>2,014,032</u>
Excess (Deficiency) of revenues over expenditures	(3,432,263)	(4,312,260)	(934,365)	3,377,895
Other Financing Sources (Uses):				
Lease financing	900,000	900,000	1,079,107	(179,107)
Loan proceeds	-	-	-	-
Transfers in (out), net	1,700,000	1,900,000	1,900,000	-
Total other financing sources (uses)	<u>2,600,000</u>	<u>2,800,000</u>	<u>2,979,107</u>	<u>179,107</u>
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	(832,263)	(1,512,260)	2,044,742	3,557,002
Fund Balance, beginning, as previously reported	22,453,057	22,453,057	22,453,057	-
Adjustment - implementation of GASB 101			(293,874)	
Fund Balance, beginning, as adjusted			<u>22,159,183</u>	
Fund Balance, ending	<u>\$ 21,620,794</u>	<u>\$ 20,940,797</u>	<u>\$ 24,203,925</u>	<u>\$ 3,557,002</u>

See independent auditor's report.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Sales and Use Tax	\$ 4,290,000	\$ 4,165,000	\$ 4,485,354	\$ 320,354
Interest income	480,000	405,000	437,421	32,421
Other	-	-	-	-
Total revenues	<u>4,770,000</u>	<u>4,570,000</u>	<u>4,922,775</u>	<u>352,775</u>
Expenditures:				
Banking fees	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of revenues over expenditures	4,770,000	4,570,000	4,922,775	352,775
Other Financing Sources (Uses):				
Transfers out	(4,290,000)	(4,544,000)	(4,544,000)	-
Total other financing sources (uses)	<u>(4,290,000)</u>	<u>(4,544,000)</u>	<u>(4,544,000)</u>	<u>-</u>
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	480,000	26,000	378,775	352,775
Fund Balance, beginning	<u>9,768,638</u>	<u>9,768,638</u>	<u>9,798,638</u>	<u>30,000</u>
Fund Balance, ending	<u>\$ 10,248,638</u>	<u>\$ 9,794,638</u>	<u>\$ 10,177,413</u>	<u>\$ 382,775</u>

See independent auditor's report.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

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

	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability								
Service cost	\$ 362,430	\$ 404,910	\$ 656,809	\$ 636,886	\$ 694,871	\$ 446,058	\$ 411,006	\$ 383,725
Interest	508,845	553,252	619,423	557,115	571,223	733,335	871,288	972,329
Changes in benefit terms	-	-	-	-	-	-	-	-
Differences between expected & actual experience	365,055	375,523	1,359,847	609,457	(226,078)	2,609,918	1,195,317	(5,542,605)
Changes of assumptions	-	711,387	5,180,751	(276,464)	(6,308,578)	(193,406)	(1,147,276)	(4,670,318)
Benefit payments	(340,060)	(280,411)	(295,834)	(319,314)	(336,876)	(423,133)	(446,405)	(557,486)
Net change in total OPEB liability	896,270	1,764,661	7,520,996	1,207,680	(5,605,438)	3,172,772	883,930	(9,414,355)
Total OPEB liability - beginning	14,708,469	15,604,739	17,369,400	24,890,396	26,098,076	20,492,638	23,665,410	24,549,340
Total OPEB liability - ending	<u>\$ 15,604,739</u>	<u>\$ 17,369,400</u>	<u>\$ 24,890,396</u>	<u>\$ 26,098,076</u>	<u>\$ 20,492,638</u>	<u>\$ 23,665,410</u>	<u>\$ 24,549,340</u>	<u>\$ 15,134,985</u>
Covered employee payroll	\$ 15,851,920	\$ 14,001,821	\$ 14,421,876	\$ 14,481,560	\$ 14,916,007	\$ 14,272,827	\$ 14,701,012	\$ 15,207,494
Net OPEB liability as a percentage of covered-employee payroll	98.44%	124.05%	172.59%	180.22%	137.39%	165.81%	166.99%	99.52%
Notes to Schedule:								
Changes of benefit terms:	None	None	None	None	None	None	None	None
Changes of assumptions:								
Discount Rate:	3.50%	3.50%	2.21%	2.16%	3.54%	3.65%	3.93%	5.20%
Mortality:	RP-2000	RP-2000	RP-2000	RP-2014	RP-2014	Pub-2010/2021	Pub-2010/2021	Pub-2010/2021
Trend:	5.5%	5.5%	5.5%	4.5% to 5.5%	4.5% to 5.5%	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.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Schedule of Proportionate Share of Net Pension Liability
For the Year Ended June 30, 2025 *

<u>Year Ended June 30,</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered- Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)</u>
2016	2.447683%	\$ 10,910,589	\$ 16,233,618	67.2098%	86.61%
2017	2.481039%	\$ 15,746,894	\$ 16,944,300	92.9333%	82.10%
2018	2.698096%	\$ 11,683,494	\$ 18,688,344	62.5175%	88.49%
2019	2.515834%	\$ 9,647,339	\$ 17,315,785	55.7141%	90.41%
2020	2.522962%	\$ 11,934,188	\$ 17,637,050	67.6654%	88.91%
2021	2.501325%	\$ 17,312,053	\$ 18,502,407	93.5665%	84.73%
2022	2.390685%	\$ (1,184,704)	\$ 17,421,550	-6.8002%	101.04%
2023	2.525519%	\$ 20,527,072	\$ 18,734,488	109.5684%	83.90%
2024	2.388034%	\$ 20,985,500	\$ 19,063,499	110.0821%	83.94%
2025	2.466753%	\$ 14,904,442	\$ 20,821,995	71.5803%	89.40%

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

See independent auditor's report.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Schedule of Employer Pension 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	\$ 2,329,841	\$ 2,329,841	-	\$ 16,944,300	13.7500%
2017	\$ 2,476,206	\$ 2,476,206	-	\$ 18,688,344	13.2500%
2018	\$ 2,207,763	\$ 2,207,763	-	\$ 17,315,785	12.7500%
2019	\$ 2,160,539	\$ 2,160,539	-	\$ 17,637,050	12.2500%
2020	\$ 2,266,545	\$ 2,266,545	-	\$ 18,502,407	12.2500%
2021	\$ 2,134,140	\$ 2,134,140	-	\$ 17,421,547	12.2500%
2022	\$ 2,133,616	\$ 2,133,616	-	\$ 18,734,488	12.2500%
2023	\$ 2,192,302	\$ 2,192,302	-	\$ 19,063,499	11.5000%
2024	\$ 2,394,529	\$ 2,394,529	-	\$ 20,821,995	11.5000%
2025	\$ 2,386,277	\$ 2,386,277	-	\$ 20,750,235	11.5000%

See independent auditor's report.

Other Supplementary Information

General Descriptions – Custodial Funds

Bond Fund

This fund accounts for the collections of bonds taken to secure the appearance of an individual before the district court. If, at the time appointed, such person fails to appear and answer when called, the judge, on motion of the district attorney, can enter a judgement decreeing the forfeiture of the bond. Deductions and distributions are made in the manner prescribed by order of the court.

Criminal Fines Fund

This fund accounts for the collection of guilty pleas for traffic violations and for the collection of various other non-traffic violations and criminal offenses. In addition, the fund also collects all fines assessed by the district court. Deductions and distributions of these collections are made in the manner prescribed by law.

Sales & Seizures Fund

The Sales & Seizures Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collections of bonds, fines, and costs and payment of these collections to the 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 accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

Prison Inmate Fund

This fund accounts for deposits made by and for the inmates and for authorized withdrawals.

Evidence Fund

All United States currency received by the evidence section, whether considered evidence, seized funds, or found property, is to be deposited into the Narcotics Seizures Fund, and maintained by the Sheriff. All found property is to be returned to its rightful owner as soon as possible after obtaining the proper release. Other money that can be specifically identified to a third party can be released upon obtaining the proper authorization and release forms.

Alcohol Licenses Fund

The Alcohol Licenses Fund accounts for the collection and distribution of funds received from the sale of alcohol licenses.

Community Needs Fund

The Community Needs Fund accounts for the collection and distribution of funds received from various organizations for the welfare of persons in need of temporary shelter and various other community needs.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Fiduciary Fund Type - Custodial Funds

Combining Schedule of Fiduciary Net Position
June 30, 2025

	BOND FUND	CRIMINAL FINES FUND	SALES & SEIZURES FUND	TAX COLLECTOR FUND	PRISON INMATE FUND	EVIDENCE FUND	ALCOHOL LICENSE FUND	COMMUNITY NEEDS FUND	TOTAL
ASSETS									
Cash and cash equivalents	\$ 1,042,343	\$ 163,466	\$ 246,753	\$ 8,587,089	\$ 1,168,011	\$ 112,936	\$ 3,614	\$ 13,158	\$ 11,337,371
Due from others	-	798	-	-	549	-	-	-	1,347
Due from general fund	3	-	1,664	3,192.18	-	-	-	-	4,859
TOTAL ASSETS	<u>1,042,346</u>	<u>164,264</u>	<u>248,417</u>	<u>8,590,282</u>	<u>1,168,560</u>	<u>112,936</u>	<u>3,614</u>	<u>13,158</u>	<u>11,343,576</u>
LIABILITIES									
Due to general fund	13,878	24,088	19,639	32,332	221,650	-	-	-	311,588
Due to taxing bodies and others	1,028,467	140,176	228,778	8,557,949	946,910	112,936	3,614	13,158	11,031,989
TOTAL LIABILITIES	<u>\$ 1,042,346</u>	<u>\$ 164,264</u>	<u>\$ 248,417</u>	<u>\$ 8,590,282</u>	<u>\$ 1,168,560</u>	<u>\$ 112,936</u>	<u>\$ 3,614</u>	<u>\$ 13,158</u>	<u>\$ 11,343,576</u>

See independent auditor's report.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Fiduciary Fund Type - Custodial Funds

Combining Schedule of Changes in Amounts Due to Taxing Bodies and Others
For the Year Ended June 30, 2025

	BOND FUND	CRIMINAL FINES FUND	SALES & SEIZURES FUND	TAX COLLECTOR FUND	PRISON INMATE FUND	EVIDENCE FUND	ALCOHOL LICENSE FUND	COMMUNITY NEEDS FUND	TOTAL
Balances, beginning of year	\$ 1,070,287	\$ 111,809	\$ 258,080	\$ 8,233,522	\$ 866,021	\$ 87,010	\$ 862	\$ 13,255	\$ 10,640,846
Additions:									
Deposits:									
Sheriff's sales & suits	-	-	1,687,591	-	-	-	-	-	1,687,591
Bonds	941,789	-	-	-	-	-	-	-	941,789
Fines and costs	-	1,462,755	-	-	-	-	-	-	1,462,755
Garnishments	-	-	623,383	-	-	-	-	-	623,383
Beer & liquor permits	-	-	-	-	-	-	46,815	-	46,815
Taxes, fees, etc., paid to tax collector	-	-	-	105,205,052	-	-	-	-	105,205,052
Interest earned	946	-	338	-	-	-	-	-	1,284
Other	-	-	-	-	4,236,169	97,840	-	1,500	4,335,509
Total additions	942,735	1,462,755	2,311,312	105,205,052	4,236,169	97,840	46,815	1,500	114,304,178
Total	2,013,022	1,574,564	2,569,392	113,438,574	5,102,190	184,850	47,677	14,755	124,945,024
Reductions:									
State of Louisiana:									
Taxes, fees, etc., distributed to taxing bodies, and others	-	-	-	104,848,251	-	-	-	-	104,848,251
Deposits settled to:									
Sheriff	-	156,987	597,756	-	-	-	-	-	754,743
Parish Council	-	-	-	-	-	-	-	-	-
Litigants	-	-	1,723,219	-	-	-	-	-	1,723,219
Bond fees paid	970,676	-	-	-	-	-	-	-	970,676
Other	-	1,253,313	-	41	3,933,630	71,914	44,063	1,597	5,304,558
Total reductions	970,676	1,410,300	2,320,975	104,848,292	3,933,630	71,914	44,063	1,597	113,601,447
Balances, end of year	<u>\$ 1,042,346</u>	<u>\$ 164,264</u>	<u>\$ 248,417</u>	<u>\$ 8,590,282</u>	<u>\$ 1,168,560</u>	<u>\$ 112,936</u>	<u>\$ 3,614</u>	<u>\$ 13,158</u>	<u>\$ 11,343,577</u>

See independent auditor's report.

STATE OF LOUISIANA

PARISH OF LAFOURCHE

AFFIDAVIT

CRAIG WEBRE, SHERIFF OF LAFOURCHE PARISH

BEFORE ME, the undersigned authority, personally came and appeared, Craig Webre, the sheriff of Lafourche Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$8,587,089 is the amount of cash on hand in the tax collector accounts 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.


Craig Webre, Sheriff of Lafourche Parish

SWORN to and subscribed before me, Notary, this 18th day of December 2025, in in Thibodaux, Louisiana.

 (Signature)

TIMOTHY S. KEARNS (Print), # 015415

FOR LIFE (Commission)

See independent auditor's report.



TIMOTHY S. KEARNS
Notary Public ID No. 015415
Lafourche Parish, Louisiana
Commissioned for Life

LAFOURCHE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
Thibodaux, Louisiana

Schedule of 2024 Tax Roll and Collections
For the Year Ended June 30, 2025

TAXING ENTITY	ORIGINAL ASSESSMENT	TAX ORDER CHANGES	ADJUDICATED/ EXEMPT	TOTAL TAXES COLLECTIBLE	TAXES COLLECTED	REFUNDS	**AMOUNT TO BE COLLECTED
Bayou Blue Fire District	\$ 782,995	\$ (4,118)	\$ (567)	\$ 778,311	\$ 775,953	\$ 2,621	\$ 4,978
Bayou Lafourche Fresh Water	1,783,734	(13,150)	(2,380)	1,768,204	1,732,699	4,788	40,293
Central Lafourche Ambulance	472,225	(3,864)	(677)	467,683	460,333	1,359	8,710
Fire Dist #1	648,344	(3,639)	(1,079)	643,627	641,166	1,808	4,269
Fire Dist #2	279,240	(4,017)	(362)	274,861	263,415	1,057	12,503
Fire Dist #3	6,366,053	(49,341)	(9,897)	6,306,815	6,087,617	16,143	235,341
Fire Dist #4	87,215	(211)	(8)	86,996	86,947	156	204
Fire Dist #6	621,937	(2,840)	(713)	618,383	619,105	2,093	1,370
Fire Dist #7	155,610	(1,348)	(11)	154,250	154,848	865	268
Fire Dist #9	38,643	(228)	(11)	38,404	38,369	26	61
Fire Dist #8-A	750	-	-	750	750	-	-
Fire Dist #8-B	1,650	-	-	1,650	1,425	-	225
Fire Dist #8-C	167,475	(300)	(150)	167,025	166,275	150	900
Fire Dist #5 (Bond)	-	-	-	-	-	-	-
Fire Dist #5 (Maintenance)	80,657	(8,290)	-	72,367	65,914	-	6,454
Fire T&L #6	42,563	(523)	(10)	42,030	41,859	254	425
Forestry Dept Office of Mgmt	4,844	(28)	-	4,816	4,816	-	0
Greater Lafourche Port Comm.	2,406,747	(19,500)	(3,795)	2,383,452	2,293,670	6,256	96,038
Hospital Dist. #1	1,714,910	(13,895)	(2,704)	1,698,311	1,634,338	4,458	68,431
Hospital Dist. #2	281,761	(2,306)	(404)	279,052	274,666	811	5,197
Juvenile Justice Commission	2,709,200	(19,943)	(3,610)	2,685,648	2,631,802	7,261	61,108
Lafourche Ambulance	1,317,458	(10,675)	(2,077)	1,304,706	1,255,559	3,425	52,571
Lafourche Council on Aging	1,718,649	(12,651)	(2,290)	1,703,708	1,669,549	4,606	38,765
Lafourche Law Enforcement	8,889,564	(65,437)	(11,844)	8,812,283	8,635,599	23,827	200,511
Lafourche Parish Council	21,236,376	(156,273)	(27,868)	21,052,234	20,623,736	56,849	485,348
Lafourche Parish Council	360,647	(2,922)	(569)	357,156	343,702	938	14,391
Lafourche Parish School Board	37,784,880	(278,139)	(50,343)	37,456,398	36,705,407	101,275	852,266
Lafourche Parish Tax Assessor	2,116,563	(15,580)	(2,820)	2,098,163	2,056,095	5,673	47,741
Lafourche Water Dist. #1	2,621,908	(20,480)	(3,504)	2,597,925	2,537,491	7,309	67,743

See independent auditor's report.

LAFOURCHE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
Thibodaux, Louisiana

Schedule of 2024 Tax Roll and Collections
For the Year Ended June 30, 2025

TAXING ENTITY	ORIGINAL ASSESSMENT	TAX ORDER CHANGES	ADJUDICATED/ EXEMPT	TOTAL TAXES COLLECTIBLE	TAXES COLLECTED	REFUNDS	**AMOUNT TO BE COLLECTED
Louisiana Tax Commission	51,960	-	-	51,960	51,960	-	-
North Lafourche Levee	4,810,050	(29,932)	(5,769)	4,774,348 4	4,744,938	13,719	43,130
Recreation Commission	1,413,864	(10,408)	(1,884)	1,401,573	1,373,471	3,790	31,891
Recreation Dist #1	148,094	(1,551)	(141)	146,401	142,006	404	4,799
Recreation Dist #11	409,453	(5,563)	(261)	403,630	399,814	1,322	5,138
Recreation Dist #2	192,760	(1,085)	(322)	191,353	190,619	539	1,273
Recreation Dist #8	41,488	(226)	(11)	41,251	41,216	26	61
South Lafourche Levee Dist	3,852,638	(33,554)	(5,745)	3,813,338	3,674,833	9,589	148,094
Special Education Dist #1	809,613	(6,560)	(1,277)	801,777	771,575	2,104	32,306
Town of Golden Meadow	207,471	(4,297)	(2,604)	200,570	200,949	1,507	1,129
Town of Lockport	82,384	(1,841)	(229)	80,313	79,757	69	625
TOTAL AD VALOREM TAXES	\$ 106,712,373	\$ (804,714)	\$ (145,936)	\$ 105,761,722	\$ 103,474,244	\$ 287,078	\$ 2,574,556

**Taxes assessed and uncollected at year end included immovable and movable property.

See independent auditor's report.

LAFOURCHE PARISH SHERIFF
Schedule of Compensation, Benefits, and Other Payments To Agency Head
For the Year Ended June 30, 2025

Agency Head Name: Craig Webre, Sheriff

PURPOSE	AMOUNT
Salary	\$ 213,934
Benefits - Insurance	10,741
Benefits - Retirement	49,902
Benefits - Deferred Compensation Match	15,500
Dues	1,625
Registration Fees	2,199
Conference Travel	6,732
Reimbursements	-
TOTAL	<u>\$ 300,633</u>

See independent auditor's report.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
Cash Basis Presentation
Year Ended June 30, 2025

	First Six Month Period Ended 12/31/2023	Second Six Month Period Ended 6/30/2024
1. Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 441,497	\$ 521,594
2. Collections		
Civil Fees <i>(including refundable amounts such as garnishments or advance deposits)</i>	1,156,512	1,173,226
Bond Fees	219,883	246,882
Cash Bonds	178,077	274,850
Asset Forfeiture/Sale	20,533	6,904
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	366,722	405,255
Criminal Fines - Contempt	-	-
Criminal Fines - Other/Non-contempt	324,044	366,734
Restitution	4,231	1,008
Probation/Parole/Supervision Fees	40,280	43,732
Service Fees	-	-
Collection Fees	-	-
Interest Earnings on Collected Balances	659	625
Other	-	-
Subtotal Collections	2,310,941	2,519,216
3. Deductions: Amounts Retained by the Lafourche Parish Sheriff		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
Other Amounts "Self-Disbursed"		
Civil Fees	292,244	284,935
Bond Fees	62,595	75,345
Cash Bonds	-	-
Asset Forfeiture/Sale	12,680	4,101
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	36,595	41,154
Criminal Fines - Contempt	-	-
Criminal Fines - Other/Non-contempt	37,783	40,476
Restitution	-	-
Probation/Parole/Supervision Fees	40,280	43,732
Service Fees	-	-
Collection Fees <i>[excluding amounts reported in bullets I and II above]</i>	-	-
Interest Earnings on Collected Balances	659	625
Other	-	-
4. Deductions: Amounts Disbursed To Individuals and Entities Excluding Governments & Nonprofits		
Collection/Processing Fees Paid to Third Party Entities	-	-
Civil Fee Refunds	-	-
Bond Refunds	84,050	65,100
Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	4,791	847
Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	818,525	733,969
5. Deductions: Total Disbursements to Other Governments & Nonprofits		
17th Judicial District Criminal Court Fund Lafourche - Criminal Fines	39,150	3,791
District Attorney for the 17th Judicial District - Criminal Fines	4,062	42,267
17th Judicial District Public Defender - Bond Fees	51,628	59,545
Lafourche Parish Clerk of Court - Bond Fees	51,628	59,545
District Attorney for the 17th Judicial District - Bond Fees	55,284	63,821
Criminalistics Laboratory Southeast Louisiana Regional Commission - Bond Fees	1,462	1,710
Ascension Parish Clerk of Court - Civil Fees	286	1
Assumption Parish Sheriff - Civil Fees	111	-
Assumption Parish Clerk of Court - Civil Fees	34	-
Avoyelles Parish Sheriff - Civil Fees	-	43
Caddo Parish Sheriff - Civil Fees	-	65
East Baton Rouge Parish Sheriff - Civil Fees	-	842
Lafayette Parish Clerk of Court - Civil Fees	50	34
Jefferson Parish Sheriff - Civil Fees	-	120
Lafayette Parish Sheriff - Civil Fees	-	64
Lafourche Parish Clerk of Court - Civil Fees	40,490	67,824
Lafourche Parish Council - Civil Fees	1,000	-

See independent auditor's report.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
Cash Basis Presentation
Year Ended June 30, 2025

	First Six Month Period Ended 12/31/2023	Second Six Month Period Ended 6/30/2024
<i>LaSalle Parish Sheriff - Civil Fees</i>	32	-
<i>Livingston Parish Sheriff - Civil Fees</i>	-	40
<i>Madison Parish Sheriff - Civil Fees</i>	-	30
<i>Natchitoches Parish Sheriff - Civil Fees</i>	-	63
<i>Orleans Parish Sheriff - Civil Fees</i>	-	93
<i>St Mary Parish Clerk of Court - Civil Fees</i>	-	34
<i>St James Parish Sheriff - Civil Fees</i>	57	-
<i>St James Parish Clerk of Court - Civil Fees</i>	-	33
<i>St Tammany Parish Clerk of Court - Civil Fees</i>	34	-
<i>St John the Baptist Parish Clerk of Court - Civil Fees</i>	8	169
<i>St Martin Parish Clerk of Court - Civil Fees</i>	-	77
<i>St Mary Parish Sheriff - Civil Fees</i>	99	99
<i>St Charles Parish Clerk of Court - Civil Fees</i>	140	-
<i>Department of Justice - Civil Fees</i>	2,018	1,910
<i>Terrebonne Parish Sheriff - Civil Fees</i>	417	1,289
<i>Terrebonne Parish Clerk of Court - Civil Fees</i>	-	105
<i>Lafourche Parish Council - Criminal Fines</i>	239,295	256,345
<i>Department of Public Safety and Corrections Public Safety Services - Criminal Court Costs/Fees</i>	3,994	4,050
<i>Louisiana Department of Health - Criminal Court Costs/Fees</i>	5,510	6,486
<i>Lafourche Parish Clerk of Court - Criminal Court Costs/Fees</i>	76,566	82,196
<i>Supreme Court - Criminal Court Costs/Fees</i>	8,105	9,222
<i>Lafourche Parish Council - Criminal Court Costs/Fees</i>	2,036	2,168
<i>Lafourche Parish Council - Criminal Court Costs/Fees</i>	13,442	14,547
<i>Lafourche Parish Council - Criminal Court Costs/Fees</i>	23,552	26,047
<i>Department of Wildlife and Fisheries - Criminal Court Costs/Fees</i>	21	28
<i>Bayou Region Crime Stoppers Inc - Criminal Court Costs/Fees</i>	4,804	5,319
<i>District Attorney for the 17th Judicial District - Criminal Court Costs/Fees</i>	47,350	51,798
<i>17th Judicial District Public Defender - Criminal Court Costs/Fees</i>	104,223	114,100
<i>LA Commission on Law Enforcement and Administration of Criminal Justice - Criminal Court Costs/Fees</i>	11,250	11,326
<i>Criminalistics Laboratory Southeast Louisiana Regional Commission - Criminal Court Costs/Fees</i>	31,604	33,065
<i>Thibodaux City Court - Cash Bonds</i>	15,998	42,258
<i>Town of Golden Meadow - Cash Bonds</i>	4,202	7,466
<i>Terrebonne Parish Sheriff - Cash Bonds</i>	200	5,000
<i>Town of Lockport - Cash Bonds</i>	500	-
6. Subtotal Disbursements / Retainage	2,230,844	2,265,319
7. Ending Cash Balance	\$ 521,594	\$ 775,491
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-

Internal Control, Compliance and Other Information



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

Honorable Craig Webre
Lafourche Parish Sheriff
Thibodaux, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, each non-major fund, and the remaining fund information of the Lafourche Parish Sheriff (the Sheriff), State of Louisiana, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated December 18, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Lafourche 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 Lafourche Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lafourche Parish Sheriff's internal control.

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

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

Report on Compliance and Other Matters

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

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 Legislative Auditor as a public document; therefore, its distribution is not limited.



Thibodaux, Louisiana
December 18, 2025



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

Honorable Craig Webre
Lafourche Parish Sheriff
Thibodaux, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance

with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Sheriff's federal programs.

Auditor's Responsibility for the Audit of Compliance

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

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

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

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

Report Internal Control Over Compliance

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

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose; however, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document; therefore, its distribution is not limited.

A handwritten signature in blue ink, appearing to read "T. S. Kearns & Co.", is positioned above the typed name and date.

Thibodaux, Louisiana
December 18, 2025

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass Through Grantor's Number	Federal Expenditures
U.S. DEPARTMENT OF JUSTICE			
Passed through the State of LA Commission on Law Enforcement			
Victims Assistance Program	16.575	2023-VA-02/01/03/04-7933	\$ 109,038
Victims Assistance Program	16.575	2022-VA-02/01/03/04-7352	32,878
PACT Place Supervised Visitation Program	16.575	2023-VA-02/03/01/04-7942	94,807
PACT Place Supervised Visitation Program	16.575	2022-VA-02/03/01/04-7343	51,122
Total Crime Victim Assistance			<u>287,845</u>
Passed through the State of LA Commission on Law Enforcement			
Multidisciplinary Domestic Violence Task Force	16.588	2023-WF-01-8029	15,410
Multidisciplinary Domestic Violence Task Force	16.588	2024-WF-01-8643	10,400
Total Violence Against Women Formula Grants			<u>25,810</u>
Passed through the State of LA Commission on Law Enforcement			
Residential Substance Abuse Treatment for State Prisoners	16.593	2022-RT-01-8282	62,384
Residential Substance Abuse Treatment for State Prisoners	16.593	2021-RT-01-7388	65,647
Total Residential Substance Abuse Treatment for State Prisoners			<u>128,031</u>
Bulletproof Vest Partnership Program	16.607		5,567
Passed through the State of LA Commission on Law Enforcement			
Edward Byrne Memorial Justice Assistance Grant Program - Street Sales Disruption	16.738	2022-DJ-01-8020	16,342
Edward Byrne Memorial Justice Assistance Grant Program - Street Sales Disruption	16.738	2021-DJ-01-7241	3,507
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>19,849</u>
Swift, Certain, and Fair Supervision Program: Applying the Principles Behind Project HOPE	16.828		94,747
Comprehensive Opioid, Stimulant and other Substances Use Program - COPE	16.838		217,596
Equitable Sharing Program	16.922		30,499
Passed through the State of LA Department of Justice, Attorney General's Office			

See accompanying notes to schedules of expenditures of financial awards.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass Through Grantor's Number	Federal Expenditures
Sex Offender Registration Program	*16.U01	*	<u>8,401</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>\$ 818,345</u>
US. DEPARTMENT OF HOMELAND SECURITY			
Passed through the State of LA- Governor's Office of Homeland Security & Emergency Preparedness			
**Disaster Grants - Public Assistance Presidentially Declared Disasters	97.036	FEMA-IDA-DR-4611-LA	30,015
**Disaster Grants - Public Assistance Presidentially Declared Disasters	97.036	FEMA-IDA-DR-4611-LA	527,918
**Disaster Grants - Public Assistance Presidentially Declared Disasters	97.036	FEMA-Francine-DR-4817-LA	<u>135,305</u>
Total Disaster Grants - Public Assistance Presidentially Declared Disasters			<u>693,239</u>
TOTAL US. DEPT. OF HOMELAND SECURITY			<u>\$ 693,239</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Highway Safety Cluster</i>			
Passed through the State of LA Dept. of Public Safety & Corrections			
State and Community Highway Safety	20.600	2024-30-34	\$ 20,689
State and Community Highway Safety	20.600	2025-30-34	<u>76,860</u>
<i>Total Highway Safety Cluster</i>			<u>97,549</u>
TOTAL U.S. DEPT. OF TRANSPORTATION			<u>\$ 97,549</u>
TOTAL MONITARY AWARDS			<u><u>\$ 1,609,132</u></u>

* Assistance Listing Number and/or Grantor's Number not available

** Major program

See accompanying notes to schedules of expenditures of financial awards.

LAFOURCHE PARISH SHERIFF

Thibodaux, Louisiana

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

NOTE A - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Lafourche Parish Sheriff and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B – De-Minimis Indirect Cost Rate

The Sheriff has not negotiated an indirect cost rate. Also, the Sheriff elected not to use the de minimis cost rate as allowed by 2 CFR 200.414 Indirect (F&A) costs.

NOTE C – Reconciliation to Financial Statements

The federal grant expenditures are reported within the various expenditure categories of the general fund and are not readily distinguishable to the Schedule of Expenditures of Federal Awards. However, revenue is generally recorded for these grants in an amount equal to allowable costs incurred and therefore the following reconciliation to reported federal grant revenue is provided:

Intergovernmental revenue in the governmental fund Statement of revenues, expenditures, and changes in Fund balance for the year ended June 30, 2025	\$7,426,981
Intergovernmental revenue from non-federal grant sources	<u>(5,817,849)</u>
Total federal award expenditures per schedule	<u>\$1,609,132</u>

NOTE D – Amounts Provided to Subrecipients

The Sheriff did not provide any federal funds to subrecipients.

NOTE E – Federal Loans Outstanding

At June 30, 2025, the outstanding balance of the Community Disaster Loan is \$5,000,000.

LAFOURCHE PARISH SHERIFF

Thibodaux, Louisiana

Schedule of Prior Year Findings

For the Year Ended June 30, 2025

- A. Findings required to be reported in accordance with *Government Auditing Standards* - Internal Control

There were no items previously reported under this section.

- B. Findings required to be reported in accordance with *Government Auditing Standards* - Compliance

There were no items previously reported under this section.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Part A. Summary of Auditor's Results

Financial Statements

- | | |
|--|------------|
| 1. Type of auditors' report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| c. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|---|------------|
| 1. Type of auditors' report issued on compliance for major programs | Unmodified |
| 2. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not Considered to be material weaknesses? | None noted |
| 3. Any audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No |
| 4. Identification of the major programs: | |
| Disaster Grants-Public Assistance Presidentially Declared Disasters ALN #97.036 | |
| 5. Dollar threshold used to distinguish between type A type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | Yes |

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Part B. Findings Related to the Financial Statements

There were no findings related to the financial statements for the year ended June 30, 2025.

Part C. Findings Related to Compliance and Other Matters

There were no findings related to compliance and other matters for the year ended June 30, 2025.

Part D. Findings and Questioned Costs – Major Federal Award Program

There were no findings or questioned costs related to the major federal award program for the year ended June 30, 2025.



“NATIONALLY ACCREDITED”

LAFOURCHE PARISH SHERIFF

THIBODAUX, LOUISIANA

**Independent Accountant’s Report
On Applying Agreed-Upon Procedures**

Statewide Agreed-Upon Procedures

Year Ended June 30, 2025



(A Professional Corporation)
164 West Main Street, Thibodaux, LA 70301
South end of Canal Boulevard
(985) 447-8507 Fax (985) 447-4833
www.kearnscpa.com



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

To the The Honorable Craig Webre, Lafourche 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 Lafourche Parish Sheriff's management is responsible for those C/C areas identified in the SAUPs.

The Lafourche 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 the 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) Bank Reconciliations

- A. Obtain a listing of client 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 selected each account, and observe that:

Results of SAUP: *No exceptions noted. Obtained a listing of the bank accounts for the fiscal period and management's representation that listing is complete.*

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

Results of SAUP: *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

Results of SAUP: *No exceptions noted.*

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

Results of SAUP: *No exceptions noted.*

We were engaged by the Lafourche 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 Lafourche 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.



T.S. Kearns & Co., CPA
Thibodaux, LA 70301
December 18, 2025