

**ST. CHARLES PARISH SHERIFF**  
Hahnville, Louisiana

Financial Report

Year Ended June 30, 2025

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**INDEPENDENT AUDITOR'S REPORT**

The Honorable Gregory Champagne  
St. Charles Parish Sheriff  
Hahnville, Louisiana

**Opinions**

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

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

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 St. Charles 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 opinion.

**Responsibilities of Management for the Financial Statements**

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

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

## **Auditor's Responsibility for the Audit of the Financial Statements**

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

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

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

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

### **Required Supplementary Information**

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

### **Supplementary Information**

Our audit was conducted for purpose of forming opinions on the financial statements that collectively comprise the St. Charles Parish Sheriff's basic financial statements. The accompanying schedule of the general fund comparative balance sheet, the debt service balance sheet and schedule of revenues, expenditures and changes in fund balance, the custodial funds combining balance sheet and statement of changes in assets and liabilities, the schedule of compensation, benefits and other payments to the agency head, the schedule of expenditure of federal awards, and the justice system funding schedules as listed in the Table of Contents, are presented for purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of 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, these supplementary information schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2025, on our consideration of the St. Charles Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is 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 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 St. Charles Parish Sheriff's internal control over financial reporting and compliance.

### Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated December 17, 2025, on the results of our state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the Standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

  
Harvey, Louisiana  
December 17, 2025

REQUIRED SUPPLEMENTARY INFORMATION (PART I)

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Management's Discussion and Analysis (Unaudited)

Within this section of the St. Charles Parish Sheriff's (the Parish Sheriff) annual financial report, the Parish Sheriff's management provides this narrative discussion and analysis of the financial activities of the Parish Sheriff for the fiscal year ended June 30, 2025. The Parish Sheriff's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

FINANCIAL HIGHLIGHTS

The Parish Sheriff's assets exceeded its liabilities by \$56,031,897 (net position) for the fiscal year reported.

Total net position is comprised of the following:

- 1 Investment in capital assets, net of related debt of \$29,794,984 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase of capital assets.
- 2 Net position of \$150,953 is restricted by constraints imposed by lenders for debt service.
- 3 Unrestricted net position of \$26,085,960 represents the portion available to maintain the Parish Sheriff's continuing obligations to citizens and creditors.

The Parish Sheriff's General Fund reported total ending fund balance of \$53,635,926 this year. This compares to the prior year ending fund balance of \$53,391,302 showing a increase of \$244,624 during the current year. The classification of the fund balance into various categories is described in Note M on page 28.

The unassigned fund balance is 79% of total General Fund expenditures which includes transfers to debt service fund and is 79% of General Fund revenues which compares to the prior year of 97% and 83%, respectively.

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Management's Discussion and Analysis (Unaudited) (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

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

The government-wide financial statements present governmental activities of the Parish Sheriff that are principally supported by property taxes. The sole purpose of these governmental activities is public safety.

The government-wide financial statements are presented on pages 13 and 14 of this report.

FUND FINANCIAL STATEMENTS

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Parish Sheriff uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Parish Sheriff's most significant funds rather than the Parish Sheriff as a whole.

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

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Management's Discussion and Analysis (Unaudited) (Continued)

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

The basic governmental fund financial statements are presented on pages 15 and 17 of this report.

Fiduciary funds are reported in the fund financial statements and report taxes collected for other taxing bodies, deposits held pending court action, and the individual prison inmate accounts. The Parish Sheriff's fiduciary funds consist solely of Custodial Funds.

The basic custodial fund financial statement is presented on page 19 of this report.

#### NOTES TO THE BASIC FINANCIAL STATEMENTS

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 20 of this report.

#### OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Parish Sheriff's budget presentations. Budgetary comparison schedules are included as "required supplementary information" for the General Fund. These schedules demonstrate compliance with the Parish Sheriff's adopted and final revised budget. Required supplementary information can be found on pages 54-58 of this report.

In addition, more detailed information for the General Fund, Debt Service Fund, and Fiduciary Funds are presented as "other supplementary information" presented on pages 59 through 70 of this report.

#### FINANCIAL ANALYSIS OF THE PARISH SHERIFF AS A WHOLE (DOLLARS ARE IN THOUSANDS)

The Parish Sheriff implemented the new financial reporting model used in this report to increase financial transparency. Over time, year-to-year financial information has been accumulated on a consistent basis and changes in net position may be observed and used to discuss the changing financial position of the Parish Sheriff as a whole.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Management's Discussion and Analysis (Unaudited) (Continued)

The Parish Sheriff's net position at fiscal year-end is \$56,031,897. The following table provides a summary of the Parish Sheriff's net position at June 30, 2025, 2024, and 2023.

	Governmental Activities		Governmental Activities		Governmental Activities	
	2025	% Total	2024	% Total	2023	% Total
<b>Assets:</b>						
Current assets and other assets	\$ 79,444,074	68%	\$ 81,653,701	73%	\$ 77,137,154	72%
Capital assets	<u>37,714,984</u>	<u>32%</u>	<u>30,079,951</u>	<u>27%</u>	<u>30,148,894</u>	<u>28%</u>
<b>Total assets</b>	<u>117,159,058</u>	<u>100%</u>	<u>111,733,652</u>	<u>100%</u>	<u>107,286,048</u>	<u>100%</u>
<b>Liabilities:</b>						
Current liabilities	4,925,951	8%	682,805	1%	660,380	1%
Long-term liabilities	<u>56,201,210</u>	<u>92%</u>	<u>76,036,795</u>	<u>99%</u>	<u>78,406,154</u>	<u>99%</u>
<b>Total liabilities</b>	<u>61,127,161</u>	<u>100%</u>	<u>76,719,600</u>	<u>100%</u>	<u>79,066,534</u>	<u>100%</u>
<b>Net position:</b>						
Investment in capital assets, net of debt	29,794,984	53%	20,869,951	60%	19,688,894	70%
Restricted	150,953	0%	177,463	1%	194,387	1%
Unrestricted	<u>26,085,960</u>	<u>47%</u>	<u>13,966,638</u>	<u>39%</u>	<u>8,336,233</u>	<u>29%</u>
<b>Total net position</b>	<u>56,031,897</u>	<u>100%</u>	<u>35,014,052</u>	<u>100%</u>	<u>28,219,514</u>	<u>100%</u>

The Parish Sheriff continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities at June 30, 2025 is 161.28 to 1 (119.59 to 1 for 2024, 116.81 to 1 for 2023).

Net position increased \$21,017,845 for governmental activities in fiscal year ending 2025 compared to \$6,794,538 increase for 2024 and \$170,984 decrease for 2023.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Management's Discussion and Analysis (Unaudited) (Continued)

The following table provides a statement of the Parish Sheriff's condensed statement of activities and changes in net position.

	<b>Condensed Statement of Activities and Changes in Net Position</b>					
	2025	Percentage	2024	Percentage	2023	Percentage
	Governmental	of Total	Governmental	of Total	Governmental	of Total
	Activities		Activities		Activities	
Revenues:						
Program:						
Charges for services/fines	\$ 8,152,088	12%	\$ 8,132,429	13%	\$ 6,845,257	13%
Operating and capital grants	2,384,157	3%	1,241,818	2%	823,641	1%
General:						
Property taxes	49,501,657	73%	47,065,002	73%	39,486,310	73%
Unrestricted state grants	5,120,230	8%	4,872,200	8%	4,693,880	9%
Interest	2,227,544	3%	2,210,472	3%	1,383,155	3%
Miscellaneous	684,486	1%	1,034,451	1%	880,485	1%
Total Revenues	<u>68,070,162</u>	<u>100%</u>	<u>64,556,372</u>	<u>100%</u>	<u>54,112,728</u>	<u>100%</u>
Program expenses:						
Public safety	46,795,805	99%	57,479,797	99%	53,974,602	99%
Interest on Long Term Debt	256,512	1%	282,037	1%	309,113	1%
Total expenses	<u>47,052,317</u>	<u>100%</u>	<u>57,761,834</u>	<u>100%</u>	<u>54,283,715</u>	<u>100%</u>
Change in net position	21,017,845		6,794,538		(170,987)	
Beginning net position	<u>35,014,052</u>		<u>28,219,514</u>		<u>28,390,501</u>	
Ending net position	<u>\$ 56,031,897</u>		<u>\$ 35,014,052</u>		<u>\$ 28,219,514</u>	

#### GOVERNMENTAL REVENUES

The Parish Sheriff is heavily reliant on property taxes to support its operations. Property taxes provided 73% of the Parish Sheriff's total revenues. Unlike many other agencies, the Parish Sheriff receives no sales tax revenue. The Parish Sheriff's financial position has enabled the agency to earn \$2,213,928 in interest to support governmental activities. Also, note that program revenues cover 15% of governmental operating expenses. This means that the government's taxpayers and the Parish Sheriff's other general revenues fund 85% of its operations.

#### GOVERNMENTAL FUNCTIONAL EXPENSES

The primary function of the Parish Sheriff is public safety activities (activities of general law enforcement nature). Other major functions are execution of district court orders and Ad valorem tax collection. Of the total costs, depreciation on the buildings, equipment, and vehicles was \$3,624,102.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Management's Discussion and Analysis (Unaudited) (Continued)

FINANCIAL ANALYSIS OF THE PARISH SHERIFF'S FUNDS

Governmental funds

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$53,786,879. Of this year-end total, \$53,535,751 or 99% is unassigned, indicating availability for continuing the Parish Sheriff activities. Legally restricted fund balances (i.e., the reserved fund balances) include: \$150,953 committed to the Sheriff's debt service.

MAJOR GOVERNMENTAL FUNDS

The General Fund is the Parish Sheriff's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance increased by \$244,624 from the prior year. This compares to prior fiscal years: 2024 increase of \$9,791,869, 2023 decrease of \$4,988,051.

The main contributing factor to the increased fund balance is:

- Increase in Grants-Federal Collection \$1,260,297.

The General Fund's ending fund balance was 79% of annual expenditures (including debt service fund transfers) compared to 97% in 2024, 89% in 2023, 72% in 2022, and 83% in 2021.

BUDGETARY HIGHLIGHTS

General Fund

The General Fund's original and final revenue budgets varied by 1%. An increase of \$956,431 original to final budget was realized compared to \$5,442,960 for the prior year 2024. The increase in ad valorem taxes was the primary reason for the change for the fiscal year ending 2025.

The original and final expenditure budget varied by \$2,039,423 or a increase of 3%

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Management's Discussion and Analysis (Unaudited) (Continued)

Significant changes from original to final budget included:

Revenue

- Increase – Grants-Federal \$ 1,260,297

Budgeted expenditures are less than actual expenditures by \$1,679,561. Final budget revenue is more than actual revenue by \$41,620.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The Parish Sheriff's investment in capital assets, net of accumulated depreciation as of June 30, 2025, was \$37,714,984. See Note 7 on page 36 for additional information about changes in capital assets during the fiscal year and outstanding at the end of the year. The following table provides a summary of capital asset activity.

	Governmental Activities		
	2025	2024	2023
Depreciable assets:			
Buildings	\$ 35,624,065	\$ 34,995,461	\$ 34,995,461
Office equipment & furniture	20,578,860	17,005,130	16,436,638
Vehicles	11,078,264	11,457,885	10,581,743
Total depreciable assets	67,281,189	63,458,476	62,013,842
Less accumulated depreciation	30,466,899	34,279,219	32,765,642
Book value - depreciable assets	\$ 36,814,290	\$ 29,179,257	\$ 29,248,200
Book value - land	\$ 900,694	\$ 900,694	\$ 900,694
Total Capital Assets	\$ 37,714,984	\$ 30,079,951	\$ 30,148,894
Percentage depreciated	45%	54%	53%

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Management's Discussion and Analysis (Unaudited) (Continued)

At June 30, 2025, the depreciable capital assets for governmental activities were 45% depreciated, 9% change from the prior year.

The major capital additions were as follows:

26 Automobiles/Heavy Equipment	\$ 1,094,578
Radio Equipment	\$ 1,961,031

Long-term debt

At the end of the fiscal year, the Parish Sheriff had total certificates of indebtedness outstanding of \$7,920,000. The total amount of this debt is secured by General Fund ad valorem taxes. Other long term debt obligations include post employee benefits (OPEB) of \$22,239,737 which had a net decrease of \$11.4 million from the prior year. In addition, the net pension liability had a net decrease of \$8,543,277 from the prior year. See note 11 pages 48 - 50 for detailed information regarding long-term debt.

CONTACTING THE PARISH SHERIFF'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Parish Sheriff's finances, comply with finance-related laws and regulations, and demonstrate the Parish Sheriff's commitment to public accountability. If you have questions about this report or would like to request additional information, contact Greg Champagne, Sheriff, St. Charles Parish Sheriff and Tax Collector, P.O. Box 426, Hahnville, LA 70057.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Statement of Net Position  
June 30, 2025

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 9,590,063
Investments	48,002,468
Due from other governmental units	388,605
Other receivables	561,981
Inventories	23,998
Capital assets, net	37,714,984
Prepaid expenses	<u>76,177</u>
Total assets	<u>96,358,276</u>
Deferred outflows of resources – pension related	<u>20,800,782</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts and other accrued payables	4,856,413
Interest payable	69,538
Pension liabilities	20,919,884
Non-current Liabilities:	
Due within one year	1,470,979
Due in more than one year	<u>30,167,457</u>
Total liabilities	<u>57,484,271</u>
Deferred inflows of resources – pension related	<u>3,642,890</u>
<b>NET POSITION</b>	
Net invested in capital assets, net of related debt	29,794,984
Restricted for debt service	150,953
Unrestricted	<u>26,085,960</u>
Total net position	<u>\$ 56,031,897</u>

See accompanying notes to basic financial statements.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Statement of Activities  
Year Ended June 30, 2025

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Public Safety	\$ (46,795,805)	\$ 8,152,088	\$ 2,384,157	\$ (36,259,560)
Interest on long-term debt	<u>(256,512)</u>	<u>-</u>	<u>-</u>	<u>(256,512)</u>
Total	\$ <u>(47,052,317)</u>	\$ <u>8,152,088</u>	\$ <u>2,384,157</u>	<u>(36,516,072)</u>
General revenues:				
Taxes -				
Property taxes levied for general purposes				49,501,657
Grants and contributions not restricted to specific programs				5,120,230
Video poker				381,177
Interest earnings				2,227,544
Gain on disposition of capital assets				87,745
Miscellaneous				<u>215,564</u>
Total general revenues				<u>57,533,917</u>
Change in net position				21,017,845
Net position at beginning of year				35,014,052
Net position at end of year				\$ <u>56,031,897</u>

See accompanying notes to basic financial statements.

## FUND FINANCIAL STATEMENTS

**ST. CHARLES PARISH SHERIFF**  
**Hahnville, Louisiana**

**Balance Sheet – Governmental Funds**  
**June 30, 2025**

**ASSETS**

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
Cash and cash equivalents	\$ 9,439,110	\$ 150,953	\$ 9,590,063
Investments	48,002,468	-0-	48,002,468
Receivables:			
Due from other governmental units	388,605	-0-	388,605
Other	561,981	-0-	561,981
Inventory	23,998	-0-	23,998
Prepaid expenses	<u>76,177</u>	<u>-0-</u>	<u>76,177</u>
Total assets	\$ <u>58,492,339</u>	\$ <u>150,953</u>	\$ <u>58,643,292</u>

**LIABILITIES AND FUND BALANCE**

<b>Liabilities:</b>			
Accounts and other accrued payables	\$ <u>4,856,413</u>	\$ <u>-0-</u>	\$ <u>4,856,413</u>
Total liabilities	<u>4,856,413</u>	<u>-0-</u>	<u>4,856,413</u>
<b>Fund balance:</b>			
Nonspendable	100,175	-0-	100,175
Restricted for debt service	-0-	150,953	150,953
Unassigned	<u>53,535,751</u>	<u>-0-</u>	<u>53,535,751</u>
Total fund balance	<u>53,635,926</u>	<u>150,953</u>	<u>53,786,879</u>
Total liabilities and fund balance	\$ <u>58,492,339</u>	\$ <u>150,953</u>	\$ <u>58,643,292</u>

See accompanying notes to basic financial statements.

ST. CHARLES PARISH SHERIFF  
HAHNVILLE, LOUISIANA

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

Total fund balances for governmental funds at June 30, 2025		\$ 53,786,879
Amounts reported for governmental activities in the government - wide statement of net position are different because:		
The deferred outflows of contributions for the Sheriff's Pension and Relief Fund are not available resources and, therefore, are not reported in the governmental funds		
	20,800,782	
Net pension liabilities		(20,919,884)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. Those assets consist of:		
Land and buildings	36,524,759	
Vehicles	11,078,264	
Equipment and office furnishings	<u>20,578,860</u>	
	68,181,883	
Less accumulated depreciation	<u>30,466,899</u>	
Capital assets, net		37,714,984
Long - term liabilities and other liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Tax bonds	(7,920,000)	
Compensated absences payable	(1,478,699)	
Accrued interest payable	(69,538)	
Net other post employee benefits (OPEB) liability	<u>(22,239,737)</u>	(31,707,974)
The deferred inflows of contributions for the Sheriff's Pension and Relief Fund are not payable from current expendable resources And, therefore, are not reported in the governmental funds		
		<u>(3,642,890)</u>
Total net position of governmental activities at June 30, 2025		\$ <u>56,031,897</u>

See accompanying notes to basic financial statements.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds  
Year Ended June 30, 2025

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
Revenues:			
Ad valorem property taxes	\$ 49,501,657	\$ -0-	\$ 49,501,657
Intergovernmental:			
Federal and state grants	2,384,154	-0-	2,384,154
State revenue sharing - net	385,564	-0-	385,564
State supplemental pay	1,538,401	-0-	1,538,401
Parish supplemental pay	3,196,265	-0-	3,196,265
Video poker	381,177	-0-	381,177
Fees, charges, and commissions for services:			
Civil and criminal fees	832,843	-0-	832,843
Court attendance	19,856	-0-	19,856
Feeding and keeping prisoners	3,286,755	-0-	3,286,755
Transporting prisoners	121,599	-0-	121,599
Paid details	2,213,869	-0-	2,213,869
Telephone commissions and other	1,677,167	-0-	1,677,167
Interest income	2,213,928	13,616	2,227,544
Miscellaneous:			
Contraband	23,638	-0-	23,638
Donations	30,512	-0-	30,512
Other	85,600	-0-	85,600
Unclaimed checks	75,814	-0-	75,814
Total revenues	<u>67,968,799</u>	<u>13,616</u>	<u>67,982,415</u>
Other financing sources:			
Transfers from other funds	-0-	1,575,924	1,575,924
Other intergovernmental revenue	2,568	-0-	2,568
Sale of assets	304,487	-0-	304,487
Total revenues and other financing sources	<u>68,275,854</u>	<u>1,589,540</u>	<u>69,865,394</u>
Expenditures:			
Current:			
Public safety:			
Personnel services and related benefits	45,072,654	-0-	45,072,655
Contracted services	3,470,806	-0-	3,470,807
Operation and maintenance	6,435,969	-0-	6,435,967
Debt service:			
Principal retirement	-0-	1,290,000	1,290,000
Interest and other charges	-0-	326,050	326,050
Capital outlay	11,475,877	-0-	11,475,877
Total expenditures	<u>66,455,306</u>	<u>1,616,050</u>	<u>68,071,356</u>
Other financing uses:			
Transfer to other funds	1,575,924	-0-	1,575,924
Total expenditures and other financing uses	<u>68,031,230</u>	<u>1,616,050</u>	<u>69,647,280</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	244,624	(26,510)	218,114
Fund balances at beginning of year	<u>53,391,302</u>	<u>177,463</u>	<u>53,568,765</u>
Fund balances at end of year	<u>\$ 53,635,926</u>	<u>\$ 150,953</u>	<u>\$ 53,786,879</u>

See accompanying notes to basic financial statements.

ST. CHARLES PARISH SHERIFF  
HAHNVILLE, LOUISIANA

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

Total net changes in fund balances at June 30, 2025 per Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Fund		\$ 218,114
Amounts reported for governmental activities in the government-wide statement of activities are different because:		
<p>Governmental funds report capital outlays as expenditures. However, in the government - wide statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 11,475,877	
Depreciation expense for the year ended June 30, 2025	<u>3,624,102</u>	7,851,775
Cost less accumulated depreciation on capital assets sold		(216,742)
Tax Bond principal retirement not considered an expense on Statement of Activities		1,290,000
Difference between interest on long - term debt on modified accrual basis versus interest on long - term debt on an accrual basis		(69,538)
Excess of compensated absences used over compensated absences earned		44,578
Other income (expense) related to implementation of pension liability		( 471,005)
Other post employee benefits (OPEB) liability implementation		<u>12,370,663</u>
Total change in net position of Governmental Activities at June 30, 2025		<u>\$ 21,017,845</u>

See accompanying notes to basic financial statements.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Custodial Funds  
Statement of Fiduciary Net Position  
June 30, 2025

	ASSETS	Total Custodial Funds
Cash and cash equivalents		\$ 4,102,600
Investments		<u>2,259,786</u>
Total assets		\$ <u>6,362,386</u>
	LIABILITIES	
Due to General Fund		\$ 52,061
Due to taxing bodies, prisoners and others		<u>6,310,325</u>
Total liabilities		<u>6,362,386</u>
	NET POSITION	
Net position		\$ <u><u>-0-</u></u>

(See pages 62-64 for additional Custodial Fund information)

See accompanying notes to basic financial statements.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements

Introduction

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, 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, serving subpoenas, etc.

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

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

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

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

(1) Summary of Significant Accounting Policies

A. Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, activities, etc., that are controlled by the Sheriff as an independently elected parish official. There are no component units included or required to be included as part of the financial reporting entity. The Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursements of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of the local government, over which the Sheriff exercises no oversight responsibility, such as the parish council, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

The accompanying basic financial statements of the St. Charles Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

In addition, during the fiscal year ended June 30, 2025, the organization implemented the following GASB Statements:

Statement No. 96, "*Subscription-based Information Technology Arrangements*" provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITA) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; (4) requires note disclosures regarding a SBITA. The requirements of this Statement did not affect the financial statements for the year ended June 30, 2025.

Statement No. 99, "*Omnibus 2022*" provides objectives to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements and accounting and financial reporting for financial guarantees. This Statement did not affect the financial statements.

Statement No. 100, "*Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*" provides guidance to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement did not affect the financial statements.

Statement No. 101, "*Compensated Absences*" provides guidance to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Management has yet to determine the effect of this Statement on the financial statements.

Statement No. 102, "*Certain Risk Disclosures*" defines concentrations and constraints. The Statement also requires governments to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact and whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. Additional disclosures are to be included if reporting criteria is met which will provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Management has yet to determine the effect of this Statement on the financial statements.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation – continued

Statement No. 102, “*Certain Risk Disclosures*” defines concentrations and constraints. The Statement also requires governments to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact and whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. Additional disclosures are to be included if reporting criteria is met which will provide users of government financial statements with essential information about risks related to a government’s vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Management has yet to determine the effect of this Statement on the financial statements.

Statement No. 103, “*Financial Reporting Model Improvements*” provides guidance to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. The Statement establishes new or modifies existing requirements related to Management’s Discussion and Analysis (MD&A), unusual or infrequent items, presentation of proprietary fund statement of revenues, expenses, and changes in fund net position, information about major component units in basic financial statements, and budgetary comparison information. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Management has yet to determine the effect of this Statement on the financial statements.

Statement No. 104, “*Disclosure of Certain Capital Assets*” provides guidance on the requirements of certain types of capital assets disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, “*Leases*”, and intangible right-to-use assets recognized in accordance with Statement No. 94, “*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*”, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No 96, “*Subscription-Based Information Technology Arrangements*”, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Management has yet to determine the effect of this Statement on the financial statements.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation – continued

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. 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, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Parish 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.

Fiduciary Funds of the Parish Sheriff (which are shown on pages 60-62) are excluded from the presentation of the Government-Wide Financial Statements.

Fund Financial Statements (FFS)

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

Governmental Funds

General Fund - This fund is the primary operating fund of the Sheriff and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Sheriff's policy.

Debt Service Fund - This fund is used to account for the accumulation of resources for the payment of bond principal and interest.

Capital Projects Fund - This fund is used to account for the acquisition and construction of major capital facilities.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation – continued

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Sheriff are custodial funds. The custodial funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) 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 refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total position. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

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

Revenues

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

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

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

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation – continued

Expenditures

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

Other Financing Sources (Uses)

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

Deferred Inflows/Outflows of Resources

The Sheriff reports deferred inflows/outflows of resources when potential revenue or expenditures do not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows of resources also arise when resources are received by the Sheriff before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue/expenditure recognition criteria are met deferred, inflows/outflows of resources are removed and revenue/expenditure are recognized.

D. Budgets

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

1. The chief civil deputy prepares a proposed budget 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 is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a 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 included in the accompanying financial statements are as originally adopted on June 20, 2024 and as finally amended on June 5, 2025.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

E. Cash and Cash Equivalents

Cash includes cash on hand, 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. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

F. Investments

Under state law, the Sheriff may invest in United States bonds, treasury notes, treasury bills, any other federally insured investment or Louisiana Asset Management Pool, Inc. (LAMP). LAMP operates under Louisiana law as a cooperative endeavor to assist local Louisiana governmental entities in the investment of cash balances. LAMP invests in obligations issued by the U.S. Government, its agencies, and instrumentalities. LAMP is subject to regulatory oversight of the state treasurer and its board of directors. Audited financial statements are available from LAMP.

Investments which mature in 90 days or less from the date acquired are classified as cash equivalents. Investments are stated at cost or at amortized cost which approximates fair value.

G. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

H. Inventory

The inventory is stated at cost, which is determined by the first-in, first-out method. Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed or used. The reported inventory is equally offset by a fund balance reserve which indicates that it does not constitute an "available spendable resource" even though it is a component of total assets.

I. Prepaid Items

Prepaid balances are for payments made by the Sheriff in the current year to provide services occurring in the subsequent fiscal year, and the reserve for prepaid items has been recorded to signify that a portion of fund balance is not available for other subsequent expenditures.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

J. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

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

<u>Asset Class</u>	<u>Estimated Useful Lives in Years</u>
Buildings	20-50
Vehicles	5
Equipment and office furnishings	5-7

K. Compensated Absences

Employees of the Sheriff's office earn from 4 to 20 hours per month of vacation leave depending on total years of service and number of hours worked. The maximum vacation leave carryover allowed on September 1<sup>st</sup> of each year is 120 hours unless otherwise approved. Unused vacation leave is payable upon termination of employment. Employees earn from 6 to 10 hours per month of sick leave depending on total years of service. Sick leave may be accumulated; however, if an employee resigns, or is terminated, the accumulated sick leave is forfeited. If an employee retires with 15 or more years of service with the St. Charles Parish Sheriff's Office and meets the retirement requirements of the Louisiana Sheriff's Pension and Relief Fund, the employee may apply for Terminal Leave. Terminal Leave is a period of time immediately prior to retirement and is compensated at the rate of the employee's current salary. Terminal Leave is credited at 50% of the employee's sick leave balance up to a maximum of 1,040 hours. Employees who retire and do not meet the eligibility requirements for Terminal Leave forfeit the accumulated sick leave.

In lieu of payment for overtime work, some non-enforcement employees (principally clerical) accrue compensatory leave. The limitation on the amount of compensatory leave which may be accrued is 240 hours in accordance with The Fair Labor Standards Act. Employees who exceed this limit are paid overtime. Upon termination of employment, payment is made for unused compensatory leave.

At June 30, 2025, the accrued accumulated and vested vacation and compensatory leave was \$1,478,699.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

L. Net Position

Net position comprises the various net earnings from revenues and expenses. Net position is classified in the following components:

- a. Invested in capital assets, net of related debt – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of assets and deferred outflows of resources less liabilities and deferred inflows of resources (net position) with constraints placed on the use either by (1) external groups such as creditors (such as debt covenants), 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 “restricted” or “invested in capital assets, net of related debt.”
- d. The Sheriff applies GASB Statement No. 54, “*Fund Balance Reporting and Governmental Fund Type Definitions*”. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balances more transparent.

M. Fund Equity

In the fund financial statements, governmental fund equities are classified in the following categories: *Nonspendable* – amounts that are not expected to be converted to cash; *Restricted* – amounts that may be used only for a specific purpose because of constitutional or externally imposed constraints; and *Unassigned* – the residual equity which is available for future appropriation and use.

N. Interfund Transactions

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

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

O. 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.

P. Pension and Relief Fund

The Sheriff's Pension and Relief Fund (Fund) is a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office.

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

Basis of Accounting:

The Sheriff's Pension and Relief Fund's employer schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2024.

During the year ended June 30, 2014, the Fund adopted the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans*. GASB Statement No. 67 established new standards of financial reporting for defined benefit pension plans. Significant changes included specifying the approach of contributing entities to measure pension liabilities for benefits provided through the pension plan. The provisions of this statement were retroactively applied to the fiscal year ended June 30, 2013.

Fund Employees:

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

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

Plan Fiduciary Net Position:

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

Q. Post-Retirement Health Care and Life Insurance Benefits

In accordance with the requirements of GASB Statement No. 75, the Sheriff recognizes the cost of postemployment healthcare and life insurance benefits in the year when employee services are received, recognizes a liability for OPEB obligations, (known as the net OPEB liability, on the statement of net position), and provides information useful in assessing potential demands on the Sheriff's future cash flows. Changes in the net OPEB liability will be immediately recognized as OPEB expense on the statement of activities or reported as deferred inflows/outflows of resources depending on the nature of the change.

(2) Cash and Cash Equivalents

At June 30, 2025, the sheriff had cash and cash equivalents (book balances) totaling \$13,541,710 as follows:

	<u>Governmental Funds</u>	<u>Custodial Funds</u>	<u>Total</u>
Interest-bearing demand deposits	\$ 9,436,410	\$ 4,054,053	\$ 13,490,463
Non-interest-bearing demand deposits	-0-	48,547	48,547
Cash on hand (petty cash and change funds)	<u>2,700</u>	<u>-0-</u>	<u>2,700</u>
Total	<u>\$ 9,439,110*</u>	<u>\$ 4,102,600</u>	<u>\$ 13,541,710</u>

\*(\$9,439,110 plus debt service cash equivalents of \$150,953 equals \$9,590,063 for governmental activities total)

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 the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2025 the sheriff had \$16,806,063 in deposits (collected bank balances). These deposits were secured from risk by \$250,000 of federal deposit insurance (F.D.I.C.) and \$16,436,462 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3), except as described below:

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(2) Cash and Cash Equivalents - continued

As of June 30, 2025, the sheriff had an account at a local bank totaling \$203,113 of which only \$250,000 was secured by F.D.I.C. insurance.

Even though the pledged securities are considered uncollateralized (Category 3), under the provisions of GASB Statement 3, Louisiana Revised Statutes 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

(3) Investments

At June 30, 2025 the Sheriff's investments totaled \$50,262,254 as follows:

	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>	<u>Total</u>
LAMP, at amortized cost	\$ 47,549,355	\$ -0-	\$ 47,549,355
Time deposits, at cost	250,000	2,259,786	2,509,786
Other deposits, at cost	<u>203,113</u>	<u>-0-</u>	<u>203,113</u>
Total	<u>\$ 48,002,468</u>	<u>\$ 2,259,786</u>	<u>\$ 50,262,254</u>

The Sheriff can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law. The Sheriff's investments are categorized to give an indication of the level of risk assumed by the Sheriff at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the Sheriff or his agent in the Sheriff's name. Category 2 includes uninsured and unregistered investments with securities held by the counterparty's trust department or agent in the Sheriff's name. Category 3 includes uninsured and unregistered investments with securities held by the counterparty, or by its trust department or agent, but not in the Sheriff's name.

In accordance with GASB Codification Section 150.165, the investment in LAMP is not categorized in the three risk categories provided by the GASB Codification Section 150.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc.; a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and statewide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2a-7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(3) Investments – continued

The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955.

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.

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

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

The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. The fair market value of investments is determined on a weekly basis to monitor any variances between amortized cost and market value. For purpose of determining participants' shares, investments are valued at amortized cost. GASB Statement No. 31 requires that investments, that fall within the definitions of said statement, be recorded at fair value. However, Statement No. 31 also states that investments in an external investment pool can be reported at amortized cost if the external investment pool operates in a manner consistent with the Security Exchange and Commission's (SEC's) Rule 2a-7. LAMP is an external investment pool that operates in a manner consistent with SEC Rule 2a-7.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Ad Valorem Property 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 property taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the tax assessor of St. Charles Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions. Ad valorem property taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2025 law enforcement taxes applicable to the Sheriff's General Fund were levied at the rate of 19.85 mills on property with assessed valuations totaling \$2,539,823,231.

The activity of the tax collections and disbursements are shown in the supplemental information section of this report under "Fiduciary Funds." The Tax Collector Agency Fund as of year end contained \$3,377,332 of "unsettled balances."

The unsettled balances of \$3,377,332 due to taxing bodies and others at June 30, 2025 consist of \$2,259,782 in protested taxes, \$1,116,173 in prior years taxes, and \$1,377 in interest.

The Schedule of Collections, Distributions and Unsettled Balances for the year ended June 30, 2025 is as follows:

Unsettled balances at July 1, 2024	\$ <u>180,113</u>
Collections:	
Ad valorem property taxes	259,321,352
State revenue sharing (See note below)	1,012,786
Parish occupational licenses	1,742,978
Interest earned	303,046
Tax notices, costs, etc.	7,966
Other	<u>752,971</u>
Total collections	<u>263,141,099</u>
Total available for distributions	<u>263,321,212</u>
Distributions:	
St. Charles Parish:	
Assessor	2,270,494
Clerk of Court	19,865
Council	66,744,965
Hospital Service District	10,284,454
School Board	113,607,690
Sheriff	50,000,092
State of Louisiana:	
Lafourche Levee District	4,016,604
State Treasury - Pontchartrain Levee District	4,763,801
Refunds and redemptions	1,000,133
Pension funds	<u>7,235,782</u>
Total distributions	<u>259,943,880</u>
Unsettled balances at June 30, 2025	\$ <u>3,377,332</u>

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Ad Valorem Property Taxes - continued

The Schedule of Uncollected Taxes for the year ended June 30, 2025 is as follows:

<u>AD VALOREM TAXES-CURRENT YEAR</u>	<u>UNCOLLECTED PER RECORD</u>
Assessor's Tax	\$ 17,151
Fire Protection M & O	26,679
Parish Courthouse Bonds	55,645
Hospital Bonds	10,900
Hospital Bonds	7,299
Hospital Bonds	11,682
Hospital Bonds	9,375
Public Hospital M & O	42,495
Parish Health Unit	10,291
Law Enforcement I	309,665
Mosquito Control	16,389
Council on Aging	15,817
Council on Aging	13,148
Library M & O	72,414
Parish Recreation I	51,643
Public Sewerage Bonds	38,684
Public Roads	100,236
Road Lighting District	15,436
School Bonds	169,220
School Const. & Improv	79,275
School Maintenance	646,389
E-911 Telephone Service M & O	16,960
Lafourche Basin Levee	40,994
Pontchartrain Levee	28,679
Law Enforcement II	68,602
Levees & Protection	67,840
ARC	11,243
Total Uncollected	<u>\$1,954,151</u>

The Schedule of Categories of Uncollected Taxes for the year ended June 30, 2025 is as follows:

<u>Total</u>	<u>LTC</u>	<u>Refunds</u>	<u>Refunds</u>
<u>Uncollected</u>	<u>Reductions</u>	<u>Refunds</u>	<u>To Process</u>
<u>\$1,954,151</u>	\$1,233,737	\$(238,493)	\$ 958,907

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Ad Valorem Property Taxes - continued

Note - The state revenue sharing funds provided by Act 641 of 2006, which were received during the year ended June 30, 2025 were deposited in the Tax Collector Fiduciary Fund and allocated among the taxing bodies as follows:

St. Charles Parish:	
Assessor	\$ 22,133
Community Service	30,000
Council	179,277
Hospital Service District	23,364
School Board	263,624
Sheriff:	
Law Enforcement District	282,077
Commission on collection	103,485
Lafourche Basin Levee District	48,032
Pension Funds	19,197
Pontchartrain Levee District	<u>41,597</u>
Total	<u>\$ 1,012,786</u>

(5) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 2025, all of which were subsequently collected, consisted of the following:

New Orleans Aviation Board	\$ 35,935
St. Charles Parish Council	291,612
State of Louisiana	51,229
U. S. Treasury	<u>9,829</u>
	<u>\$ 388,605</u>

(6) Other Receivables

Other receivables are comprised of the following, all of which were collected subsequent to June 30, 2025.

Due from Fiduciary Funds	\$ 186,257
Accrued interest	41,336
Other accrued revenues	<u>334,388</u>
	<u>\$ 561,981</u>

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(7) Capital Assets

Capital assets and depreciation activity as of and for the year ended June 30, 2025 are as follows:

<u>Governmental Activities</u>	Balance, July 1, 2024	Additions	Reductions	Balance, June 30, 2025
Land	\$ 900,694	\$ -0-	\$ -0-	\$ 900,694
Buildings	34,995,461	972,737	344,133	35,624,065
Vehicles	11,457,885	1,094,579	1,474,200	11,078,264
Equipment and office furnishings	<u>17,005,130</u>	<u>9,408,561</u>	<u>5,834,831</u>	<u>20,578,860</u>
Total	<u>64,359,170</u>	<u>11,475,877</u>	<u>7,653,164</u>	<u>68,181,883</u>
Less accumulated depreciation:				
Buildings	13,163,016	827,157	344,133	13,646,040
Vehicles	7,456,337	1,016,274	1,370,790	7,101,821
Equipment and office furnishings	<u>13,659,866</u>	<u>1,780,671</u>	<u>5,721,499</u>	<u>9,719,038</u>
Total	<u>34,279,219</u>	<u>3,624,102</u>	<u>7,436,422</u>	<u>30,466,899</u>
Capital assets, net	<u>\$ 30,079,951</u>	<u>\$ 7,851,775</u>	<u>\$ 216,742</u>	<u>\$ 37,714,984</u>

Depreciation expense for the years ended June 30, 2025 and 2024 were \$ 3,624,102 and \$2,644,079, respectively.

(8) Pension and Deferred Compensation Plans

Employees of the St. Charles Parish Sheriff participate in a pension plan and a deferred compensation plan, which is described in the following sections. The Sheriff's office implemented Government Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pensions and Statement 71 on Pension Transition for Contributions Made Subsequent to the Measurement Date- an Amendment of GASB 68. These standards require the Sheriff's office to record its proportional share of each of the pension plans Net Pension Liability and report the following disclosures:

- A. PLAN DESCRIPTION: The St. Charles Parish Sheriff contributes to the Sheriffs' Pension and Relief Fund, a cost-sharing multiple employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171. It provides retirement, disability, and survivor benefits for employees of sheriffs' offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Pension and Deferred Compensation Plans – Continued

A. PLAN DESCRIPTION – (Continued)

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.

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

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

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

For members whose first employment 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 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.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Pension and Deferred Compensation Plans – Continued

A. PLAN DESCRIPTION – (Continued)

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

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

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

Back Deferred Retirement Option Plan (Back-DROP): For members retiring before July 1, 2001 in lieu of terminating employment and accepting a service retirement, members can elect to participate in the Deferred Retirement Option Plan (DROP). Upon entering the DROP, employee and employer contributions cease. The monthly retirement benefit that would have been paid if the member ceased employment is deposited into the DROP account for up to three years. Funds held in the DROP 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

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Pension and Deferred Compensation Plans – Continued

A. PLAN DESCRIPTION – (Continued)

selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service time accrued between when a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service time accrued between when a member becomes eligible for retirement and his actual date of retirement. A member's Back-DROP benefit is the maximum monthly retirement benefit multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the Fund during the Back-DROP period. The member's DROP and Back-DROP balances left on deposit are managed by a third party, fixed income investment manager. Participants have the option to opt out of this program and take a lump sum distribution, if eligible, annuitize all or a portion of the Back-DROP balance, or to rollover the assets to another qualified plan.

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

B. EMPLOYER CONTRIBUTIONS: (BASED ON PRIOR YEAR)

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2024, the actual employer contribution rate was 11.5% with an additional 0% allocated from the Funding Deposit Account. Employer contributions to the statewide system for the year ended June 30, 2024, were \$96,955,526.

In accordance with state statute, the Fund also receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense. Non-employer contributions to the statewide system for the year ended June 30, 2024, were \$53,529,793.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Pension and Deferred Compensation Plans – Continued

C. SCHEDULE OF EMPLOYER ALLOCATIONS: (BASED ON PRIOR YEAR)

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

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

D. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER:

The schedule of pension amounts by employer displays each employer's allocation of the net pension liability(asset), the various categories of deferred outflows of resources, the various categories of deferred inflows of resources, and the various categories of pension expense. The schedule of pension amounts by employer was prepared using the allocations included in the schedule of employer allocations.

E. ACTUARIAL METHODS AND ASSUMPTIONS:

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

The components of the net position liability(asset) of the Fund's employers as of June 30, 2024 are as follows:

	Total Plan 2024	St. Charles Parish Sheriff 2025
Total Pension Liability	\$ 5,698,851,389	\$ 197,313,383
Plan Fiduciary Net Position	(5,094,638,405)	(176,393,500)
Total Net Pension Liability	<u>\$ 604,212,984</u>	<u>\$ 20,919,883</u>

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal Cost

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Pension and Deferred Compensation Plans – Continued

E. ACTUARIAL METHODS AND ASSUMPTIONS – (Continued)

Actuarial Assumptions:	
Investment Rate of Return	6.85%, net of pension plan investment expense, including inflation
Discount Rate	6.85%
Projected Salary Increases	5.00% (2.50% Inflation, 2.50% Merit)
Mortality Rates	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled retirees, each with full generational projection using the appropriate MP2019 scale.</p>
Expected Remaining Service Lives	<p>2024 – 5 years</p> <p>2023 – 5 years</p> <p>2022 – 5 years</p> <p>2021 – 5 years</p> <p>2020 – 6 years</p> <p>2019 – 6 years</p>
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Pension and Deferred Compensation Plans – Continued

E. ACTUARIAL METHODS AND ASSUMPTIONS – (Continued)

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.

Estimates of arithmetic real rates of return for each major asset class based of 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	<u>13</u>	6.31	<u>.82</u>
Totals	100%		6.44
Inflation			<u>2.51</u>
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.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Pension and Deferred Compensation Plans – Continued

F. SENSITIVITY TO CHANGES IN DISCOUNT RATE: (Based on prior year)

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

	Changes in Discount Rate:		
	2024		
	1% Decrease 5.85%	Current Discount Rate 6.85%	1% Increase 7.85%
Net Pension Liability Asset	\$ 45,295,958	\$ 20,919,883	\$ 590,914

G. CHANGE IN NET PENSION LIABILITY (ASSET): (Based on prior year)

The changes in the net position liability (asset) for the year ended June 30, 2024 were recognized in the current reporting period except as follows:

Difference between Expected and Actual Experience:

The differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized as pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The differences between expected and actual experience resulted in deferred inflows of resources as of June 30, 2024, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2024	
				Deferred Outflows	Deferred Inflows
2024	-	\$ 8,890,827	\$ (1,778,165)	\$ -	\$ 7,112,662
2023	\$135,038,149	-	33,759,537	101,278,612	-
2022	28,041,806	-	9,347,268	18,694,538	-
2021	-	6,689,497	(3,344,748)	-	3,344,749
2020	-	6,527,732	(3,263,867)	-	3,263,865
2019	-	2,866,240	(2,866,240)	-	-
			Totals	<u>\$119,973,150</u>	<u>\$ 13,721,276</u>

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Pension and Deferred Compensation Plans – Continued

Differences between Projected and Actual Investment Earnings:

The differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The differences between projected and actual investment earnings resulted in a net deferred inflow of resources as of June 30, 2024, as follows:

	June 30, 2024					
	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>	<u>Pension Expense (Benefit)</u>	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>	<u>Net Deferred Inflows</u>
2024	\$ -	\$235,113,580	\$ (47,022,716)	\$ -	\$188,090,864	\$188,090,864
2023	\$ -	92,549,731	(23,137,433)	\$ -	69,412,298	69,412,298
2022	525,360,076	-	175,120,026	350,240,050	-	(350,240,050)
2021	-	299,486,099	(149,743,049)	-	149,743,050	149,743,050
2020	42,222,912	-	42,222,912	-	-	-
			Totals	<u>\$350,240,050</u>	<u>\$407,246,212</u>	<u>\$ 57,006,162</u>

Changes of Assumptions:

The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions resulted in deferred outflows of resources as of June 30, 2024 as follows:

	June 30, 2024				
	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>	<u>Pension Expense (Benefit)</u>	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2023	-	-	-	-	-
2022	17,035,532	-	5,678,511	11,357,021	-
2021	14,472,228	-	7,236,115	7,236,113	-
2020	24,083,362	-	12,041,680	12,041,682	-
2019	11,954,533	-	11,954,533	-	-
			Totals	<u>\$ 30,634,816</u>	<u>\$ -</u>

Change in Proportion:

Changes in the employer's proportionate shares of the collective net pension liability (asset) and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The unamortized amounts arising from changes in proportion are presented in the Schedule of Pension Amounts by Employer as deferred outflows or deferred inflows as of June 30, 2024.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Pension and Deferred Compensation Plans – Continued

H. CONTRIBUTIONS – PROPORTIONATE SHARE:

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

At June 30, 2024, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Beginning balance at July 1, 2024	\$ 27,483,644	\$ 2,253,480
Reversal of prior year entry for contributions subsequent to measurement period	(11,904,197)	-0-
Change in deferred inflows from prior year	-0-	1,389,410
Amortizations of deferred outflows	(1,825,715)	-0-
Contributions subsequent to the measurement date	7,047,050	-0-
Total	\$ 20,800,782	\$ 3,642,890
Proportionate Share of Employer Contributions	\$3,356,926	
Proportionate Share of Non-Employer Contributions	\$1,853,381	

Schedule of Remaining Amortization

<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>Total</u>
\$ 797,135	\$5,213,769	\$(1,612,788)	\$(1,582,545)	\$2,815,571

I. ESTIMATES:

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

J. FUNDING POLICY:

Plan members are required to contribute 11.5% (of which the Sheriff contributes all of the 11.5%) of their annual covered salary. In addition, the St. Charles Parish Sheriff is also required to contribute at an actuarially determined rate. The actuarially determined rate for the year ended June 30, 2025 was 11.5% of annual covered payroll. The contribution requirements of plan members and the St. Charles Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The St. Charles Parish Sheriff's total contributions to the retirement plan for the years ended June 30, 2025, 2024 and 2023 were \$7,047,050, \$6,356,506, and \$5,257,679, respectively.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

K. DEFERRED COMPENSATION PLAN:

During 2001, the Sheriff's office adopted for its full time employees an I.R.C. 457 Deferred Compensation Plan. The Plan is unqualified, and allows for matching contributions by the Sheriff of up to \$8,750 per employee per year. Matching amounts are considered taxable to the employee for purposes of social security and medicare, but not for federal or state taxation. Amounts expended by the Sheriff's office for matching contributions for the years ended June 30, 2025, 2024 and 2023 were \$1,003,323, \$1,040,816 and \$872,477 respectively.

L. RETIREMENT FUND AUDIT REPORT:

The Sheriffs' Pension and Relief Fund has issued a stand-alone audit report on their financial statements for the year ended June 30, 2024. Access to the report and their summary report can be found on the Louisiana Legislative Auditor's website, [www.lia.la.gov](http://www.lia.la.gov). The report may also be obtained by writing to the Sheriff's Pension and Relief Fund, 6554 Florida Blvd. Suite 215, Baton Rouge, LA 70806.

(9) Post-retirement Health Care and Life Insurance Benefits

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

*Benefits Provided* – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are 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. For employees hired on or after July 1<sup>st</sup>, 2010, 100% coverage is provided for 30 years of service at any age; or, 75% coverage for age 55 and 25 years of service, or, 50% coverage for age 55 and 20 years of service.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but is reduced to 75% of the original amount at age 65, then to 50% of the original amount at age 70, though not below the amount of \$10,000. For employees hired on or after July 1<sup>st</sup>, 2010, 100% coverage is provided for 30 years of service at any age; or, 75% coverage for age 55 and 25 years of service, or, 50% coverage for age 55 and 20 years of service.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(9) Post-retirement Health Care and Life Insurance Benefits - Continued

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

Inactive employees or beneficiaries currently receiving benefit payments	113
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>362</u>
	<u><u>475</u></u>

**Total OPEB Liability**

The Sheriff's total OPEB liability is \$22,239,737 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 June 30, 2025, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary Increases	3.0%, including inflation
Discount rate	3.93% annually (Beginning of Year to Determine ADC)
	5.2% annually (As of End of Year Measurement Date)
Healthcare cost trend rate	Getzen model, initial trend of 5.5%
Mortality	Pub – 2010 / 2021

**Changes in the Total OPEB Liability**

Balance at June 30, 2024	\$ <u>33,676,033</u>
Changes for the year:	
Service cost	702,356
Interest cost at 3.93%	1,337,269
Differences between expected and actual experience	(6,180,700)
Changes in assumptions/inputs	(6,201,479)
Benefit payments –	
Employer retiree premiums paid	<u>(1,093,742)</u>
Net changes	<u>(11,436,296)</u>
Balances at June 30, 2025	<u><u>\$ 22,239,737</u></u>

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

	<b>1.0% Decrease (4.20%)</b>	<b>Current Discount Rate (5.20%)</b>	<b>1.0% Increase (6.20%)</b>
Total OPEB liability	\$ 25,620,995	\$ 22,239,737	\$ 19,508,595

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(9) Post-retirement Health Care and Life Insurance Benefits - Continued

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	<u>\$ 20,260,525</u>	<u>\$ 22,239,737</u>	<u>\$ 24,670,532</u>

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

For the year ended June 30, 2025, the Sheriff recognized OPEB expense of \$332,033. At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 3,004,549	\$ (11,518,623)
Changes in assumptions	5,230,997	(11,644,918)
Total	<u>\$ 8,235,546</u>	<u>\$ (23,163,541)</u>

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

<u>Fiscal Year Ending</u>	<u>Net Amount to be Recognized – Current Year</u>	<u>Net Amount to be Recognized - Cumulative</u>
6/30/26	\$ (1,547,772)	\$ (1,707,593)
6/30/27	\$ (1,547,772)	\$ (1,707,593)
6/30/28	\$ (1,547,772)	\$ (1,707,593)
6/30/29	\$ (1,547,772)	\$ (1,707,593)
6/30/30	\$ (1,547,772)	\$ (1,707,593)
Thereafter	\$ (1,547,772)	\$ (6,390,032)

(10) Changes in Custodial Balances

A summary of changes in the total liabilities of the various custodial fund follows:

	Civil Fund	Tax Collector Fund	Bonds and Fines Fund	Prison Inmate Fund	Asset Forfeiture Fund	Total 2024
Balances, July 1, 2024	\$ 66,282	\$ 180,113	\$ 2,397,889	\$ 295,761	\$ 14,212	\$ 2,954,257
Additions	986,743	263,141,099	4,882,130	567,036	21,230	269,598,238
Reductions	(1,017,531)	(259,943,880)	(4,600,314)	(600,230)	(28,154)	(266,190,109)
Balances, June 30, 2025	<u>\$ 35,494</u>	<u>\$ 3,377,332</u>	<u>\$ 2,679,705</u>	<u>\$ 262,567</u>	<u>\$ 7,288</u>	<u>\$ 6,362,386</u>

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(11) Long-Term Debt

A) Tax Bonds Outstanding

In July 2009, the Sheriff sold \$15,620,000 of tax bonds (Series 2009 A & B) of which \$8,823,000 was used for refunding the Series 1999 revenue bonds that were issued in 1999 for construction of the Correctional Facility. The balance of the proceeds from the Series 2009 A & B bonds was used for the construction of a Law Enforcement Complex which was completed during the year ended June 30, 2011.

On September 1, 2016 the Series 2009 A & B tax bonds were partially refunded in the amount of \$8,875,000, with a discount of \$75,000 to leave a remaining balance of \$2,620,000. In the year ended June 30, 2020 the remaining balance was paid off.

Payments from inception to maturity on March 1, 2020 as follows:

SERIES 2009 A & B				
<u>Date</u>	<u>Description</u>	<u>Principal</u>	<u>Principal Balance</u>	<u>Interest</u>
6/30/16	Beginning Balance	N/A	\$11,570,000	N/A
9/01/16	Refunding	\$8,875,000	2,695,000	N/A
9/01/16	Discount	75,000	2,620,000	\$257,408
3/01/17	Payment	695,000	1,925,000	51,233
3/01/18	Payment	715,000	1,210,000	76,750
3/01/19	Payment	745,000	465,000	48,865
3/01/20	Payment	465,000	-0-	19,065

As previously mentioned, on September 1, 2016, the 2016 Tax Refunding Bond Issue was completed in the amount of \$8,875,000 for the purpose of refunding the Series 2009 A & B tax bonds. The annual debt service requirements on the 2016 Tax Refunding Bond Issue for the next five years and thereafter to the final maturity date on March 1, 2029 is as follows:

SERIES 2016			
<u>Year ending June 30</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2026	162,200	955,000	1,117,200
2027	124,000	995,000	1,119,000
2028	84,200	1,030,000	1,114,200
2029	43,000	1,075,000	1,118,000
<b>Total</b>	<b>\$ 413,400</b>	<b>\$ 4,055,000</b>	<b>\$ 4,468,400</b>

In January 2014, the Sheriff sold \$7,500,000 of tax bonds (Limited Tax Bonds Series 2014) which were being used for construction of the Law Enforcement Training Center. The interest rate on the Limited Tax Bonds Series 2014 ranged from 2.00 to 4.35. During the year ended June 30, 2016, the construction of the center was completed, at a total cost (excluding land) of \$7,261,590.

**ST. CHARLES PARISH SHERIFF**  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(11) Long-Term Debt – Continued

In August of 2019, the Sheriff completed a \$5,935,000 Limited Tax Refunding Bond Issue (Series 2019) for the purpose of refunding all of the callable maturities of the outstanding Series 2014 Bonds, and for paying the cost of issuance of the Bonds. The Bonds mature March 1, 2020, to March 1, 2034 at a rate of three percent and included a discount of \$85,000. The annual debt service requirements on the 2019 Tax Refunding bond Issue for the next five years and thereafter to the final maturity date on March 1, 2034 is as follows:

SERIES 2019			
Year ending <u>June 30</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2026	115,950	380,000	495,950
2027	104,550	390,000	494,550
2028	92,850	405,000	497,850
2029	80,700	420,000	500,700
2030	68,100	430,000	498,100
2031	55,200	440,000	495,200
2032	42,000	450,000	492,000
2033	28,500	465,000	493,500
2034	14,550	485,000	499,550
Total	<u>\$ 602,400</u>	<u>\$ 3,865,000</u>	<u>\$ 4,467,400</u>

The total debt service requirement on all remaining bond obligations (Bonds Series 2016 and 2019 tax refunding bonds) in the future are as follows:

	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
Total Bond Obligation As of June 30, 2025	<u>\$ 1,015,800</u>	<u>\$ 7,920,000</u>	<u>\$ 8,935,800</u>

The Sheriff's outstanding General Obligation Bonds related to governmental activities of \$7,920,000, contain a provision that in an event of default, the following applies:

LISTED EVENTS – The occurrence of any of the following Listed Events with respect to the bonds shall be deemed a failure of the issuer to comply with the provisions of the Disclosure Certificate:

LISTED EVENTS

- (i) Principal and interest payment delinquencies;
- (ii) Non-payment related defaults, if material;
- (iii) Unscheduled draws on debt service reserves reflecting financial difficulties;
- (iv) Unscheduled draws on credit enhancements reflecting financial difficulties;
- (v) Substitution of credit or liquidity providers, or their failure to perform;
- (vi) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds;
- (vii) Modifications to rights of Bondholders, if material;

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(11) Long-Term Debt – Continued

LISTED EVENTS - continued

- (viii) Bond calls, if material, and tender offers;
- (ix) Defeasances;
- (x) Releases, substitution, or sale of property securing repayment of the Bonds, if material;
- (xi) Rating changes;
- (xii) Bankruptcy, insolvency, receivership or similar event of the Issuer;

In the event of a failure of the Issuer to comply with any provision of the Disclosure Certificate any Bondholder or the Participating Underwriter may take such actions as may be necessary and appropriate, to cause the Issuer to comply with its obligations under the Disclosure Certificate. A default under the Disclosure Certificate shall not be deemed an event of default under the Resolution, and the sole remedy under the Disclosure Certificate in the event of any failure of the Issuer to comply with this Disclosure Certificate shall be an action to compel performance.

B) Current and Non-Current Liabilities

During the year ended June 30, 2025, the following changes occurred in non-current liabilities reported in the Statement of Net Position.

	<u>Balance</u> <u>7/01/24</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>6/30/25</u>	<u>Current</u> <u>Portion</u>
Compensated absences:					
Vacation leave	\$ 1,322,236	\$ 2,041,482	\$ 2,003,931	\$ 1,359,787	\$ 135,979
Compensatory time	<u>111,885</u>	<u>7,027</u>	<u>-0-</u>	<u>118,912</u>	<u>-0-</u>
	1,434,121	2,048,509	2,003,931	1,478,699	135,979
Net other post employee benefit (OPEB) obligation	33,676,033	2,039,625	13,475,921	22,239,737	-0-
Tax bonds	<u>9,210,000</u>	<u>-0-</u>	<u>1,290,000</u>	<u>7,920,000</u>	<u>1,335,000</u>
Total	\$ <u>44,320,154</u>	\$ <u>4,088,134</u>	\$ <u>16,769,852</u>	\$ <u>31,638,436</u>	\$ <u>1,470,979</u>

(12) Litigation and Claims

At June 30, 2025, the Sheriff is involved in several lawsuits claiming damages. For many of the cases, in the opinion of the Sheriff's management, the only exposure to the Sheriff would be any costs in defense of the lawsuits with no liability to the Sheriff in excess of insurance coverage. For those cases which are estimated to exceed insurance coverage, an accrual is recorded in the general fund.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(13) Lease Obligations

The Sheriff is committed under various leases for office space, copy machines, and other equipment.

The leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended June 30, 2025 amounted to \$134,953. Future minimum lease payments for these leases are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2026	\$ 143,704
2027	\$ 143,704
2028	\$ 143,704
2029	\$ 143,704
2030	\$ 143,704

(14) Risk Management - General

The Sheriff is exposed to various risks of loss related to tort; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees and to the public; and natural disasters. Many of those risks are covered by purchasing commercial insurance. Coverage for commercial property (except wind and hail) crime and terrorism, and professional liability exist. However, automobile coverage is self-insured thru a dedicated \$1,000,000 surplus excess existing in the general fund.

Risk Management – Group Health and Life Insurance

The Sheriff provides health, accident, and life insurance to its employees. Under this program, (which is administered by a service agent), the Sheriff is now partially self-insured for its claims reported during the year up to the "stop-loss" amount of \$200,000 per person. Once the "stop-loss" limit is reached, excess liability coverage is in effect for losses reported over that amount. The Sheriff implemented an additional loss fund for risk management by opening a Health Insurance Escrow Account to cover rising medical and pharmacy costs. This account is monitored by the insurance carrier, and the recommended amount to cover claims as of June 30, 2025 was \$748,000. The actual amount in the loss fund as of June 30, 2025 was \$839,050. Therefore, no liability for future loss claims has been accrued. In the future, loss development factors will be used by management to estimate the ultimate liabilities, however, because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability will not necessarily result in exact amounts. Claims liabilities will be re-evaluated periodically to take into consideration recently settled claims, the frequency of claims and other economic and social factors.

(15) Expenditures of the Sheriff's Office Paid by the Parish Council

The Sheriff's office is located in the parish courthouse. The costs of maintaining and operating the parish courthouse, as required by statute, is paid by the St. Charles Parish Council. These expenditures are not included in the accompanying financial statements.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Basic Financial Statements (Continued)

(16) On-Behalf Payments for Salaries

Qualified employees of the Sheriff's office receive a monthly salary supplement (Supplemental Pay) from either the state or the parish. These supplements, which aggregated \$4,734,666 for the year ended June 30, 2025, are reported as revenue and expenditures in the accompanying financial statements.

(18) Evaluation of Subsequent Events

The Sheriff's office has evaluated subsequent events through December 17, 2025, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION (PART II)

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual - General Fund  
Year Ended June 30, 2025  
With Comparative Actual Amounts for Year Ended June 30, 2024  
2025

	Budget		Actual	Variance With Final Budget Positive (Negative)	2024 Actual
	Original	Final			
<b>Revenues:</b>					
Ad valorem property taxes	\$ 50,850,000	\$ 49,812,490	\$ 49,501,657	\$ (310,833)	\$ 47,065,002
<b>Intergovernmental:</b>					
Federal and state grant	1,040,000	2,402,665	2,384,154	(18,511)	1,254,893
State revenue sharing – net	385,764	385,564	385,564	-0-	385,767
State supplemental pay	1,560,000	1,535,000	1,538,401	3,401	1,430,208
Parish supplemental pay	3,000,000	2,950,000	3,196,265	246,265	3,056,225
Video poker	340,000	360,000	381,177	21,177	359,405
<b>Fees, charges, and commissions for services:</b>					
Civil and criminal fees	587,500	681,650	832,843	151,193	877,976
Court attendance	18,000	20,000	19,856	(144)	28,696
Feeding and keeping prisoners	3,250,000	3,350,000	3,286,755	(63,245)	3,179,201
Transporting prisoners	36,000	35,000	121,599	86,599	39,969
Paid details	2,390,000	2,140,000	2,213,869	73,869	2,576,151
Telephone commissions and other	1,509,000	1,894,575	1,677,167	(217,408)	1,417,361
Interest income	2,196,100	2,259,900	2,213,928	(45,972)	2,194,071
<b>Miscellaneous:</b>					
Contraband	10,000	16,000	23,638	7,638	32,809
Insurance claims	-0-	-0-	-0-	-0-	343,489
Donations	8,000	30,000	30,512	512	34,150
Unclaimed checks	20,000	20,000	75,814	55,814	35,462
Other	<u>27,440</u>	<u>39,904</u>	<u>85,600</u>	<u>45,696</u>	<u>84,904</u>
<b>Total revenues</b>	<b>67,227,804</b>	<b>67,932,748</b>	<b>67,968,799</b>	<b>36,051</b>	<b>64,395,739</b>
<b>Other financing sources (uses):</b>					
Transfer to other fund	(1,616,050)	(1,616,050)	(1,575,924)	40,126	(1,580,225)
Intergovernmental revenue	-0-	-0-	2,568	2,568	33,068
Sale of assets	<u>50,000</u>	<u>301,487</u>	<u>304,487</u>	<u>3,000</u>	<u>280,239</u>
<b>Total revenues and     other financing     sources</b>	<b><u>65,661,754</u></b>	<b><u>66,618,185</u></b>	<b><u>66,699,930</u></b>	<b><u>81,745</u></b>	<b><u>63,128,821</u></b>
<b>Expenditures:</b>					
<b>Current:</b>					
<b>Public Safety:</b>					
Personal services and related benefits	46,333,316	45,738,239	45,072,654	(665,585)	41,624,363
Contracted services	4,255,000	3,772,000	3,470,806	(301,194)	2,414,039
Operation and maintenance	7,317,002	6,782,502	6,435,969	(346,533)	6,587,407
Capital outlay	<u>8,150,000</u>	<u>11,802,000</u>	<u>11,475,877</u>	<u>(326,123)</u>	<u>2,711,143</u>
<b>Total expenditures</b>	<b><u>66,055,318</u></b>	<b><u>68,094,741</u></b>	<b><u>66,455,306</u></b>	<b><u>(1,639,435)</u></b>	<b><u>53,336,952</u></b>
Excess (deficiency) of revenues and other financing sources over expenditures	(393,564)	(1,476,556)	244,624	1,721,180	9,791,869
Fund balance at beginning of year	<u>52,767,296</u>	<u>53,391,302</u>	<u>53,391,302</u>	<u>-0-</u>	<u>43,599,433</u>
Fund balance at end of year	\$ <u>52,373,732</u>	\$ <u>51,914,746</u>	\$ <u>53,635,926</u>	\$ <u>1,721,180</u>	<u>53,391,302</u>

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Schedule of Expenditures Compared to Budget (GAAP Basis) - General Fund  
Year Ended June 30, 2025

With Comparative Actual Amounts for Year Ended June 30, 2024  
2025

	Budget		Actual	Variance With Final Budget Positive (Negative)	2024 Actual
	Original	Final			
Current:					
Public Safety:					
Personnel services and related benefits:					
Sheriff's salary	\$ 196,216	\$ 213,214	\$ 213,213	\$ (1)	\$ 196,216
Deputies' salaries	30,697,100	30,636,100	30,547,715	(88,385)	27,804,113
Vacation	235,000	205,750	186,697	(19,053)	207,339
Terminal leave	50,000	3,175	3,156	(19)	12,876
Deferred compensation	1,060,000	965,000	1,003,323	38,323	1,040,816
Pension and payroll taxes	7,745,000	7,715,000	7,559,558	(155,442)	6,820,884
Hospitalization/life insurance	<u>6,350,000</u>	<u>6,000,000</u>	<u>5,558,992</u>	<u>(441,008)</u>	<u>5,542,119</u>
	<u>46,333,316</u>	<u>45,738,239</u>	<u>45,072,654</u>	<u>(665,585)</u>	<u>41,624,363</u>
Contracted services:					
Liability insurance	1,785,000	557,000	551,735	(5,265)	555,502
Attorney fees	200,000	175,000	159,027	(15,973)	178,565
Other professional services	1,850,000	2,705,000	2,450,473	(254,527)	1,316,489
Computer software	250,000	200,000	174,618	(25,382)	196,132
Rent/lease	<u>170,000</u>	<u>135,000</u>	<u>134,953</u>	<u>(47)</u>	<u>167,351</u>
	<u>4,255,000</u>	<u>3,772,000</u>	<u>3,470,806</u>	<u>(301,194)</u>	<u>2,414,039</u>
Operation and maintenance:					
Auto fuel	1,000,000	775,000	770,614	(4,386)	898,571
Auto repairs and maintenance	860,000	557,000	524,211	(32,789)	811,589
Building maintenance	400,000	500,000	449,272	(50,728)	405,105
Community service	75,000	78,000	74,895	(3,105)	75,197
Crime lab	41,252	41,252	41,252	-0-	41,252
Criminal investigation	20,000	30,000	27,751	(2,249)	24,679
Deputy uniforms, supplies, etc.	895,000	905,000	844,718	(60,282)	655,659
Dues and subscriptions	115,000	120,000	118,910	(1,090)	109,981
Office supplies and expenses	1,225,000	1,104,250	1,076,592	(27,658)	1,137,839
Body camera stipend	297,000	355,800	176,559	(179,241)	116,383
Prisoner feeding and maintenance	1,040,250	1,016,300	962,045	(54,255)	1,015,358
Radio repairs	-0-	-0-	24,881	24,881	12,963
Telephone and utilities	1,290,000	1,244,000	1,248,672	4,672	1,195,998
Travel	20,000	27,000	42,014	15,014	26,469
Other	<u>38,500</u>	<u>28,900</u>	<u>53,583</u>	<u>24,683</u>	<u>60,364</u>
	<u>7,317,002</u>	<u>6,782,502</u>	<u>6,435,969</u>	<u>(346,533)</u>	<u>6,587,407</u>
Capital outlay:					
Purchase of vehicles	750,000	1,095,000	1,094,579	(421)	1,909,147
Construction of building	1,000,000	1,000,000	972,737	(27,263)	-0-
Purchase of radios and other equipment	<u>6,400,000</u>	<u>9,707,000</u>	<u>9,408,561</u>	<u>(298,439)</u>	<u>801,996</u>
	<u>8,150,000</u>	<u>11,802,000</u>	<u>11,475,877</u>	<u>(326,123)</u>	<u>2,711,143</u>
Total expenditures	\$ <u>66,055,318</u>	\$ <u>68,094,741</u>	\$ <u>66,455,306</u>	\$ <u>(1,639,435)</u>	\$ <u>53,336,952</u>

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>Total OPEB Liability</b>								
Service cost	\$ 1,344,837	\$ 750,146	\$ 1,053,554	\$ 532,095	\$ 1,009,257	\$ 709,795	\$ 748,237	\$ 702,356
Interest	1,247,115	1,292,492	955,375	831,445	759,580	1,017,406	1,213,568	1,337,269
Changes of benefit terms	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Differences between expected and actual experience	-0-	(6,174,939)	2,517,632	(4,080,009)	(154,295)	1,526,314	1,018,011	(6,180,700)
Changes of assumptions	-0-	(1,192,270)	6,948,356	850,231	(7,016,181)	2,017,362	(1,353,145)	(6,201,479)
Benefit payments	<u>(905,330)</u>	<u>(842,355)</u>	<u>(888,685)</u>	<u>(828,529)</u>	<u>(874,098)</u>	<u>(781,945)</u>	<u>(824,952)</u>	<u>(1,093,742)</u>
<b>Net change in total OPEB liability</b>	<b>1,686,622</b>	<b>(6,166,926)</b>	<b>10,586,232</b>	<b>(2,694,767)</b>	<b>(6,275,737)</b>	<b>4,488,932</b>	<b>801,719</b>	<b>(11,436,296)</b>
<b>Total OPEB liability - beginning</b>	<u>31,249,958</u>	<u>32,936,580</u>	<u>26,769,654</u>	<u>37,355,886</u>	<u>34,661,119</u>	<u>28,385,382</u>	<u>32,874,314</u>	<u>33,676,033</u>
<b>Total OPEB liability - ending</b>	<u>\$32,936,580</u>	<u>\$26,769,654</u>	<u>\$37,355,886</u>	<u>\$34,661,119</u>	<u>\$28,385,382</u>	<u>\$32,874,314</u>	<u>\$33,676,033</u>	<u>\$22,239,737</u>
Covered - employee payroll	\$14,520,741	\$16,930,004	\$17,437,904	\$17,170,199	\$17,685,305	\$17,974,950	\$18,514,199	\$19,778,867
Net OPEB liability as a percentage of covered - employee payroll	226.82%	158.12%	214.22%	201.87%	160.50%	182.89%	181.89%	112.44%
<b>Notes to Schedule:</b>								
<i>Benefit Changes:</i>	None	None	None	None	None	None	None	None
<i>Changes of Assumptions:</i>								
<i>Discount Rate:</i>	3.88%	3.50%	2.21%	2.16%	3.54%	3.65%	3.93%	5.20%
<i>Health Trend Rate:</i>	5.50%	5.50%	5.50%	variable	variable	variable	variable	variable

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

**ST. CHARLES PARISH SHERIFF**  
Hahnville, Louisiana

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

Date	Total Pension Liability	Plan Fiduciary Net Position	Employer's Net Position Liability (Asset)	Plan Fiduciary Net Position As a % of Total Pension Liability	Covered Employee Payroll	Employer's Net Position Liability As a % of Covered Employee Payroll
2025	\$197,313,383	\$176,393,500	\$ 20,919,883	89.40%	\$ 19,778,867	105.77%
2024	\$183,426,501	\$153,963,340	\$ 29,463,161	83.94%	\$ 18,514,199	159.14%
2023	\$198,560,282	\$166,586,774	\$ 31,973,508	83.90%	\$ 17,974,950	177.88%
2022	\$169,230,285	\$170,988,162	\$ (1,757,877)	101.04%	\$ 17,685,305	(9.94%)
2021	\$153,749,384	\$130,270,140	\$ 23,479,244	84.73%	\$ 17,170,199	136.74%
2020	\$132,322,884	\$117,646,298	\$ 14,676,585	88.91%	\$ 17,437,904	84.16%
2019	\$131,390,167	\$118,750,163	\$ 12,640,004	90.38%	\$ 16,930,004	74.66%
2018	\$121,045,998	\$107,110,680	\$ 13,935,318	88.49%	\$ 14,520,741	95.97%
2017	\$108,561,913	\$ 89,126,064	\$ 19,435,849	82.10%	\$ 20,499,495	94.81%
2016	\$ 99,563,065	\$ 86,228,108	\$ 13,334,957	86.61%	\$ 20,499,495	65.05%
2015	\$ 93,296,247	\$ 81,489,345	\$ 11,806,902	87.34%	\$ 19,181,347	61.55%

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

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

**ST. CHARLES PARISH SHERIFF**  
**Hahnville, Louisiana**

**Schedule of the Employer's Pension Contributions**  
**For the Year Ended June 30, 2025**

Date	Actuarially Determined Contribution	Contributions In Relation to The Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions As a Percentage Of Covered Payroll
2025	\$ 3,356,926	\$ 3,356,926	\$ -	\$ 19,778,869	16.9723%
2024	\$ 3,098,328	\$ 3,098,328	\$ -	\$ 18,514,199	16.7349%
2023	\$ 3,583,663	\$ 3,583,663	\$ -	\$ 17,974,950	19.9370%
2022	\$ 3,172,452	\$ 3,172,452	\$ -	\$ 17,685,305	17.9384%
2021	\$ 3,071,049	\$ 3,071,049	\$ -	\$ 17,170,199	17.8859%
2020	\$ 2,667,361	\$ 2,667,361	\$ -	\$ 17,437,904	15.2963%
2019	\$ 2,885,846	\$ 2,885,846	\$ -	\$ 16,930,004	17.0457%
2018	\$ 2,952,885	\$ 2,952,885	\$ -	\$ 14,520,741	20.3356%
2017	\$ 2,878,412	\$ 2,878,412	\$ -	\$ 20,499,495	14.0413%
2016	\$ 2,826,930	\$ 2,826,930	\$ -	\$ 20,499,495	13.7902%
2015	\$ 2,664,289	\$ 2,664,289	\$ -	\$ 19,181,347	13.8900%

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

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

OTHER SUPPLEMENTARY INFORMATION

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana  
General Fund

Comparative Balance Sheet  
June 30, 2025 and 2024

ASSETS

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 9,439,110	\$ 9,765,785
Investments	48,002,468	43,073,632
Receivables:		
Accrued interest	41,336	55,174
Due from other governmental units	388,605	375,015
Due from fiduciary funds	186,257	104,440
Other	334,388	323,885
Inventory	23,998	18,856
Prepaid expenses	<u>76,177</u>	<u>275,807</u>
Total assets	<u>\$58,492,339</u>	<u>\$ 53,992,594</u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts and other accrued payables	\$ <u>4,856,413</u>	\$ <u>601,292</u>
Total liabilities	<u>4,856,413</u>	<u>601,292</u>
Fund balance:		
Nonspendable	100,175	294,663
Unassigned	<u>53,535,751</u>	<u>53,096,639</u>
Total fund balance	<u>53,635,926</u>	<u>53,391,302</u>
Total liabilities and fund balance	<u>\$58,492,339</u>	<u>\$ 53,992,594</u>

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana  
Debt Service Fund

Balance Sheet  
June 30, 2025

ASSETS	
Cash and cash equivalents	<u>\$150,953</u>
Total assets	<u>\$150,953</u>
FUND BALANCE	
Reserved for debt service	<u>\$150,953</u>

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana  
Debt Service Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Year Ended June 30, 2025

Revenues:		
Interest income		\$ 13,616
Other financing sources:		
Transfer from General Fund		<u>1,575,924</u>
Total revenues and other financing sources		1,589,540
Expenditures:		
Debt service:		
Principal	1,290,000	
Interest	<u>326,050</u>	
Total expenditures		<u>1,616,050</u>
Excess of expenditures over revenues and other financing sources		(26,510)
Fund balance at beginning of year		<u>177,463</u>
Fund balance at end of year		\$ <u>150,953</u>

## FIDUCIARY FUND TYPE - CUSTODIAL FUNDS

### DESCRIPTION OF FUND:

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

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

Bonds and Fines Fund - To account for the collection of bonds, fines and costs, and payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

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

Asset Forfeiture Fund - To account for money turned over temporarily by the District Attorney's Office per a court order resulting from criminal seizures, awaiting final outcome by the decision of the court.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana  
Custodial Funds

Combining Balance Sheet  
June 30, 2025  
With Comparative Total for June 30, 2024

	<u>Civil Fund</u>	<u>Tax Collector Fund</u>	<u>Bonds and Fines Fund</u>	<u>Prison Inmate Fund</u>	<u>Asset Forfeiture Fund</u>	<u>Total</u>	
						<u>2025</u>	<u>2024</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 35,494	\$1,117,546	\$2,679,705	\$ 262,567	\$ 7,288	\$ 4,102,600	\$ 2,946,001
Investments	<u>-0-</u>	<u>2,259,786</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>2,259,786</u>	<u>8,256</u>
63            Total assets	<u>\$ 35,494</u>	<u>\$ 3,377,332</u>	<u>\$2,679,705</u>	<u>\$ 262,567</u>	<u>\$ 7,288</u>	<u>\$ 6,362,386</u>	<u>\$ 2,954,257</u>
<b>LIABILITIES</b>							
Due to General Fund	\$ 96	\$ -0-	\$ 51,965	\$ -0-	\$ -0-	\$ 52,061	\$ 59,610
Due to taxing bodies and Others	35,398	3,377,332	2,627,740	207,957	7,288	6,255,715	2,840,654
Due to inmates	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>54,610</u>	<u>-0-</u>	<u>54,610</u>	<u>53,993</u>
Total liabilities	<u>\$ 35,494</u>	<u>\$ 3,377,332</u>	<u>\$2,679,705</u>	<u>\$ 262,567</u>	<u>\$ 7,288</u>	<u>\$ 6,362,386</u>	<u>\$ 2,954,257</u>

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana  
Custodial Funds

Combining Statement of Changes in Assets and Liabilities  
Year Ended June 30, 2025  
With Comparative Total for Year Ended June 30, 2024

	Civil Fund	Tax Collector Fund	Bonds and Fines Fund	Prison Inmate Fund	Asset Forfeiture	Total	
						2025	2024
Balances, beginning of year	\$ 66,282	\$ 180,113	\$ 2,397,889	\$ 295,761	\$ 14,212	\$ 2,954,257	\$ 3,270,650
Additions:							
Deposits -							
Sheriff's sales, suits and seizures	414,972	-	-	-	21,230	436,202	978,918
Garnishments	500,010	-	-	-	-	500,010	431,057
Advance deposits (suits)	70,199	-	-	-	-	70,199	74,984
Bonds and fines	-	-	4,830,165	-	-	4,830,165	5,679,967
Inmates	-	-	-	561,720	-	561,720	643,275
Taxes, fees, etc., paid to tax collector	-	263,141,099	-	-	-	263,141,099	253,179,891
Interest on investments	1,562	-	51,965	5,316	-	58,843	66,275
Total addition	<u>986,743</u>	<u>263,141,099</u>	<u>4,882,130</u>	<u>567,036</u>	<u>21,230</u>	<u>269,598,238</u>	<u>261,054,367</u>
Reductions:							
Taxes, fees, etc., distributed to taxing bodies and others	-	259,943,880	-	-	-	259,943,880	253,136,729
Deposits settled to -							
Sheriff's General Fund and Clerk of Court	289,386	-	624,120	-	-	913,506	1,092,040
Parish council	-	-	636,905	-	-	636,905	1,077,709
District attorney expense fund	-	-	650,381	-	-	650,381	843,458
Judicial expense	-	-	197,095	-	-	197,095	296,640
Indigent defender board	-	-	515,682	-	-	515,682	801,030
Litigation, attorneys	663,859	-	-	-	-	663,859	1,094,580
Appraisers	15,350	-	-	-	-	15,350	61,441
Wrecker and storage	11,053	-	-	-	-	11,053	4,024
Official publications	11,345	-	-	-	-	11,345	10,163
Louisiana Commission on Law Enforcement	-	-	28,425	-	-	28,425	41,485
Louisiana Traumatic Head and Spinal Cord Injury Trust Fund	-	-	32,728	-	-	32,728	54,062
Court CMS-State Treasurer	-	-	33,154	-	-	33,154	52,274
HCAP - State Treasurer	-	-	-	-	-	-	-
Crime laboratory	-	-	33,220	-	-	33,220	52,221
Inmates	-	-	-	600,230	-	600,230	555,002
Other settlements	26,538	-	-	-	28,154	54,692	66,361
Other reductions -							
Unclaimed checks to state	-	-	-	-	-	-	596
Restitution	-	-	138,851	-	-	138,851	49,145
Refunds	-	-	1,709,753	-	-	1,709,753	2,081,800
Total reductions	<u>1,017,531</u>	<u>259,943,880</u>	<u>4,600,314</u>	<u>600,230</u>	<u>28,154</u>	<u>266,190,109</u>	<u>261,370,760</u>
Balances, end of year	\$ 35,494	\$ 3,377,332	\$ 2,679,705	\$ 262,567	\$ 7,288	\$ 6,362,386	\$ 2,954,257

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Schedule of Compensation, Benefits and other payments to  
Agency Head or Chief Executive Officer  
Year Ended June 30, 2025

Agency Head Name: Sheriff Gregory C. Champagne

Purpose

	<u>Amount</u>
Salary	\$ 213,213
Benefits – insurance (Medical, Dental, Vision, Life)	13,990
Benefits – retirement	54,724
Deferred compensation (contributions made by the agency)	15,000
Benefits – other (Medicare Tax)	3,639
Vehicle provided by government	4,053
Dues	50
Per diem	1,477
Travel	3,586
Conference travel	900
	<u>\$ 310,632</u>

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025

<u>Federal Grantor/ Pass-through Grantor/ Program or Cluster Title</u>	<u>Federal Assistance Number</u>	<u>Federal Contract Number</u>	<u>Pass-through Entity Number</u>	<u>Federal Expenditures</u>
<u>Department of Justice:</u>				
Passed through U.S.				
Department of Treasury:				
Equitable Sharing-Shared Proceeds	16.922		AL-21.016	87,756
Disaster Relief – Hurricane IDA	97.036		DR-4611-LA	864,805
Disaster Relief – Hurricane Francine	97.036		DR-4817-LA	125,590
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	-	15PBJA-23-GG-03421-JAGX	12,811
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	-	15PBJA-24-GG-04811-JAGX	<u>1,010</u>
Total Department of Justice				<u>1,091,972</u>
<u>Department of Homeland Security:</u>				
Passed through State of Louisiana:				
Dive Team and Equipment Program	97.056	-	EMW-2022-PU-00320	14,264
Dive Team and Equipment Program	97.056	-	EMW-2024-PU-00143	<u>294,224</u>
Total Department of Homeland Security				<u>308,488</u>
<u>Department of Transportation:</u>				
Passed through Louisiana Department of Public Safety:				
State and Community Highway Safety Commission	20.600	-	2024-30-51	12,612
State and Community Highway Safety Commission	20.600	-	2025-30-51	<u>2,850</u>
Total Department of Transportation				<u>15,462</u>
Total Expenditures of Federal Awards				\$ <u>1,415,922</u>

Note: The expenditures are presented in this schedule on the modified accrual basis of accounting and in accordance with the requirements of the Uniform Guidance.

Memo Entry: For reconciliation to financial statement – The addition of state grants of \$36,101 for Drug Abuse Resistance Education (D.A.R.E.), and \$932,131 for Hurricane IDA Recovery Program, when applied to the total shown above results in \$2,384,154 reported in the financial statement.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to the Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025

**NOTE 1 – GENERAL** The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the St. Charles Parish Sheriff, Hahnville, Louisiana. The St. Charles Parish Sheriff (the "Sheriff") reporting entity is defined in Note 1 to the Sheriff's financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule. 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 of Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the Sheriff, it is not intended to and does not present the financial position or changes in net position of the Sheriff.

**NOTE 2 – BASIS OF ACCOUNTING** The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Sheriff's financial statements. Such expenses are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenses are not allowable or are limited as to reimbursement.

**NOTE 3 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS** Federal awards revenues are reported in the Sheriff's fund financial statements as follows:

Major Funds:

General Fund per Financial Statements	\$ 2,384,154
Less State Grants	<u>(968,232)</u>
Total per Federal Awards Schedule	<u>\$ 1,415,922</u>

**NOTE 4 – FEDERAL AWARDS** For those funds that have matching revenue and state funding, federal expenditures were determined by deducting matching revenues from total expenditures. Federal awards do not include the Sheriff's operating income from rents or investment (or other non-federal source). In addition, the entire amount of operating subsidy received during the fiscal year is considered to be "expended during the fiscal year."

**NOTE 5 - INDIRECT COST RATE** The Sheriff has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, when applicable. No indirect costs were reported for 2025.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Justice System Funding Schedule - Receiving Entity  
For The Year Ended June 30, 2025

<b>Cash Basis Presentation</b>	<u>First Six Month Period Ended 12/31/2024</u>	<u>Second Six Month Period Ended 6/30/2025</u>
<b>Receipts From:</b>		
Criminal Court Costs/Fees - St. Charles Parish Sheriff	\$ 34,120	\$ 79,962
Criminal Fines (Other) - St. Charles Parish Sheriff	153,421	155,742
Bond Fees - St. Charles Parish Sheriff	12,431	24,925
Civil Fees - St. Charles Parish Sheriff	<u>184,977</u>	<u>187,266</u>
<b>Total Receipts</b>	<u><u>\$ 384,949</u></u>	<u><u>\$ 447,895</u></u>

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana  
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY  
FIDUCIARY FUNDS  
For the Year Ended June 30, 2025

	First Six Month Period Ended <u>12/31/2024</u>	Second Six Month Period Ended <u>6/30/2025</u>
Cash Basis Presentation		
<b>Beginning Balance of Amounts Collected</b>	<b>\$ 2,458,823</b>	<b>\$ 2,552,395</b>
Add: Collections		
Civil Fees	\$ 237,734	\$ 247,437
Bond and Fines	2,318,479	2,511,686
Interest Earnings on Collected Balances	<u>25,158</u>	<u>28,369</u>
<b>Subtotal Collections</b>	<u>2,581,371</u>	<u>2,787,492</u>
<b>Less: Disbursements to Governments &amp; Non Profits</b>		
29th Judicial District Indigent Defender Board - Bond Fees	241,730	273,952
29th Judicial District Judicial Expense Fund - Bond Fees	95,198	101,897
Louisiana Commission on Law Enforcement Criminal Court Costs/Fees	13,128	15,296
Louisiana Traumatic Head and Spinal Cord Criminal Court Costs/Fees	15,042	17,686
Louisiana Supreme Court Criminal Court Costs/Fees	3,275	3,775
Louisiana State Police Criminal Court Costs/Fees	2,797	1,950
29th Judicial Clerk of Court Criminal Court Costs/Fees	90,093	101,153
29th Judicial Clerk of Court - Contempt Fees	22,652	18,969
St. Charles Parish Finance Council - Fines	215,176	241,209
St. Charles Parish Finance Council Court Costs/Fees	55,852	56,582
29th Judicial District Attorney Criminal Court Costs/Fees	128,531	157,489
29th Judicial District Attorney Criminal Fines Other	104,247	116,868
29th Judicial District Attorney - Other	54,269	62,952
Treasurer - State of Louisiana Criminal Costs/Fees	15,633	17,521
St. Charles Division of Crime Stoppers	10,423	11,682
Louisiana Dept of Wildlife & Fisheries	<u>117</u>	<u>-0-</u>
<b>Subtotal Disbursements to Governments and Nonprofits</b>	<u>1,068,163</u>	<u>1,198,981</u>

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana  
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY  
FIDUCIARY FUNDS  
For the Year Ended June 30, 2025

	<u>First Six Month Period Ended 12/31/2024</u>	<u>Second Six Month Period Ended 6/30/2025</u>
Cash Basis Presentation		
<b>Less Amounts Retained by Collecting Agency</b>		
St. Charles Parish Sheriff - Criminal Bond Fee	12,430	24,926
St. Charles Parish Sheriff - Criminal Court Costs	34,120	79,962
St. Charles Parish Sheriff - Criminal Fines	39,115	88,067
St. Charles Parish Sheriff - Criminal Contempt Court	16,141	25,573
St. Charles Parish Sheriff - Criminal Crime Lab	11,225	24,284
St. Charles Parish Sheriff - Criminal Other	86,941	17,816
St. Charles Parish Sheriff - Civil - Service	84,856	113,079
St. Charles Parish Sheriff - Civil - Commission	87,512	62,275
St. Charles Parish Sheriff - Civil - Costs	12,009	11,273
St. Charles Parish Sheriff - Civil - Deeds	600	640
<b>Subtotal Amounts Retained by Collecting Agency</b>	<u>384,949</u>	<u>447,895</u>
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Bond and Civil Fee Refunds	1,156	396
Restitution Payments to Individuals	113,754	25,096
Other Disbursements to Individuals	906,773	938,090
Other Settlements and Distributions	13,004	13,534
<b>Subtotal - Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>	<u>1,034,687</u>	<u>977,116</u>
<b>Ending Balance of Amounts Collected But Not Disbursed/Retained</b>	<u><u>2,552,395</u></u>	<u><u>2,715,895</u></u>

COMPLIANCE AND INTERNAL CONTROL, AND SINGLE AUDIT SECTION

# UZEE, BUTLER, ARCENEUX & BOWES

CERTIFIED PUBLIC ACCOUNTANTS

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

The Honorable Gregory Champagne  
St. Charles Parish Sheriff  
Hahnville, Louisiana

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the St. Charles Parish Sheriff as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise these basic financial statements, and have issued our report thereon dated December 17, 2025.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Charles Parish Sheriff's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the St. Charles Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the St. Charles 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 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 St. Charles Parish Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

### **St. Charles Parish Sheriff's Office's Response to Findings**

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

### **Purpose of this Report**

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

  
Harvey, Louisiana  
December 17, 2025

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

The Honorable Gregory Champagne  
St. Charles Parish Sheriff  
Hahnville, Louisiana

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

***Opinion on the Major Federal Program***

We have audited the St. Charles Parish Sheriff's Office's (the Office) 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 the Office's major federal program for the year ended June 30, 2025. The Office's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

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

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

We are required to be independent of the Office 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 Office'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 Office's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Office'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 Office'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 Office'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 Office'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 Office's internal control over compliance. Accordingly, no such opinion is expressed.

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

**Report on Internal Control Over Compliance**

A deficiency *in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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.

*Government Auditing Standards* required the auditor to perform limited procedures on the Office's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Office's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.



Harvey Louisiana  
December 17, 2025

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

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

	<u>Ref. No.</u>	<u>Fiscal Year Findings Initially Occurred</u>	<u>Description of Findings</u>	<u>Corrective Action Taken</u>	<u>Corrective Action Planned</u>	<u>Name of Contact person</u>	<u>Anticipated Completion Date</u>
<u>6/30/25</u> <u>CURRENT YEAR</u>							
<u>Internal Control:</u>	None	N/A	None	N/A	None	Maurice Bostick Director of Business and Legal Affairs	N/A
<u>Compliance:</u>	None	N/A	None	N/A	None		N/A
<u>6/30/24</u> <u>PRIOR YEAR</u>							
<u>Internal Control:</u>	2024-001	6/30/24	Lack of Internal Control over Purchasing	Yes	Increased Internal Controls over Purchasing	Maurice Bostick Director of Business and Legal Affairs	12/31/24
	2024-002	6/30/24	Lack of Internal Control over Payroll	Yes	Increased Internal Controls over Payroll		12/31/24
<u>Compliance:</u>	None	N/A	None	N/A	N/A		N/A

**ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**A. SUMMARY OF AUDITORS' RESULTS**

**Financial Statement Audit**

1. The type of audit report issued was an unmodified opinion on the governmental activities, the major fund, and the aggregate remaining fund information
2. There were no material weaknesses required to be disclosed by *Government Auditing Standards* issued by the Comptroller General of the United States of America.
3. No instances of non compliance material to the financial statements of the St. Charles Parish Sheriff, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

**Audit of Federal Awards**

4. There were no material weaknesses required to be disclosed by the *Uniform Guidance* (2CFR 200).
5. The auditor's report on compliance for the major federal award program for the St. Charles Parish Sheriff expresses an unmodified opinion on all major federal programs.
6. No audit findings that are required to be reported in accordance with 2CFR section 200.516(a) were disclosed.
7. The program tested as a major program was: Disaster Relief – Federal Assistance Number, 97.036.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. St. Charles Parish Sheriff was determined to be a low-risk auditee for purpose of the single audit.

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT**

No findings are reported.

**C. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL  
AWARD PROGRAMS AUDIT**

No findings are reported.

STATE OF LOUISIANA, PARISH OF ST. CHARLES

**AFFIDAVIT**

GREG CHAMPAGNE (Sheriff's Name), Sheriff of ST. CHARLES (Parish)

**BEFORE ME**, the undersigned authority, personally came and appeared, GREG CHAMPAGNE, the sheriff of ST. CHARLES Parish, State of Louisiana, who after being duly sworn, deposed and said:

**The following information is true and correct:**

\$3,377,332 is the amount of cash on hand in the tax collector account on June 30, 2025.

He further deposed and said:

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

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



\_\_\_\_\_  
Signature  
Sheriff of ST. CHARLES  
(Parish)

**SWORN** to and subscribed before me, Notary, this 3rd day of December, 2025 in my office in HAHNVILLE, Louisiana.

(City/Town)

Miltzi T Pettit (Signature)

Miltzi T Pettit (Print), # 152776  
Notary Public

Miltzi T. Pettit #152776  
Ex-Officio Notary, St. Charles Parish Sheriff's Office

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

**ST. CHARLES PARISH SHERIFF**  
Hahnville, Louisiana

Independent Accountant's Report  
On Applying Agreed-Upon Procedures

Year Ended June 30, 2025

**UZEE, BUTLER, ARCENEUX & BOWES**

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

To the Honorable Greg Champagne  
St. Charles Parish Sheriff  
and the Louisiana Legislative Auditor

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

The St. Charles 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 control and compliance areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures for the fiscal period July 1, 2024 through June 30, 2025. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

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

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

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

- iii. **Disbursements**, including processing, reviewing, and approving.
- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

*Procedures: Prior year testing resulted in no exceptions to this section. Therefore, testing is not required in the fiscal year ended June 30, 2025.*

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

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

*Procedures: This section regarding board/finance committee minutes is not applicable to the St. Charles Parish Sheriff.*

## ***3) Bank Reconciliations***

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- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
  - 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

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

*Procedures: Prior year testing resulted in no exceptions to this section. Therefore, testing is not required in the fiscal year ended June 30, 2025.*

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

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- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
  - i. Employees responsible for cash collections do not share cash drawers/registers;
  - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
  - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
  - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and
  - i. Observe that receipts are sequentially pre-numbered.
  - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - iii. Trace the deposit slip total to the actual deposit per the bank statement.

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

*Procedures: Prior year testing resulted in no exceptions to this section. Therefore, testing is not required in the fiscal year ended June 30, 2025.*

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

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- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
  - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
  - ii. At least two employees are involved in processing and approving payments to vendors;
  - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
  - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
  - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

*[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]*

- C. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
  - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

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

*Procedures: Prior year testing resulted in no exceptions to this section. Therefore, testing is not required in the fiscal year ended June 30, 2025.*

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

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- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
  - i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
  - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

*Procedures: Prior year testing resulted in no exceptions to this section. Therefore, testing is not required in the fiscal year ended June 30, 2025.*

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

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

*Procedures: Prior year testing resulted in no exceptions to this section. Therefore, testing is not required in the fiscal year ended June 30, 2025.*

**8) Contracts**

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

*Procedures: Prior year testing resulted in no exceptions to this section. Therefore, testing is not required in the fiscal year ended June 30, 2025.*

### **9) Payroll and Personnel**

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- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
  - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
  - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
  - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums) have been paid, and any associated forms have been filed, by required deadlines.

*Procedures: Prior year testing resulted in no exceptions to this section. Therefore, testing is not required in the fiscal year ended June 30, 2025.*

### **10) Ethics**

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

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

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

*Procedures: Prior year testing resulted in no exceptions to this section. Therefore, testing is not required in the fiscal year ended June 30, 2025.*

### ***11) Debt Service***

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

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

*Procedures: Prior year testing resulted in no exceptions to this section. Therefore, testing is not required in the fiscal year ended June 30, 2025.*

### ***12) Fraud Notice***

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

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

*Procedures: Prior year testing resulted in no exceptions to this section. Therefore, testing is not required in the fiscal year ended June 30, 2025.*

### ***13) Information Technology Disaster Recovery/Business Continuity***

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

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

- B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
  - Hired before June 9, 2020 – completed the training; and
  - Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.

*Procedures: Prior year testing resulted in no exceptions to this section. Therefore, testing is not required in the fiscal year ended June 30, 2025.*

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

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

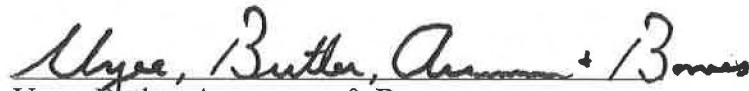
- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v. Amount of time it took to resolve each complaint.

*Procedures: Prior year testing resulted in no exceptions to this section. Therefore, testing is not required in the fiscal year ended June 30, 2025.*

We were engaged by the St. Charles 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 control and compliance areas identified in the Statewide Agreed-Upon Procedures. 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 St. Charles Parish Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The report is intended solely to describe the scope of testing performed on those control and compliance areas identified in the Statewide Agreed-Upon Procedures, 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 Louisiana Legislative Auditor as a public document.

  
Uzee, Butler, Arceneux & Bowes  
Certified Public Accountants  
Harvey, Louisiana

December 17, 2025