

LIVINGSTON PARISH SHERIFF
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025
LIVINGSTON, LOUISIANA



**Annual Comprehensive
Financial Report
of the**

LIVINGSTON PARISH SHERIFF

Livingston, Louisiana

**For the Fiscal Year Ended
June 30, 2025**

**Prepared by the
Livingston Parish Sheriff's Office
Finance Department**

LIVINGSTON PARISH SHERIFF

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Livingston Parish Sheriff's Office

Jason Ard, Sheriff

20300 Government Boulevard

P. O. Box 850

Livingston, Louisiana 70754

Phone: (225) 686-2241

December 22, 2025

To the Citizens of Livingston Parish:

This Annual Comprehensive Financial Report is hereby submitted for the fiscal period July 1, 2024 to June 30, 2025. State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements in accordance with generally accepted auditing standards.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Hannis T. Bourgeois, LLP, a firm of licensed certified public accountants, have issued an unmodified (“clean”) opinion on the Livingston Parish Sheriff’s Office financial statements for the fiscal year ending June 30, 2025. The independent auditor’s report is presented in the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s opinion and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Livingston Parish Sheriff’s Office

Formed in 1832, the Livingston Parish Sheriff’s Office is a stand-alone political entity lead by an elected Sheriff providing leadership and guidance in the area of law enforcement and public safety. Livingston Parish, located in southeast Louisiana, has the ninth largest population in the state with an estimated 150,000 residents.

As provided by Article V. Section 27 of the Louisiana Constitution of 1974, the Livingston Parish Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the Parish of Livingston, Louisiana. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, and anti-drug abuse programs. Additionally, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish or 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, sportsman's licenses, and bond forfeitures imposed by the district court.

In addition to being responsible for enforcing the laws and collecting the taxes for the parish, the Livingston Parish Sheriff's Office is also responsible for staffing and operating the parish detention center, as well as providing security for the parish courthouse. Both facilities are owned by the Livingston Parish Government.

Budget Preparation

The annual budget serves as the foundation for the Sheriff's Office financial planning and control. The Chief Civil Deputy Officer develops, prepares, and presents to the Sheriff the proposed annual budget and budget message for the general fund and all other funds in accordance with the Local Government Budget Act found in Louisiana Revised Statute (R.S.) 39:1301-1315. The Sheriff is required to hold a public hearing on the proposed budget and adopt a final budget by no later than June 30, the close of the Sheriff's fiscal year. Certified copies of the adopted budget, adoption instrument, budget amendments, supporting schedules, and correspondence related to the budgets are to be retained at the Chief Civil Deputy's office. Additional details on the budget process are explained in the Notes to the Financial Statements.

The Chief Civil Deputy administers and monitors the budget with monthly financial statements and budget-to-actual comparisons for any corrective action needed. The Sheriff is responsible for adopting amended budgets on a timely basis and in accordance with the Local Government Budget Act.

For the General Fund, the legal level of budgetary control is the level at which management cannot overspend the budget without the approval of the governing body.

Local Economy

One of the major reasons Livingston Parish is one of the nation's fastest growing parishes (counties) is the lifestyle it offers. Despite the recent growth locally, our communities retain their personality and charm. Families value the public schools, which are among the best in the state along with the safe neighborhoods and extensive public park system that offers recreational youth sports opportunities. Livingston Parish experienced the fastest population growth among all parishes in Louisiana from 2020 to 2025, with an annualized growth rate exceeding 8%. This surge in population serves as a key indicator of underlying economic momentum and increasing demand for local employment. The rapid growth has significantly contributed to job creation across multiple sectors, particularly in construction, healthcare, and retail, as the parish works to accommodate the needs of its expanding population.

Living in Livingston Parish is affordable, and land is available for development, leaving great opportunities for growth. CNN Money stated that Livingston Parish ranks 11th in the nation for job growth. Such growth has been most visible in the retail sector, with major stores like Bass Pro and Sam's Club attracting business to the parish. More shops and restaurants have followed, and now the Juban Crossing retail development has flourished by bringing a multitude of stores and restaurants helping to bring even more job opportunities and daily conveniences to our doorstep.

Over the last ten years, unemployment rates have continued to drop. The U.S. Bureau of Labor Statistics reports 4.4 percent unemployment in Livingston Parish during 2025, compared to 5.1 percent in 2016, while the unemployment rate in the United States has dropped to 4.1 percent in 2025 from 4.9 percent in 2016.

Long-term Financial Planning and Major Initiatives

Long-term financial plans serve as a tool to identify issues and opportunities, and to provide the Sheriff, staff, and citizens with the insights required to address issues impacting the Sheriff's Office financial condition. The Sheriff's plan typically includes a multi-year planning horizon - three to five years for projecting current operations and capital expenditures and extended time frames for more extensive projects depending on funding. Although issuance of bonds is typically a last resort, future additional projects may require additional revenue, either from current or new revenue sources, i.e., grants, bonded debt, etc.

In fiscal year 2018, the Sheriff's Office joined governmental entities across the United States in adopting GASB No. 75 "Accounting and Financial Reporting for Other Post-Employment Benefits." Other Post-Employment Benefits (OPEB) provided to the Sheriff's retired employees include medical and life insurance. Under this new guidance, the Sheriff's Office has reported the total OPEB liability of \$15.51M in the Government-Wide Financial Statements. To ensure that these benefits can be paid as they come due, Sheriff Ard has assigned \$11.21M in a trust fund towards a long-term plan for funding this liability.

In fiscal year 2019, the Sheriff's Office implemented GASB No. 77 "Tax Abatement Disclosures". Established under Louisiana Administrative Code, Title 13, Chapter 5, the Louisiana Industrial Ad Valorem Tax Exemption (ITEP) Program was created to encourage industrial development by offering an abatement of local ad valorem property taxes for up to 10 years on a manufacturer's qualifying new investments and annual capitalized additions at the manufacturing site. This program offers long-term economic development benefits to the parish.

The Sheriff's Office adopted GASB Statements 87 and 96, in fiscal years 2022 and 2023 respectively. During the fiscal year 2025, the Sheriff's Office reported Right of Use Assets amounting to \$10,613,760 for lease assets and the related liability of \$6,215,029.

Multiple long-term projects have been completed including the multipurpose training facility, two substations, and the acquisition and renovation of a fleet maintenance building. The Livingston Parish Sheriff's Office continues to search for ways to better serve its citizens

Since taking office, the Sheriff has continued the agency's dedicated focus on maintaining the safety of the people living and working in Livingston Parish while making changes to improve the efficiency and effectiveness of the agency and build the community's trust. Some of his initiatives accomplished this year include: continuing to expand the school resource officer program in partnership with the school board by adding additional school resource officers to maintain a safe learning environment for our children; expanding the school safety officer program to place a sheriff's deputy at every school campus each day as a security officer while children and educators are present to further ensure the safety of schools in Livingston Parish; continuing technology upgrades; a complete overhaul of the policy manual to keep up with the changing times in law enforcement, and prepping the 50 acre tract of land to be used for a new emergency evacuation center which will be otherwise funded through state capital outlay funds.

The Sheriff strives to maintain an unrestricted fund balance to provide for unanticipated expenditures of a non-recurring nature and/or to meet unexpected increases in costs. All fund designations and reserves are reviewed annually for long-term adequacy and use requirements. Any projected insufficiencies will be addressed immediately. It is a goal to maintain a fund balance of at least 30% of the operating expenditures in the General Fund.

Relevant Financial Policies

The Livingston Parish Sheriff's Office has established and adopted the following comprehensive financial policies to improve the Sheriff's Office financial stability, to balance the needs of the organization with the resources available for use, and to assist the Sheriff's Office with careful financial planning. The policies set forth below are consistent guidelines for fiscal planning and performance and support the Sheriff's Office commitment to sound financial management and financial stability.

These policies can be found within the notes to the financial statements which follow the basic financial statements.

Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) presents an annual Certificate of Achievement for Excellence in Financial Reporting to a governmental entity who presents an annual comprehensive financial report. In order to receive this prestigious award, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Our Certificate of Achievement for Excellence in Financial Reporting for the fiscal year ended June 30, 2024, is included in this report. The Livingston Parish Sheriff's Office believes that our current annual comprehensive financial report meets the Certificate of Achievement Program's requirements, and we will be submitting it to the GFOA to determine its eligibility for the certificate.

The preparation of this report on a timely basis could not have been possible without the efficient and skillful efforts of our finance division, as well as other Livingston Parish Sheriff's Office divisions. We would like to express our sincere appreciation for their assistance in providing the data necessary to prepare this report and for their commitment to maintaining the highest standards of professionalism in the management of the Livingston Parish Sheriff's Office.

Respectfully submitted,

Jason Ard



Sheriff

Jamie Felder



Chief Civil Deputy

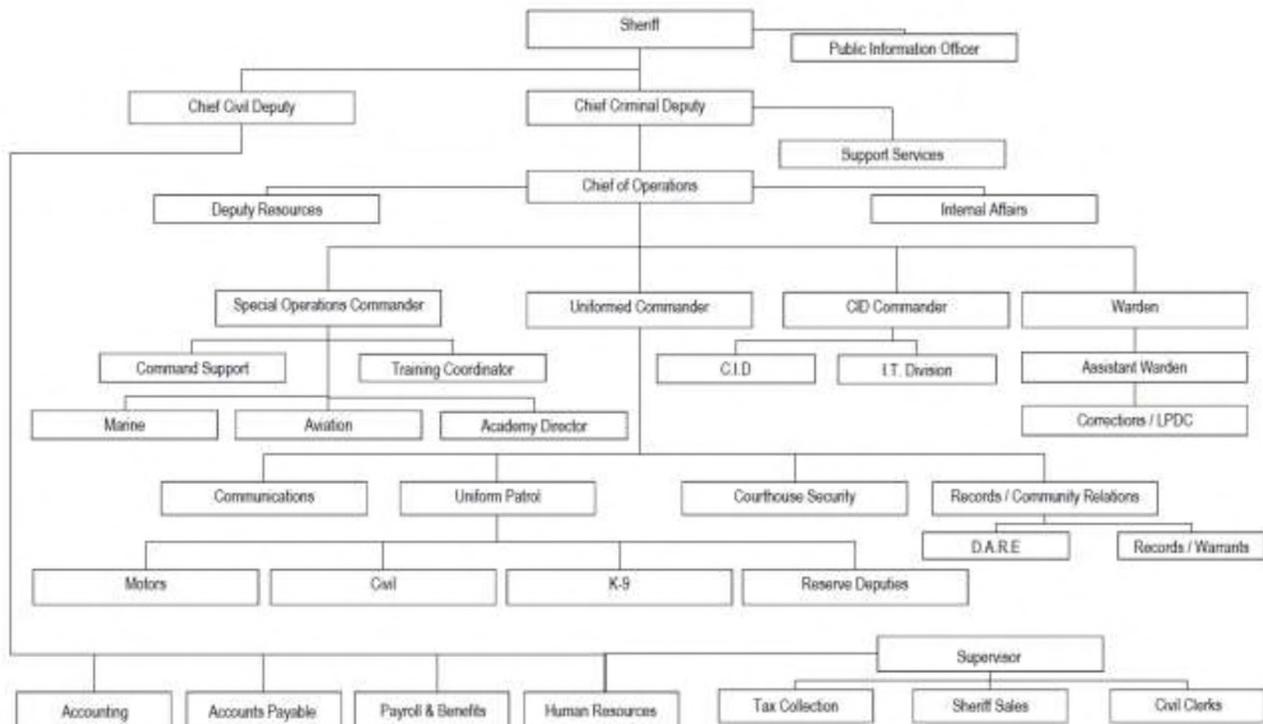
**Livingston Parish Sheriff
Livingston Parish, Louisiana**

**Principal Elected Official
June 30, 2025**

**Sheriff
Jason Ard**



Livingston Parish Sheriff's Office
Organizational Chart



As of June 30, 2025



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Livingston Parish Sheriff
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO



FINANCIAL SECTION



**HANNIS T.
BOURGOIS**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Jason Ard
Livingston Parish Sheriff
Ex-Officio Parish Tax Collector
Livingston Parish, Louisiana

Opinions

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Livingston Parish Sheriff as of June 30, 2025, and the respective changes in financial position and the budgetary comparison for the General Fund 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 5 through 13, the schedule of changes in the net OPEB liability and related ratios on page 59, the schedule of the Sheriff's OPEB contributions on page 60, the schedule of OPEB investment returns on page 61, the schedule of the Sheriff's proportionate share of the net pension liability on page 62, and the schedule of the Sheriff's contributions on page 63 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 the purpose of forming an opinion on the financial statements that collectively comprise the Sheriff's basic financial statements. The combining schedule of fiduciary net position – fiduciary funds, combining schedule of changes in net position – fiduciary funds, schedule of compensation, benefits, and other payments to agency head, and the tax collector account affidavit are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The schedule of justice system funding – collecting/disbursing entity and the schedule of justice system funding – receiving entity are presented for purposes of additional analysis as requested by Louisiana revised statute 24:515.2 and are also not a required part of the basic financial statements.

The combining schedule of fiduciary net position – fiduciary funds, combining schedule of changes in fiduciary net position – fiduciary funds, schedule of compensation, benefits, and other payments to agency head, the tax collector account affidavit, the schedule of justice system funding – collecting/disbursing entity, and the schedule of justice system funding – receiving entity, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining schedule of fiduciary net position – fiduciary funds, combining schedule of changes in fiduciary net position – fiduciary funds, schedule of compensation, benefits, and other payments to agency head, tax collector account affidavit, the schedule of justice system funding – collecting/disbursing entity, and the schedule of justice system funding – receiving entity are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory section on pages i through x and the statistical section, Tables 1 through 21. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2025, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Respectfully submitted,

Hannis T. Bourgeois, LLP

Denham Springs, Louisiana
December 22, 2025

LIVINGSTON PARISH SHERIFF

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

Introduction

As management of the Livingston Parish Sheriff, Livingston, Louisiana, we offer readers of the Sheriff's financial statements this narrative overview and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2025. This management discussion and analysis ("MD&A") is designed to provide an objective and easy-to-read analysis of the Livingston Parish Sheriff's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the Sheriff's finances. It is also intended to provide readers with an analysis of the Sheriff's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Sheriff. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the Livingston Parish Sheriff's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and the other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

Government Wide Financial Highlights

Statement of Net Position	June 30,		Increase (Decrease)
	2025	2024	
Assets	\$ 40,427,456	\$ 43,314,500	\$ (2,887,044)
Deferred Outflows	14,660,095	21,392,082	(6,731,987)
Total Assets and Deferred Outflows	55,087,551	64,706,582	(9,619,031)
Liabilities	46,110,858	55,517,374	(9,406,516)
Deferred Inflows	6,223,653	3,333,836	2,889,817
Total Liabilities and Deferred Inflows	52,334,511	58,851,210	(6,516,699)
Net Investment in Capital Assets	17,765,347	17,882,965	(117,618)
Unrestricted (Deficit)	(15,012,307)	(12,027,593)	(2,984,714)
Total Net Position	\$ 2,753,040	\$ 5,855,372	\$ (3,102,332)

The assets and deferred outflows of the Sheriff's office exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$2,753,040 (Net Position). \$17,765,347 is invested in capital assets, net of accumulated depreciation and related debt. The net balance of (\$15,012,307) is the unrestricted net position, \$7,173,908 of that net position is the net of current assets and liabilities and may be used to meet the Sheriff's ongoing obligations to the parish. The difference of (\$22,186,215) is related to other post-employment benefits and pension liabilities that will become payable as employees retire.

For the year ended June 30, 2024, the Sheriff's total net position decreased by \$3,102,332.

As of June 30, 2025, the Sheriff's governmental funds reported a combined fund balance of \$7,070,193, an increase of \$7,412 for the year. Of this amount, \$7,015,533 is unassigned, which is available for spending at the Sheriff's discretion. Of the remaining balance, \$54,660 is non-spendable related to prepaid expenses.

Governmental Funds	June 30,		Increase (Decrease)
	2025	2024	
Assets	\$ 9,001,080	\$ 9,747,200	\$ (746,120)
Total Assets and Deferred Outflows	<u>9,001,080</u>	<u>9,747,200</u>	<u>(746,120)</u>
Liabilities	1,715,344	1,908,339	(192,995)
Deferred Inflows	215,543	776,080	(560,537)
Total Liabilities and Deferred Inflows	<u>1,930,887</u>	<u>2,684,419</u>	<u>(753,532)</u>
Nonspendable	54,660	100,652	(45,992)
Unassigned	7,015,533	6,962,129	53,404
Total Fund Balance	<u>7,070,193</u>	<u>7,062,781</u>	<u>7,412</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 9,001,080</u>	<u>\$ 9,747,200</u>	<u>\$ (746,120)</u>

Overview of the Annual Financial Report

This discussion and analysis is intended to serve as an introduction to the Livingston Parish Sheriff's financial statements. The Livingston Parish Sheriff's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Livingston Parish Sheriff's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the Livingston Parish Sheriff's assets, deferred outflows, liabilities and deferred inflows with the difference reported as net position using the accrual basis of accounting. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Livingston Parish Sheriff is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, uncollected taxes and fees that have been earned).

The government-wide financial statements can be found on pages 14 - 15 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Livingston Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. All of the funds of the Sheriff can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term effects of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Livingston Parish Sheriff maintains one governmental fund. Information is presented in the governmental fund statements which consist of a balance sheet and statement of revenues, expenditures, and changes in fund balance for the General Fund, which is considered to be a major fund.

The Livingston Parish Sheriff adopts an annual budget for its general fund. A budgetary comparison statement for the major fund has been provided herein to demonstrate compliance with the budget. The basic governmental fund financial statements can be found on pages 16, 18, and 20 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Livingston Parish Sheriff's own programs. The Sheriff reports its Post-Retirement Benefits Trust Fund as a fiduciary fund, and has four custodial funds, including the Sheriff's Fund, Tax Collector Fund, Inmate Deposit Fund, and Evidence Escrow Fund.

The basic fiduciary fund financial statements can be found on pages 21 - 22 of this report.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and are a required part of the basic financial statements. The notes to the financial statements can be found on pages 23 - 58 of this report.

Other Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. These can be found on page 59 through 63 of this report.

Government-Wide Financial Statement Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the Sheriff's net position for the current year as compared to the prior year. For more detailed information, see the Statement of Net Position on page 14 of this report.

Statement of Net Position June 30, 2025 and 2024

	Governmental Activities		
	2025	2024	Increase (Decrease)
Assets:			
Current and Other Assets	\$ 9,001,080	\$ 9,747,200	\$ (746,120)
Capital Assets	31,426,376	33,567,300	(2,140,924)
Total Assets	40,427,456	43,314,500	(2,887,044)
Deferred Outflows of Resources	14,660,095	21,392,082	(6,731,987)
Total Assets and Deferred Outflows of Resources	55,087,551	64,706,582	(9,619,031)
Liabilities:			
Short-term Liabilities	4,342,337	4,006,566	335,771
Long-term Liabilities	11,145,864	13,701,330	(2,555,466)
Net OPEB and Pension Liabilities	30,622,657	37,809,478	(7,186,821)
Total Liabilities	46,110,858	55,517,374	(9,406,516)
Deferred Inflows of Resources	6,223,653	3,333,836	2,889,817
Total Liabilities and Deferred Inflows of Resources	52,334,511	58,851,210	(6,516,699)
Net Position:			
Net Investment in Capital Assets	17,765,347	17,882,965	(117,618)
Unrestricted (Deficit)	(15,012,307)	(12,027,593)	(2,984,714)
Total Net Position	\$ 2,753,040	\$ 5,855,372	\$ (3,102,332)

One of the largest portions of the Livingston Parish Sheriff's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, vehicles, and infrastructure), less the related debt used to acquire those assets that remains outstanding. The Livingston Parish Sheriff uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Livingston Parish Sheriff's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

At the end of the current fiscal year, the Livingston Parish Sheriff is not able to report positive balances in Net Position.

The Sheriff's activities decreased the total net position by \$3,102,332 during the current fiscal year.

In order to further understand what makes up the changes in net position, the Changes in Net Position table below provides a summary of the results of the Sheriff's activities for the current year as compared to the prior year. An analysis of the primary sources of these changes follows the table. For more detailed information, see the Statement of Activities on page 15 of this report.

**Changes in Net Position
For the Years Ended June 30, 2025 and 2024**

	Governmental Activities		Increase (Decrease)	
	2025	2024	Amount	Percentage
Revenues:				
Program Revenues:				
Charges for Services	\$ 5,508,781	\$ 4,894,103	\$ 614,678	12.6%
Operating Grants and Contributions	1,829,673	1,407,771	421,902	30.0%
Capital Grants and Contributions	1,062,100	42,951	1,019,149	2372.8%
General Revenues:				
Property Taxes	20,105,424	15,201,306	4,904,118	32.3%
Sales Taxes	15,355,636	15,032,799	322,837	2.1%
Intergovernmental:				
Support of Prisoners	2,722,522	2,658,702	63,820	2.4%
State Revenue Sharing	742,362	729,942	12,420	1.7%
On Behalf - State Supplemental Pay	1,384,725	1,323,709	61,016	4.6%
Interest Income	112,501	68,539	43,962	64.1%
Miscellaneous	2,354,142	1,641,911	712,231	43.4%
Gain (Loss) on Sale of Assets	129,286	177,834	(48,548)	(27.3%)
Total Revenues	<u>51,307,152</u>	<u>43,179,567</u>	<u>8,127,585</u>	<u>18.8%</u>
Expenses:				
Public Safety	53,894,713	55,116,349	(1,221,636)	(2.2%)
Interest on Long-term Debt	514,771	355,049	159,722	45.0%
Total Expenses	<u>54,409,484</u>	<u>55,471,398</u>	<u>(1,061,914)</u>	<u>(1.9%)</u>
Increase (Decrease) in Net Position	<u>(3,102,332)</u>	<u>(12,291,831)</u>	<u>9,189,499</u>	<u>74.8%</u>
Net Position - Beginning of Year	<u>5,855,372</u>	<u>18,147,203</u>	<u>(12,291,831)</u>	<u>(67.7%)</u>
Net Position - End of Year	<u>\$ 2,753,040</u>	<u>\$ 5,855,372</u>	<u>\$ (3,102,332)</u>	<u>(53.0%)</u>

Governmental Activities

Governmental activities decreased the Livingston Parish Sheriff's net position by \$3,102,332. Key elements of this change in net position as shown on the previous page are as follows:

- Operating grants increased by \$421,902 or 30% in fiscal year 2025. This increase was due to more FEMA reimbursement funds from storm related events and a one-time legislative grant.
- Capital grants increased by \$1,019,149 or 2373% in fiscal year 2025. This increase was due to a one-time legislative grant for an emergency response and evacuation center.

- Sales taxes revenue increased by \$322,837 or 2.1% in fiscal year 2025. Increased consumer spending increased sales tax collected.
- Property tax revenue increased by \$4,904,118 or 32.3% in fiscal year 2025. Reassessment and additional properties added to the tax roll resulted in the total tax levy increase.
- Public safety expenditures decreased by \$1,221,636 or 2.2% in fiscal year 2025. The decrease is primarily due to changes related to OPEB and Pension liabilities. Also, during the fiscal year ending 2025, fewer vehicles were leased, decreasing amortization and debt service expenditures.
- Interest on long-term debt increased by \$159,722 or 45% in fiscal year 2025 primarily due to interest payments used to purchase a 50-acre tract of land that will be used to construct an Emergency Evacuation Center and interest on a short-term Revenue Anticipation Note.

Fund Financial Analysis

As noted earlier, the Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Sheriff's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Sheriff's financing requirements.

The General Fund is the chief operating fund of the Livingston Parish Sheriff. At the end of the current fiscal year, total fund balance of the general fund was \$7,070,193, an increase of \$7,412. The significant factors in excess (deficiency) of revenues over expenditures are:

- Revenues for the fiscal year 2024-2025 increased compared to the prior year by \$8,338,225 due to a \$4,904,118 increase in ad valorem tax, \$1,602,080 increase in federal and state grants, \$411,736 increase in fines, forfeitures and other fees, and \$322,837 increase in sales tax.
- Expenditures decreased compared to the prior year by \$1,677,111 primarily due to a decrease in capital outlay of approximately \$9,488,433 due to the 2023-2024 expenditures for the Evacuation Center land purchase, furniture and fixtures and vehicles.
- Other financing sources (uses) decreased primarily due to the fewer lease issuances.
- Fund balance of \$7,070,193 represents non-spendable amount of \$54,660 which is allocated for expenses that have been prepaid and \$7,015,533 unassigned fund balance which is available for subsequent year budget appropriation and spending at the government's discretion.

As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating expenditures plus other financing uses totaling \$58,190,485.

Major Fund Budgetary Highlights

The major fund of the Livingston Parish Sheriff is the general fund.

Budget to Actual Variance

- The actual amounts of revenues for the general fund were more than the final budget by \$2,365,552. Revenues were budgeted using the best available data when the budget was formulated and amended. Actual results were better than anticipated primarily due to the following:
 - The increase in ad valorem taxes was greater than expected by \$105,424.
 - Sales and use taxes increased unexpectedly and were \$355,636 greater than budgeted. Changes in economic activity and rising costs of goods and services continue to impact sales and use tax revenue.
 - The increase in grants was larger than expected and was \$811,821 greater than budgeted.
 - The decrease in State Reimbursements for housing prisoners did not decrease at the rate expected and was \$322,522 more than budgeted.
 - The contracted revenue from the Livingston Parish Communications District did not decrease as expected and was over budgeted by \$314,141. Livingston Parish Sheriff receives a percentage of tariffs and prepaid phone fees collected by the Livingston Parish Communication District and amount is not known until analysis and payment are received from phone service providers.
 - Miscellaneous revenue increased more than expected and was \$254,142 more than budgeted, primarily due to Louisiana Opioid Abatement Taskforce receipt of approximately \$474,330.
- The actual amount of expenditures for the general fund was more than the final budget by \$1,754,509. Expenditures were budgeted using the best available data when the budget was formulated and amended. Actual results increased more than anticipated primarily due to the following:
 - Increase in employee benefits of \$504,581, due to increased insurance claims.
 - Increase in salaries of \$275,311, due to the hiring of additional deputies to accommodate rapid growth within the Parish.
 - Increase in capital outlay over budget, due to work on the emergency response and evacuation center and due to the replacement of several leased vehicles that were returned.
 - Increase in debt service cost of \$545,788, due to increase in interest payments used to purchase a 50-acre tract of land that will be used to construct an Emergency Evacuation Center and interest on a short-term Revenue Anticipation Note.
- The actual excess of revenues over expenditures for the general fund was greater than the final budget by \$1,090,969 due to increased revenues as explained above.

Capital Assets and Debt Administration

Capital Assets

The Livingston Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2025, amounted to \$25,357,542 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure.

Right of Use Assets

At the end of the fiscal year, the Sheriff also had capitalized vehicles and office equipment acquired through right of use leases with a cost of \$10,613,760 and corresponding accumulated amortization of \$4,544,926 in 2025.

The following table provides a summary of the Sheriff's capital assets (net of depreciation and amortization) at the end of the current year as compared to the prior year. For more detailed information, see Note 5 to the financial statements on page 37 and 38 of this report.

**Capital Assets (Net of Depreciation)
June 30, 2025 and 2024**

Capital Assets:	Governmental Activities		Increase (Decrease)	Percentage Increase (Decrease)
	2025	2024		
Land	\$ 4,630,318	\$ 4,630,318	\$ -	0.0%
Construction in Progress	1,678,688	287,359	1,391,329	100.0%
Buildings and Tower	17,722,328	17,571,328	151,000	0.9%
Equipment and Furniture	7,171,410	6,927,695	243,715	3.5%
Vehicles	9,123,841	9,385,822	(261,981)	(2.8%)
Right of Use-Leases Vehicles	10,207,112	10,419,655	(212,543)	(2.0%)
Right of Use-Leases Equipment	406,648	406,648	-	0.0%
Subtotal Capital Assets	<u>50,940,345</u>	<u>49,628,825</u>	<u>1,311,520</u>	<u>2.6%</u>
Less: Accumulated Depreciation	(14,969,043)	(13,484,016)	(1,485,027)	11.0%
Less: Accumulated Amortization	<u>(4,544,926)</u>	<u>(2,577,509)</u>	<u>(1,967,417)</u>	<u>76.3%</u>
Capital Assets, Net	<u><u>\$ 31,426,376</u></u>	<u><u>\$ 33,567,300</u></u>	<u><u>\$ (2,140,924)</u></u>	<u><u>(6.4%)</u></u>

Long-Term Debt

At the end of the fiscal year, the Sheriff had long term liabilities of \$44,283,686, consisting of revenue bonds in the amount of \$7,446,000, right of use-lease liabilities of \$6,215,029, net OPEB liability of \$15,508,257, and net pension liability of \$15,114,400.

Revenue Bonds Payable, see Note 13 to the financial statements on page 51 of this report. Right of use-lease liabilities are related to the right of use-lease assets for vehicles and office equipment which were placed into service during the fiscal year. For more detailed information on the Sheriff's long-term debt and other long-term liabilities, see Notes 10 through 13 on pages 39 through 53 of this report.

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the Livingston Parish Sheriff's budget for the 2026 fiscal year:

- The two major revenue sources for the general fund are ad valorem taxes and sales and use taxes. Ad valorem tax increased by \$4,904,118 between fiscal years 2024 and 2025, due to reassessment. Continued development in Livingston Parish continues to increase property values and assessments. The levied rate for the Sheriff did not increase, 2025 is not a reassessment year and only one tax sale is expected.
- Sales tax revenues increased by approximately \$322,837 between 2024 and 2025. Change in economic activity and rising costs of goods and services continue to impact sales tax revenue resulting in stagnant spending rates by consumers. Sales tax revenue is directly linked to consumer purchases and the economy. Sales tax rates have not changed.
- Salaries and related benefits increased by \$2,054,277 between 2024 and 2025. Change in economic activity and rising costs of goods and services continue to impact salaries and related benefits expenditures, more specifically health care costs continue to show signs of increase.

Request for Information

This financial report is designed to provide a general overview of the Livingston Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report for June 30, 2025, or requests for additional financial information should be addressed to Jamie Felder, Chief Civil Deputy of the Livingston Parish Sheriff, at (225) 686-2241.



BASIC FINANCIAL STATEMENTS

LIVINGSTON PARISH SHERIFF**STATEMENT OF NET POSITION**

AS OF JUNE 30, 2025

	<u>Governmental Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 928,998
Investments	3,310,546
Receivables, Net	4,706,876
Capital Assets:	
Land and Construction in Progress	6,309,006
Other Capital Assets (Net of Accumulated Depreciation)	19,048,536
Lease Assets (Net of Accumulated Amortization)	6,068,834
Prepaid Expense	54,660
Total Assets	<u>40,427,456</u>
DEFERRED OUTFLOWS OF RESOURCES	
Related to Pensions	6,878,758
Related to Post-Employment Benefits Other Than Pensions	7,781,337
Total Deferred Outflows of Resources	<u>14,660,095</u>
LIABILITIES	
Accounts Payable	805,175
Accrued Interest Payable	111,828
Accrued Wages and Employee Benefits	910,169
Non-Current Liabilities:	
Due Within One Year	2,515,165
Due in More Than One Year:	
Other Amounts Due in More Than One Year	11,145,864
Net OPEB Liability	15,508,257
Net Pension Liability	15,114,400
Total Liabilities	<u>46,110,858</u>
DEFERRED INFLOWS OF RESOURCES	
Related to Pensions	1,784,243
Related to Post-Employment Benefits Other Than Pensions	4,439,410
Total Deferred Inflows of Resources	<u>6,223,653</u>
NET POSITION	
Net Investment in Capital Assets	17,765,347
Unrestricted (Deficit)	(15,012,307)
Total Net Position	<u><u>\$ 2,753,040</u></u>

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenue and Changes in</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Net Position (Deficit)</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Governmental</u>
					<u>Activities</u>
Governmental Activities:					
Public Safety	\$ 53,894,713	\$ 5,508,781	\$ 1,829,673	\$ 1,062,100	\$ (45,494,159)
Interest on Long-Term Debt	514,771	-	-	-	(514,771)
Total Governmental Activities	54,409,484	5,508,781	1,829,673	1,062,100	(46,008,930)
General Revenues:					
Taxes:					
Property					20,105,424
Sales					15,355,636
Intergovernmental:					
For Support of Prisoners					2,722,522
State Revenue Sharing					742,362
On Behalf - State Supplemental Pay					1,384,725
Investment Earnings					112,501
Miscellaneous					2,354,142
Gain (Loss) on Sale of Assets					129,286
					<u>42,906,598</u>
					Change in Net Position
					(3,102,332)
Net Position - Beginning of Year					<u>5,855,372</u>
Net Position - End of Year					<u>\$ 2,753,040</u>

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF

BALANCE SHEET - GOVERNMENTAL FUND

JUNE 30, 2025

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 928,998
Investments	3,310,546
Receivables, Net	
Due from Other Governments	4,706,876
Prepays	54,660
Total Assets	<u>\$ 9,001,080</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>	
Liabilities:	
Accounts Payable	\$ 805,175
Accrued Wages and Employee Benefits:	
Accrued Salaries	232,459
Accrued Health Claims	677,710
Total Liabilities	<u>1,715,344</u>
Deferred Inflows of Resources:	
Unavailable Intergovernmental Revenues	215,543
Fund Balance:	
Nonspendable for Prepays:	54,660
Unassigned	7,015,533
Total Fund Balance	<u>7,070,193</u>
Total Liabilities and Fund Balance	<u>\$ 9,001,080</u>

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF

RECONCILIATION OF THE GOVERNMENTAL FUND
BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2025

Total Fund Balance - Governmental Fund	\$	7,070,193
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:</p>		
Governmental Capital Assets		40,326,586
Less Accumulated Depreciation		(14,969,044)
		25,357,542
Cost of Lease Assets		10,613,760
Less: Accumulated Amortization - Lease Assets		(4,544,926)
		6,068,834
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:</p>		
Bonds Payable		(7,446,000)
Lease Payable		(6,215,029)
Accrued Interest Payable		(111,828)
Net OPEB Liability		(15,508,257)
Net Pension Asset (Liability)		(15,114,400)
<p>Certain revenues are deferred inflows in the fund financial statements until they are considered available to finance current expenditures, but these revenues are recognized when they are assessed in the government-wide financial statements</p>		
		215,543
<p>Deferred outflows of resources related to pensions are not reported in governmental funds</p>		
		6,878,758
<p>Deferred outflows of resources related to other post-employment benefits are not reported in governmental funds</p>		
		7,781,337
<p>Deferred inflows of resources related to pensions are not reported in governmental funds</p>		
		(1,784,243)
<p>Deferred inflows of resources related to other post-employment benefits are not reported in governmental funds</p>		
		(4,439,410)
Net Position	\$	2,753,040

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	General Fund
Revenues:	
Taxes:	
Ad Valorem	\$ 20,105,424
Sales and Use	15,355,636
Intergovernmental:	
Grants	2,111,821
Support of Prisoners	2,722,522
State Revenue Sharing	742,362
Service Contract Revenue	1,814,141
On Behalf Payments - State Supplemental Pay	1,384,725
Fines, Forfeitures and Other Fees	3,694,640
Use of Money and Property	112,501
Miscellaneous	2,354,142
Total Revenues	50,397,914
Expenditures:	
Public Safety:	
Personnel Services and Related Benefits:	
Salaries	24,775,311
Employee Benefits	11,504,581
Travel and Training	280,131
Operating Services	4,939,377
Professional Services	355,256
Materials and Supplies	4,035,797
Capital Outlay	2,137,274
Capital Outlay - Leases	460,994
Debt Service:	
Principal - Bonds	5,088,000
Principal - Leases	2,396,300
Interest	385,365
Interest - Leases	132,800
Debt Issuance Cost	22,188
Total Expenditures	56,513,374
Excess (Deficiency) of Revenues Over Expenditures	(6,115,460)
Other Financing Sources (Uses):	
Proceeds on Disposal of Capital Assets	132,158
Proceeds on Disposal of Lease Assets	529,720
Issuance of Leases	460,994
Issuance of Bonds	5,000,000
Total Other Financing Sources and (Uses)	6,122,872
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	7,412
Fund Balance at Beginning of Year	7,062,781
Fund Balance at End of Year	\$ 7,070,193

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2025

Total Net Change in Fund Balance - Governmental Fund	\$ 7,412
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:	
Certain revenues are deferred inflows in the fund financial statements until they are considered available to finance current expenditures, but such revenues are recognized when assessed in the government-wide financial statements	(560,537)
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Capital Outlay - Operating	2,137,274
Capital Outlay - Leases	460,994
Depreciation/Amortization Expense	(4,206,600)
Add accumulated depreciation/amortization on capital assets retired during the year	754,156
Less cost basis of capital assets retired during the year	(1,286,748)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities	
Repayment of Principal on Long-Term Debt	5,088,000
Repayment of Principal on Leases	2,396,300
Issuance of Long-Term Debt	(5,000,000)
Issuance of Leases	(460,994)
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	
(Increase) Decrease in Accrued Interest Payable	3,394
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
(Increase) Decrease in Pension Expense	(2,569,619)
(Increase) Decrease in OPEB Expense	(1,205,853)
Proportionate share of non-employer contributions to the pension plan does not provide current financial resources and, therefore, is not reported as revenue in the Governmental Funds	1,340,489
Change in Net Position of Governmental Activities	<u>\$ (3,102,332)</u>

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET TO ACTUAL - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2025

	Budget Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes:				
Ad Valorem	\$ 20,000,000	\$ 20,000,000	\$ 20,105,424	\$ 105,424
Sales and Use	15,000,000	15,000,000	15,355,636	355,636
Intergovernmental:				
Grants	500,000	1,300,000	2,111,821	811,821
Support of Prisoners	2,200,000	2,400,000	2,722,522	322,522
State Revenue Sharing	730,000	742,362	742,362	-
Service Contract Revenue	1,000,000	1,500,000	1,814,141	314,141
On Behalf Payments - State Supplemental Pay	1,320,000	1,380,000	1,384,725	4,725
Fines, Forfeitures and Other Fees	3,000,000	3,500,000	3,694,640	194,640
Use of Money and Property	90,000	110,000	112,501	2,501
Miscellaneous	1,350,000	2,100,000	2,354,142	254,142
Total Revenues	45,190,000	48,032,362	50,397,914	2,365,552
Expenditures:				
Current				
Public Safety:				
Personnel Services and Related Benefits				
Salaries	23,000,000	24,500,000	24,775,311	(275,311)
Employee Benefits	11,000,000	11,000,000	11,504,581	(504,581)
Travel and Training	250,000	280,000	280,131	(131)
Operating Services	4,000,000	4,900,000	4,939,377	(39,377)
Professional Services	450,000	1,000,000	355,256	644,744
Materials and Supplies	3,500,000	3,950,000	4,035,797	(85,797)
Total Public Safety	42,200,000	45,630,000	45,890,453	(260,453)
Capital Outlay	1,000,000	1,200,000	2,137,274	(937,274)
Capital Outlay - Leases	-	450,000	460,994	(10,994)
Debt Service				
Principal - Bonds	402,650	5,478,865	5,088,000	390,865
Principal - Leases	2,000,000	2,000,000	2,396,300	(396,300)
Interest - Bonds	-	-	385,365	(385,365)
Interest - Leases	-	-	132,800	(132,800)
Debt Issuance Cost	-	-	22,188	(22,188)
Total Expenditures	45,602,650	54,758,865	56,513,374	(1,754,509)
Excess (Deficiency) of Revenues over Expenditures	(412,650)	(6,726,503)	(6,115,460)	611,043
Other Financing Sources (Uses):				
Proceeds on Disposal of Capital Assets	100,000	130,000	132,158	2,158
Proceeds on Disposal of Lease Assets	-	-	529,720	529,720
Issuance of Leases	3,000,000	512,946	460,994	(51,952)
Issuance of Bonds	-	5,000,000	5,000,000	-
Total Other Financing Sources (Uses)	3,100,000	5,642,946	6,122,872	479,926
Excess (Deficiency) of Revenues and Other Other Sources Over (Under) Expenditures and Other Uses	2,687,350	(1,083,557)	7,412	1,090,969
Fund Balance at Beginning of Year	7,062,781	7,062,781	7,062,781	-
Fund Balance at End of Year	\$ 9,750,131	\$ 5,979,224	\$ 7,070,193	\$ 1,090,969

The accompanying notes are an integral part of this financial statement.

LIVINGSTON PARISH SHERIFF

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

AS OF JUNE 30, 2025

	<u>Trust Fund</u> <u>Retired</u> <u>Employees</u> <u>Benefit Fund</u>	<u>Custodial</u> <u>Funds</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 10,098	\$ 3,029,266
Restricted Assets		
Investments	<u>11,201,979</u>	<u>-</u>
Total Assets	<u>\$ 11,212,077</u>	<u>\$ 3,029,266</u>
FIDUCIARY NET POSITION		
Restricted - Other Postemployment Benefits	\$ 11,212,077	\$ -
Restricted - Unsettled Balances Due to Others	-	2,907,553
Restricted - Inmate Personal Funds	<u>-</u>	<u>121,713</u>
Total Fiduciary Net Position	<u>\$ 11,212,077</u>	<u>\$ 3,029,266</u>

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH SHERIFF

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	<u>Trust Fund</u> Retired Employee Benefit Fund	<u>Custodial Funds</u>
Additions:		
Investment Income	\$ 352	\$ -
Investment Expenses	(59,218)	-
Net Appreciation (Depreciation) in Fair Value of Investments	1,126,020	-
Suits and Sales	-	12,540,569
Fines and Bonds	-	1,556,499
Advance Deposits	-	388,000
Garnishments	-	668,747
Property Taxes	-	92,497,006
Occupational Licenses	-	1,856,952
State Revenue Sharing	-	2,970,585
Redemptions and Refunds	-	1,142,169
Interest	-	266,677
Other	-	1,584,933
Total Additions	<u>1,067,154</u>	<u>115,472,137</u>
Deductions:		
Taxes Distributed to Taxing Bodies and Others	-	72,443,882
Distributed to Sheriff General Fund	-	22,559,799
Occupational Licenses	-	1,578,388
State Revenue Sharing	-	2,228,223
Redemptions and Refunds	-	1,447,042
Interest Distributions	-	199,923
Proceeds of Sales of Property	-	9,481,939
Criminal and Civil Fees Distributed to Others	-	1,070,837
Attorneys and Litigants	-	552,291
Other Deductions	126,095	1,774,411
Total Deductions	<u>126,095</u>	<u>113,336,735</u>
Change in Fiduciary Net Position	941,059	2,135,402
Fiduciary Net Position - Beginning of Year	<u>10,271,018</u>	<u>893,864</u>
Fiduciary Net Position - End of Year	<u>\$ 11,212,077</u>	<u>\$ 3,029,266</u>

The accompanying notes are an integral part of this statement.



NOTES TO THE FINANCIAL STATEMENTS

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2025

Introduction

As provided by Article V. Section 27 of the Louisiana Constitution of 1974, the Livingston Parish Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the Parish of Livingston, Louisiana. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

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

The Reporting Entity

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

The criteria for including organizations as component units within the Sheriffs reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include items such as whether the organization is legally separate, whether the Sheriff appoints a voting majority of the organization's board, whether the Sheriff is able to impose his will on the organization, et cetera. Based on these criteria, the Sheriff has no component units.

(1) Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying basic financial statements of the Livingston 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.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*. Statement No. 34 established standards for financial reporting, with presentation requirements originally including a statement of net position (or balance sheet) and a statement of activities. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs. The Sheriff has also adopted the provisions of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, that require capital contributions to the Sheriff to be presented as a change in net position.

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are presented as separate columns in the fund financial statements.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are susceptible to accrual (i.e., when they become measurable and available). Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Intergovernmental revenues and fees, and 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 the Sheriff is entitled to the funds.

Expenditures, including capital outlays, are recorded when the related fund liability is incurred. When both restricted and unrestricted resources are available for use, it is the Sheriff's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned or unassigned fund balances are available, the Sheriff considers amounts to have been spent out of committed funds, then assigned funds, and finally unassigned funds as needed, unless the Sheriff has provided otherwise in his commitment or assignment actions.

The Sheriff reports the following types of governmental funds:

- *General Fund* - The General Fund is the Sheriff's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The following types of fiduciary funds are reported separately:

- Trust Fund
Retired Employees Benefit Fund: This fund accounts for the resources that are held in trust for the members and beneficiaries of the Sheriff's other post-employment benefit plan.
- Custodial Funds
Sheriff's Fund, Tax Collector Fund, Inmate Deposit Fund, and Evidence Escrow Fund: The custodial funds are used as depositories for civil suits, cash bonds, taxes, fees, and inmate monies. Disbursements from these funds are made to various parish agencies, litigants in suits, inmates, or deputies as prescribed by law. Fiduciary fund reporting focuses on net position and changes in net position.

The Sheriff's fiduciary funds are presented in the fiduciary fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government wide statements.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

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

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

C. Budget Practices

Budgetary procedures applicable to the Livingston Parish Sheriff are defined in state law, Louisiana Revised Statutes 39: 1301-1315. The Sheriff uses the following budget practices:

Proposed budgets are prepared on the modified accrual basis of accounting and published in the official journal at least ten days prior to the public hearing. Public hearings are held at the Livingston Parish Sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the Sheriff and amended during the year, as necessary. Budgets are established and controlled by the Sheriff at the function level of expenditures. Appropriations lapse at year-end and must be re-appropriated for the following year to be expended. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and one budget amendment. The Sheriff must adopt a budget each year for the general fund. The Sheriff must prepare and submit the proposed budget for consideration not later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in the parish.

All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. Budgetary amendments involving the transfers of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Sheriff. The Sheriff adopts necessary budget amendments when actual operations are different from those anticipated in the original budget, and they are made available for public inspection.

Encumbrance accounting is not used. However, the budget is integrated into the accounting records, which allows monthly comparison of budget and actual amounts.

The proposed budget for the year ended June 30, 2025, was made available for public inspection and comments from taxpayers at the Sheriff's Office during June 2024. The proposed budget, per the June 1, 2024, public notice was available for public inspection from June 1, 2024, through June 11, 2024. The public notice also noted that all interested parties may be present at the Sheriff's Office on June 11, 2024, to express their views concerning the Sheriff's Fiscal Budget. The budget is legally adopted and amended, as necessary, by the Sheriff.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

D. Deposits and Investments

The Sheriff's cash and cash equivalents are considered to be cash on hand, demand deposits, time deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Sheriff's investment policy allow the Sheriff to invest in collateralized certificates of deposit, government-backed securities, commercial paper, the state-sponsored investment pool, and mutual funds consisting solely of government-backed securities.

Investments are limited by Louisiana Revised Statutes and the Sheriff's Investment Policy. Investments held by the Sheriff at June 30, 2025, were limited to investments for Other Post-Employee Benefits (OPEB) invested per the requirements of Louisiana Revised Statute 33:5162 and consisted of funds invested in a newly created investment trust account. Investments, when held, are reported at fair value.

E. Revenues

Ad valorem taxes and the related state revenue sharing, which is based on population and homesteads in the parish, are recorded in the year taxes are assessed. Ad valorem taxes are assessed and become due on November fifteenth of each year and become delinquent on December thirty-first. The taxes are generally collected in December of the current year and January and February of the ensuing year. The ad valorem tax was assessed pursuant to an election on April 9, 1977, with the tax assessed in perpetuity at an original assessment of an additional fifteen (15) mills on all property subject to taxation.

Federal and state grants are recorded when the law enforcement district is entitled to the funds. Sales and use tax revenues are collected by the Livingston Parish School Board and are recognized by the law enforcement district as revenue in the month the tax is collected. The Sheriff receives a half a cent parish wide sales tax to help cover the cost of operating expenses, which does not expire. The current sales tax of one-half of one percent was approved by election on March 10, 1992 and was approved in perpetuity. The sales tax revenue is recorded in the month it was collected. Interest on investments and all other revenues are recorded when the income is measurable and available.

F. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost is recorded as expenditures when consumed rather than when purchased.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

G. Capital Assets

Capital assets, which include property, plant, equipment, and vehicles, are reported in the applicable governmental activities' column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded at acquisition value. The Sheriff maintains a threshold level of \$3,000 or more for capitalizing capital assets.

When surplus items are sold for an immaterial amount after being declared un-needed for public purposes, no salvage value is utilized for depreciation purposes. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Building and Tower	40 Years
Furniture and Fixtures	5 Years
Vehicles	5 Years
Equipment	5 - 20 Years

H. Right of Use Assets

The Sheriff has recorded intangible right of use lease assets as required by GASB 87. The Sheriff recognizes a lease liability and an intangible right of use lease asset in the government-wide financial statements. At the commencement of a lease, the Sheriff initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, less incentives, and plus ancillary charges necessary to place the lease into service. Such assets are reported net of amortization. Right of use assets are amortized at the lower of the useful life or lease term.

Key estimates and judgments related to leases include how the Sheriff determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Sheriff uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Sheriff generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease term.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

- Lease payments included in the measurement of the lease liability are composed of fixed payments.

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

Right of use lease assets are reported as an asset, net of accumulated amortization and right of use liabilities are reported with non-current liabilities on the statement of net position.

I. Compensated Absences

The Sheriff has the following policy related to vacation and personal (sick) leave:

Vacation

Paid vacation is a gratuitous benefit of employment given to eligible employees of LPSO. For purposes of this policy, “eligible employees” are those employees who are regularly employed to work more than thirty-two (32) hours per week for the LPSO and who have completed one uninterrupted year of service with the LPSO.

Paid vacation is not accrued as a wage. Vacation time must be taken during the fiscal year in which it is due. The vacation year will run the same as the LPSO fiscal year - July 1 to June 30. Full time employees are allowed paid vacation according to the following schedule:

- A. Employees with one year of uninterrupted full-time employment with the department are allowed one week of annual vacation. This week is given at the 1-year anniversary with the department.
- B. Three years of uninterrupted full-time employment with LPSO - two weeks’ vacation. This week will be given at the beginning of the fiscal year (July 1st) following the anniversary date. Example: I reach my 3-year anniversary date on July 15, 2024. I am allowed two weeks’ vacation. However, the second week does not kick in until the following July 1, 2025.
- C. Fifteen years of uninterrupted full-time employment with LPSO - three weeks’ vacation. This week will be given at the beginning of the fiscal year (July 1st) following the anniversary date.
- D. Twenty years of uninterrupted full-time employment with LPSO – four weeks’ vacation. This week will be given at the beginning of the fiscal year (July 1st) following the anniversary date.
- E. Employees may receive an additional week of vacation due to driving or other incentives provided by LPSO.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

Vacations cannot be scheduled during Thanksgiving, Christmas, or New Year's if the employee is scheduled to work these days.

Uniform Patrol Deputies assigned to 12-hour shifts and Detention Center Deputies assigned to 12-hour shifts will alternate weeks of vacation when multiple weeks are accrued. The first vacation will be a "long week" while the second week is a "short week" alternating in the same manner for additional weeks. A week of vacation granted for safe driving, or other incentives will always be a "short week."

Vacation time may not be carried forward from year to year. Employees will not be paid for time not taken at the end of each year. Unused vacation pay will not be compensated upon separation. LPSO has the right to deny leave to an employee upon the submission of a letter of resignation or after the intent to separate is made known by an employee.

Personal Leave

Uniform Patrol and Detention Center (excluding clerical and admin) employees will receive 120 hours of personal leave. All other divisions will receive 80 hours of personal leave. The fiscal year is July 1 to June 30.

The personal leave days must be scheduled through the employee's immediate supervisor in advance, when possible, for approval. Personal leave days may be used at the discretion of the employee. No personal leave days may be used to work extra duty details. Unused leave will not be carried over in subsequent years.

At separation of employment for any reason, employees will not be paid for unused leave. LPSO has the right to deny leave to an employee upon the submission of a letter of resignation or after the intent to separate is made known by an employee. Hours will be prorated for new hires starting employment at any time during the year, other than July 1.

Accumulated Leave Earned and Taken

Adequate records should be maintained to account for vacation and personal leave earned and taken by all employees. Any unused leave at June 30 each year will be forfeited and cannot be carried over or paid out.

The cost of leave privileges is computed in accordance with GASB Codification Section C60. During the year ending June 30, 2025, the Sheriff implemented GASB Statement No. 101, *Compensated Absences*. In accordance with GASB 101, liabilities for compensated absences are required to be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. In accordance with the Sheriff's leave policies, no compensated absences liabilities are recorded at June 30, 2025.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

J. Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payables are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

On April 24, 2020, the Sheriff was authorized to issue bonds in the amount up to \$8,000,000. The bonds were set up to be drawn down as needed and with no early repayment penalty. The bonds were issued at an annual interest rate of 3.5% to finance the costs of constructing and equipping a new training facility and are due in semi-annual interest and annual principal installments, with the bonds maturing on September 1, 2034.

On January 10, 2024, the Sheriff was authorized to issue a bond in the amount of \$4,200,000. The bond was issued at an annual interest rate of 4.75% to finance the acquisition of property in Livingston Parish, Louisiana, on which the Livingston Parish Emergency Response and Evacuation Center will be located and are due in semi-annual interest and annual principal installments, with the bonds maturing on September 1, 2034.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether withheld from the actual debt proceeds received, are reported as debt service expenditures.

K. Net Position

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

- **Net Investment in Capital Assets Component of Net Position** - The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

- **Restricted Component of Net Position** - The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.
- **Unrestricted Component of Net Position** - The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

In the fund statements, governmental fund equity is classified as fund balance and is reported in accordance with Governmental Accounting Standards Board Statement No. 54. This Statement provides clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- **Non-spendable.** These are amounts that cannot be spent either, because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
- **Restricted.** These are amounts that can be spent only for specific purposes, because of constitutional provisions, enabling legislation or constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- **Committed.** These are amounts that can be used only for specific purposes determined by a formal decision of the Sheriff, which is the highest level of decision-making authority for the Sheriff. A formal Sheriff decision to establish, modify or rescind a fund balance commitment is a written memorandum issued by the Sheriff.
- **Assigned.** These are amounts that do not meet the criteria to be classified as restricted or committed but are intended to be used for specific purposes based on the discretion of the Sheriff. The Sheriff assigns the amounts for a specific purpose.
- **Unassigned.** These are all other spendable amounts. This also includes expenditure amounts incurred for specific purposes which exceed the amounts restricted, committed, or assigned to those purposes.

L. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the Sheriff, which are either unusual in nature or infrequent in occurrence.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

M. Deferred Outflows and Inflows of Resources

The statement of financial position reports a separate section for deferred outflows and (or) inflows of financial resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of a net assets that applies to a future period(s) and so will not be recognized as an inflow of resources until that time.

The Sheriff's deferred outflows and inflows of resources on the statement of net position are related to pensions and postemployment benefits other than pensions (OPEB). See pension plan Note 10 and OPEB Note 11.

The deferred inflows of resources on the Governmental Funds Balance Sheet include unavailable revenues. Unavailable revenue consists of grants receivable. The Sheriff considers revenues available if they are collected within 60 days of the end of the fiscal year.

N. 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 amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates, and such differences may be material.

O. Reconciliations of Government-Wide and Fund Financial Statements

Explanation of certain differences between the Governmental Funds Balance Sheet and the government-wide Statement of Net Position is presented in Statement D of the basic financial statements. Explanation of certain differences between the Governmental Funds Statement of Revenues, Expenses, and Changes in Fund Balance and the government-wide Statement of Activities is presented in Statement F of the basic financial statements.

P. Pension Plans

The Livingston Parish Sheriff is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 10. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

Q. Impact of Recently Issued Accounting Principles

The following statements of the Governmental Accounting Standards Board (GASB) are effective for the Sheriff’s 2025 fiscal year. The Sheriff has adopted and implemented these statements in the preparation of the financial statements for the year ended June 30, 2025:

During the year, the Sheriff adopted GASB Statements No. 101, *Compensated Absences* and No. 102 - *Certain Risk Disclosures*. These new accounting standards had no material effect on the Sheriff’s financial statement.

The following statements of the Governmental Accounting Standards Board will be effective for years subsequent to the Sheriff’s fiscal year 2025:

- 1. Statement No.103 – *Financial Reporting Model Improvements (2026)*
- 2. Statement No. 104 – *Disclosure of Certain Capital Assets (2026)*

The Sheriff is currently evaluating the effects that these statements will have in its financial statements for the years ended June 30, 2026, and later.

(2) **Cash and Cash Equivalents**

At June 30, 2025, the Sheriff has cash and cash equivalents (book balances) totaling, as follows:

Governmental Funds:	
Cash on Hand	\$ 13,500
Interest Bearing Demand Deposits	915,498
Total Governmental Funds	<u>928,998</u>
Fiduciary Funds:	
Demand Deposits	3,039,836
Total Fiduciary Funds	<u>3,039,836</u>
Total Cash and Cash Equivalents	<u>\$ 3,968,834</u>

Fiduciary funds are not reflected in the Statement of Net Position. These demand deposits are stated at cost, which approximates fair value.

Custodial Credit Risk - Deposits: In the case of deposits, this is the risk that in the event of a bank failure, the Sheriff’s deposits may not be returned to it. To mitigate this risk, state law requires for these deposits (or the resulting bank balances) to be secured by federal deposit insurance or the pledge of securities by the fiscal agent bank. The Livingston Parish Sheriff’s Office is enrolled into the ICS (Insured Cash Sweep) program offered by First Guaranty Bank. The program transfers the daily balance of all held deposits to FDIC-insured institutions across the country, thereby ensuring that all the Sheriff’s deposits are federally insured. As of June 30, 2025, none of the Sheriff’s bank balance of \$4,730,076 was exposed to custodial credit risk. The Sheriff does not have a formal policy for custodial risk.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

(3) Investments

At June 30, 2025, the Sheriff's investment balances were as follows:

	Fair Value
Governmental Funds:	
Louisiana Asset Management Pool	\$ 3,310,546
Fiduciary Funds:	
Investments Held in LREIF- Mutual Funds	11,201,979
Total Investments	\$ 14,512,525

In 2011, Louisiana Revised Statute (R.S.) 13:5554.2 established the creation of the Livingston Parish Retired Employees' Insurance Fund (LREIF) to fund the payment by the Sheriff of the premium costs for eligible retired sheriffs and deputy sheriffs of the Livingston Parish Sheriff's Office. Earnings realized on the monies invested in the fund are available for the Sheriff to withdraw for the sole purpose of paying the insurance premium costs of retired sheriffs and retired deputy sheriffs of Livingston Parish Sheriff's Office.

In the fiscal year ending June 30, 2016, the Investment Advisory Board, which governs the LREIF, began implementation of a relationship with a professional investment manager. The LREIF is included in the Retired Employees Benefits Trust Fund as an investment asset. The Sheriff reports the Retired Employees Benefits Trust Fund as a fiduciary fund. The Advisory Board adopted a policy which outlines asset allocation strategy, investment structure, monitoring and evaluation criteria, as well as performance measurement milestones. The Investment Advisory Board selected an initial asset allocation of thirty-five percent equities and sixty-five percent fixed income with an expected long-term return of six percent.

The Sheriff categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All investment securities held by the Sheriff at June 30, 2025, were measured using Level 1 inputs on a recurring basis.

Investment Held in (LREIF)	<u>Percentage</u>
Mutual Funds	100%

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

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

GASB Statement 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, invests in a manner consistent with GASB Statement No. 79. The following facts are relevant for investment pools:

1. Credit risk: LAMP is rated AAAM by Standards and Poor's.
2. 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.
3. Concentration of credit risk: Pooled investments are excluded from the five percent disclosure requirement.
4. Interest rate risk: LAMP is designed to be highly liquid to give participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 55 days (from LAMP's monthly Portfolio Holding) as of June 30, 2025.
5. Foreign currency risk: Not applicable.

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

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company. If you have any questions, please feel free to contact LAMP administrative offices at 800-249-5267.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

(4) Receivables

The Governmental Fund receivables at June 30, 2025 consist of the following:

Governmental Receivables	General Fund
Due from Fiduciary Funds:	
Due from Tax Collector Fund	\$ 292,515
Due from Other Fund Accounts	111,852
Due from Other Governments:	
Due from Livingston Parish Council	127,164
Due from Livingston Parish School Board	1,512,647
Due from Livingston Parish Communications Dist.	914,141
Due from 21st Judicial Court Fund	72,809
Due from the State of Louisiana	494,572
Grants	1,016,346
Other	16,150
Due from Private Entities for Security Services	9,280
Due from Private Trade Entities	139,400
	\$ 4,706,876

(5) Capital Assets

Capital assets activity for the year ended June 30, 2025 for governmental activities is as follows:

	Balance July 1, 2024	Increases	Decreases	Balance June 30, 2025
Capital Assets Not Being Depreciated:				
Construction in Progress	\$ 287,359	\$ 1,391,329	\$ -	\$ 1,678,688
Land	4,630,318	-	-	4,630,318
Total Capital Assets Not Being Depreciated	4,917,677	1,391,329	-	6,309,006
Capital Assets Being Depreciated:				
Buildings and Improvements	17,571,328	151,000	-	17,722,328
Equipment and Furniture	6,927,695	250,415	(6,700)	7,171,410
Vehicles	9,385,822	344,530	(606,511)	9,123,841
Total Capital Assets Being Depreciated	33,884,845	745,945	(613,211)	34,017,579
Less Accumulated Depreciation for:				
Building and Improvements	(1,790,891)	(455,132)	-	(2,246,023)
Equipment and Furniture	(5,195,740)	(570,393)	2,010	(5,764,123)
Vehicles	(6,497,385)	(1,031,202)	569,690	(6,958,897)
Total Accumulated Depreciation	(13,484,016)	(2,056,727)	571,700	(14,969,043)
Total Capital Assets Being Depreciated, Net	20,400,829	(1,310,782)	(41,511)	19,048,536

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

	Balance July 1, 2024	Increases	Decreases	Balance June 30, 2025
Lease Assets:				
Vehicles	10,419,655	460,994	(673,537)	10,207,112
Equipment	406,648	-	-	406,648
Total Lease Assets Being Amortized	10,826,303	460,994	(673,537)	10,613,760
Less: Accumulated Amortization for:				
Vehicles	(2,460,543)	(2,068,543)	182,456	(4,346,630)
Equipment	(116,966)	(81,330)	-	(198,296)
Total Accumulated Amortization	(2,577,509)	(2,149,873)	182,456	(4,544,926)
Total Lease Assets Being Amortized, Net	8,248,794	(1,688,879)	(491,081)	6,068,834
Total Governmental Activates				
Capital Assets, Net	\$ 33,567,300	\$ (1,608,332)	\$ (532,592)	\$ 31,426,376
Depreciation/amortization was charged to governmental activities as follows:				
Public Safety				\$ 4,206,600

Depreciation expense of \$2,056,727 and amortization expense of \$2,149,873 was charged to Public Safety governmental activities.

Commitments

There are no unexpended construction commitments at June 30, 2025.

(6) Accounts, Salaries, and Other Payables

The following is a summary of accounts payable at June 30, 2025.

	<u>General Fund</u>
Governmental Funds Payable	
Accounts Payable:	
Accounts	\$ 798,770
Other	6,405
Total Accounts Payable	805,175
Accrued Wages and Employee Benefits:	
Accrued Salaries	232,459
Accrued Health Claims	677,710
Total Accrued Wages and Employee Benefits	910,169
	\$ 1,715,344

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

(7) State Revenue Sharing

The revenue sharing funds provided by Act 525 were distributed as follows for the year ended June 30, 2025:

Livingston Parish School Board	\$ 1,089,331
Livingston Parish Council	420,333
Livingston Parish Library	192,632
Livingston Parish Fire Protection Districts	307,931
Livingston Parish Sheriff	742,362
Livingston Parish Assessor	141,697
Livingston Parish Juvenile Justice Commission	24,360
Livingston Parish Gravity Drainage District	25,475
Pension Funds	<u>26,464</u>
Total Revenue Sharing Funds Distributed	<u>\$ 2,970,585</u>

(8) Taxes Paid Under Protest

There were no unsettled balances due to taxing bodies and others in the custodial funds at June 30, 2025.

(9) Group Health Self Insurance

The Sheriff is self-insured for group health coverage for employees. Each month the Sheriff funds an account with an amount equal to what would be required for premiums if the previous policy had continued. From this account, the health claims of employees are paid, as well as a premium for stop-loss insurance which caps the claims per employee at \$155,000 per policy year. The Sheriff has accrued a liability for claims incurred but not reported as of June 30, 2025 in the amount of \$677,710 based on a search of actual claims subsequent to the balance sheet date.

The officers of the Louisiana Sheriff’s Association may adopt a self-insurance plan to provide group coverage for health, medical and surgical expenses of participating sheriffs and deputy sheriffs. Any self-insurance plan adopted by the Louisiana Sheriff’s Association shall not be subject to any of the provisions of Subpart P or Part I of Chapter 2 of Title 22 of the Louisiana Revised Statutes of 1950.

(10) Retirement Systems

Substantially all employees of the Livingston Parish Sheriff’s Office are members of the Louisiana Sheriffs Pension and Relief Fund (the “System”), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Louisiana Sheriff’s Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

The Sheriff's office implemented Governmental Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pension and Statement 71 on Pension Transition for Contributions Made Subsequent to the measurement date - an amendment of GASB 68. The standards require the sheriff's office to record its proportional share of the Pension's plan Net Pension Liability and report the following disclosures:

A. Federal Social Security System

All employees who are not eligible to participate in the Louisiana Sheriff's Pension and Relief Fund are members of the Federal Social Security System. The Sheriff contributes 6.2 percent for social security and 1.45 percent for Medicare, and its employees contribute 6.2 percent for social security and 1.45 percent for Medicare of each employee's taxable compensation. The Sheriff's contributions during the year ended June 30, 2025 were \$91,564 for social security and \$371,702 for Medicare.

B. Louisiana Sheriff's Pension and Relief Fund (System)

Plan Description - The Louisiana Sheriff's Pension and Relief Fund is the administrator of a cost-sharing, multiple employer defined benefit plan. The plan provides retirement, disability, and survivor benefits to employees of the Sheriff's offices throughout the state of Louisiana, employees of the Louisiana Sheriff's Association and the Sheriff's Pension and Relief Fund's office as provided for in LRS 11:271.

Members who joined the system on or before December 31, 2011, are eligible for regular retirement benefits upon attaining 30 years of creditable service at any age, or 12 years or creditable service and age 55 years is entitled to retirement benefit payable monthly for life, equal to 3.33 percent of his final average compensation for each year of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least 10 years of creditable service may retire at age 60. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service. Members who joined the system on or after January 1, 2012, who retire at or after age 62 with at least 12 years of creditable service, at or after age 60 with at least 20 years of creditable service, or at 55 with 30 years of creditable service are entitled to retirement benefit payable monthly for life, equal to 3.00 percent. For members with 30 or more years of service; the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual times the member's final average compensation each year of creditable service. In any case, the retirement benefit cannot exceed 100 percent of their final average salary. Members with 20 or more years of services may retire with a reduced retirement at age 55. For members eligible on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest 36 consecutive months (60 highest consecutive months for member employed between July 1, 2006, and July 1, 2013) or joined months if service was interrupted. The earnings to be considered for each 12-month period within the 36-month (or 60 month) period shall not exceed 125% of the preceding 12 months. For members joining after July 1, 2013, final compensation is based on the average monthly earning during the highest 60 consecutive months and the earnings to be considered for each 12-month period within the 60 months shall not exceed 115% of the preceding 12-month period.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

A member is eligible to receive disability benefits if the member has at least 10 years of creditable service when a non-service related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of a sum equal to the greatest of 45% or final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or 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 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 18 years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

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.

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

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

Cost of living provision of 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.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2025, the actual employer contribution rate was 11.50% with no additional amount allocated from the funding Deposit Account. In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support for non-employer contributing entities but are not considered special funding situations. Non-employer contributions of \$1,339,049 are recognized as revenue and excluded from pension expense for the year ended June 30, 2025.

Plan members are required by state statute to contribute 10.25% of their annual covered salary and the Livingston Parish Sheriff is required to contribute at an actuarially determined rate. The current rate for the year ended June 30, 2025 was 11.50% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Livingston Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Livingston Parish Sheriff's contributions to the System for the year ending June 30, 2025 was \$2,472,830 in excess of the required contributions for the year by \$1,324.

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

At June 30, 2025, the Sheriff reported an liability of \$15,114,400 for its proportionate share of the net pension liability (asset) of the System. The net pension liability (asset) was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability (asset) was based on a projection of the sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all employers actuarially determined. At June 30, 2024, the Sheriff's proportion was 2.501502%, which was an increase of 0.005136% from its proportion measured as of June 30, 2023.

For the fiscal year ended June 30, 2025, the sheriff recognized pension expense of \$5,042,449 representing its proportionate share of the System's net expense, including amortization of deferred amounts.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 3,001,131	\$ 343,238
Changes in assumptions	766,331	-
Net difference between projected and actual earnings on pension plan investments	-	1,426,010
Changes in proportion and differences between employer contributions and proportionate share of contributions	638,466	14,995
Employer contributions subsequent to the measurement date	2,472,830	-
Total	\$ 6,878,758	\$ 1,784,243

Deferred outflows of resources related to pensions resulting from the Sheriff's pension contributions subsequent to the measurement date in the amount of \$2,472,830 will be recognized as a reduction of the net pension liability in the year ended June 30, 2026.

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

Year	
2024	\$ 718,768
2025	4,016,127
2026	(898,057)
2027	(1,215,153)
2028	-
	\$ 2,621,685
	\$ 2,621,685

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal Cost
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	PUB-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 Scale. PUB-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 Scale. PUB-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 Scale.
Expected Remaining Service Lives	2024 - 5 years 2023 - 5 years 2022 - 5 years 2021 - 5 years 2020 - 6 years 2019 - 6 years
Cost-of-Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

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

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

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

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

The discount rate used to measure the total pension liability was 6.85% which was no change from the prior measurement date of June 30, 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Sheriff's proportionate share of the net pension liability (asset) using the discount rate of 6.85%, as well as what the Sheriff's proportionate share of the 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		
	1% Decrease 5.85%	Discount Rate 6.85%	1% Increase 7.85%
Net Pension (Asset) Liability	32,725,862	15,114,400	426,929

Pension Plans Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued Sheriff’s Pension and Relief Fund’s financial report at www.lsprf.com or on the Office of Louisiana Legislative Auditor’s official website: www.lla.state.la.us.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

Payables to the Pension Plan

At June 30, 2025, there is no payable to the pension plan.

(11) Other Post-Employment Benefits (OPEB) Plan

General Information about the OPEB Plan

Plan Description and Administration - The Livingston Parish Sheriff's Office administers the Livingston Parish Sheriff's Office Retiree Benefits Plan (the Plan) - a single-employer defined benefit plan that is used to provide post-employment benefits other than pensions (OPEB) for all permanent full-time employees of the Sheriff. The Plan was established in 2002. In 2009, The Sheriff created a Trust to finance future payments of retired employee's premium costs. The Trust is included as a fiduciary fund in the Sheriff's financial statements. Separate stand-alone statements are not issued for the plan.

Management of the Plan - Management of the plan is vested in the Board, which consists of management and the Board of Directors, who may vary from time to time.

Plan Membership - At June 30, 2025, the Plan's membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	67
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	<u>365</u>
	<u>432</u>

Benefits Provided-Medical and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree only (not dependents). Employees are covered by a retirement system with the following retirement (D.R.O.P. entry) provisions: attainment of age 30 years of service at any age, or age 55 and 12 years of service. For employees hired on or after January 1, 2012, the retirement (D.R.O.P. entry) provisions are as follows: attainment of age 55 and 30 years of service; age 60 and 20 years of service; or age 62 and 12 years of service. For employees hired on and after July 1, 2017, additional eligibility requirements to receive OPEB benefits are age 55 with at least 20 years of continuous and creditable service with the Livingston Parish Sheriff's Office, or who are any age and who retire with at least 30 years of continuous and creditable service with the Livingston Parish Sheriff's Office.

Life insurance coverage is continued to retirees in the same amount as while active but there is a reduction schedule whereby the amount of life insurance is reduced to the following percentages: 65% at age 65, 45% at age 70, 30% at age 75, 20% at age 80, 15% at age 85 and 10% at age 90. The employer pays 100% of the cost of life insurance after retirement for retirees (not dependents), but it is based on the blended active/retired rate and there is thus an implied subsidy.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

Contributions - The Sheriff has the authority to establish and amend the contribution requirements of the Sheriff and the plan members. Plan members are not required to contribute to their post-employment benefits costs.

Investments

Investment Policy - The Trust Board's management meets quarterly to review the investments and make decisions about future investments. The following was the asset allocation policy as of June 30, 2025:

<u>Asset Class</u>	<u>Actual Allocation</u>
Total Fixed Income	43.59%
Total Equity Based	51.89%
Cash	4.53%

Concentrations - The Trust has over 5% invested in the following funds; Vanguard Short Term Federal Adm, 5.87%, PGIM Short Term Corporate Bond, 5.90%, Blackrock Strategic Income Opp, 8.83%, American Growth Fund of America, 7.57%, Vanguard 500 Index Adm, 7.22%, American Washington Mutual Investors, 7.24%, Blackrock Total Return, 5.95%, Dodge and Cox Income, 6.01%.

Rate of Return - For the year ended June 30, 2025, the annual money-weighted rate of return on investments, net of investment expense, was 10.48%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability

The components of the net OPEB liability of the Sheriff at June 30, 2025, were as follows:

Total OPEB liability	\$ 26,720,334
Plan fiduciary net position	11,212,077
Sheriff's net OPEB liability	<u><u>\$ 15,508,257</u></u>

Plan fiduciary net position as a percentage of the total OPEB liability	41.96%
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The Sheriff's net OPEB liability was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

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

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

Inflation	2.5%
Salary increases	5.0%, including inflation
Discount rate	5.20 annually
	3.93% annually (Previous Year)
Healthcare cost trend rates	Getzen Model, with initial trend of 5.5%
Mortality	PubS-2010 (B)

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of ongoing evaluations of the assumptions and applicable state valuation report.

The long-term expected rate of return on OPEB 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 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. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2025, are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Corporate Bonds	4.0%
Agency Bonds	2.2%
Stocks	5.5%
Cash	0.0%

Discount Rate - The discount rate used to measure the total OPEB liability was 5.20%. The projection of cash flows used to determine the discount rate assumed that the Sheriff's contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumption, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

Changes in the Net OPEB Liability:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at 6/30/2024	\$ 26,142,999	\$ 10,271,018	\$ 15,871,981
Service Cost	1,074,177	-	1,074,177
Interest Cost at 3.93%	998,992	-	998,992
Difference between Expected and Actual Experience	1,178,975	-	1,178,975
Employer Contributions - Trust	-	-	-
Net Investment Income	-	1,008,674	(1,008,674)
Changes in Assumptions	(1,611,551)	-	(1,611,551)
Benefit Payments			
a. From Trust	-	(63,000)	63,000
b. Direct	(1,063,258)	-	(1,063,258)
Administrative Expense			
a. From Trust	-	(4,615)	4,615
b. Direct	-	-	-
Net Changes	577,335	941,059	(363,724)
Balance at 6/30/2025	\$ 26,720,334	\$ 11,212,077	\$ 15,508,257

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

	1.0% Decrease	Current Trend	1.0% Increase
Net OPEB Liability	\$ 19,228,852	\$ 15,508,257	\$ 12,413,163

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates - The following represents the net OPEB liability of the Sheriff, as well as what the Sheriff's net 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	Current Trend	1.0% Increase
Net OPEB Liability	\$ 12,134,111	\$ 15,508,257	\$ 19,818,136

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

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

For the year ended June 30, 2025, the Sheriff recognized OPEB expense of \$2,206,110. At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,519,460	\$ (579,346)
Assumption changes	6,261,877	(3,380,640)
Net difference between projected and actual earnings on OPEB plan investments	-	(479,424)
	\$ 7,781,337	\$ (4,439,410)

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

Fiscal Years Ending June 30	Net Amount to be Recognized
2026	\$ 778,444
2027	446,089
2028	482,333
2029	469,817
2030	590,821
Thereafter	574,423
	\$ 3,341,927

(12) Deferred Compensation Plan

All of the employees of the Livingston Parish Sheriff are eligible to participate in the State of Louisiana deferred compensation plan. Upon employment, employees vest in an employer match according to the following schedule:

Years of Service	Match
0 - 4	2.00%
5 - 9	4.00%
10 - 14	7.00%
15 - 19	10.00%
20 - 24	12.00%
25+	14.31%

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

Employees may contribute up to twenty-five percent of their salary (not to exceed \$23,500 a year) to the plan on a pre-tax basis. Participants in the plan have two different opportunities to catch up and contribute more during the final years of their career. "Standard Catch-Up" allows participants in the three calendar years prior to normal retirement age to contribute more to the plan (up to double the annual contribution limit of \$47,000). The additional amount that you may be able to contribute under the Standard Catch-Up option will depend upon the amounts that you were eligible to contribute in previous years but did not.

Also, participants turning age 50 or older may contribute an additional \$7,500. The Standard Catch-Up provision and the Age 50+ Catch Up provision cannot be used in the same year.

The contributions are withheld from the employees' paycheck and the Sheriff matches employees' contributions according to plan specifications. The contributions are fully vested immediately and are remitted to a third-party administrator each payday, where they are deposited in an account in the employee's name. The Livingston Parish Sheriff does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2025, the Sheriff contributed \$951,539 to the plan.

(13) Long-Term Debt

Changes in Long-Term Debt. Long-term debt activity for year ended June 30, 2025 is as follows:

Fiscal Year Ended June 30	Beginning Balance	Additions	Reductions	Ending Balance	Current	Portion	Long-Term Portion
Revenue Bonds, Series 2020	\$ 3,334,000	\$ -	\$ (88,000)	\$ 3,246,000	\$ 227,000		\$ 3,019,000
Revenue Bonds, Series 2024	4,200,000	-	-	4,200,000	420,000		3,780,000
Revenue Anticipation Note	-	5,000,000	(5,000,000)	-	-		-
Lease Liabilities	8,150,335	460,994	(2,396,300)	6,215,029	1,868,165		4,346,864
	<u>\$ 15,684,335</u>	<u>\$ 5,460,994</u>	<u>\$ (7,484,300)</u>	<u>\$ 13,661,029</u>	<u>\$ 2,515,165</u>		<u>\$ 11,145,864</u>

Total interest incurred and recorded as an expense in the Statement of Activities was \$514,771 for the fiscal year ended June 30, 2025.

Revenue Bonds, Series 2020

On April 29, 2020, the Livingston Parish Sheriff issued \$8,000,000 in Revenue Bonds, Series 2020, to construct a facility that will provide a training center for its police officers. The bonds were set up to be drawn down as needed and with no early repayment penalty. The bonds were issued at annual interest rate of 3.5% with interest installments due semi-annually and principal payments due annually, with the bonds maturing on September 1, 2034.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

The annual requirements to amortize the Series 2020 Revenue Bonds, including interest payments of \$656,950, are as follows:

Revenue Bond, Series 2020

Fiscal Year Ended June 30	Principal	Interest	Total
2026	\$ 227,000	\$ 109,637	\$ 336,637
2027	249,000	101,308	350,308
2028	269,000	92,243	361,243
2029	276,000	82,705	358,705
2030	287,000	72,852	359,852
Thereafter	1,938,000	198,205	2,136,205
	<u>\$ 3,246,000</u>	<u>\$ 656,950</u>	<u>\$ 3,902,950</u>

Revenue Bonds, Series 2024

On January 10, 2024, the Livingston Parish Sheriff issued a bond in the amount of \$4,200,000 in Revenue Bonds, Series 2024. The bond was issued at an annual interest rate of 4.75% to finance of acquiring property in Livingston Parish, Louisiana, on which the Livingston Parish Emergency Response and Evacuation Center will be located and are due in semi-annual interest and annual principal installments, with the bonds maturing on September 1, 2034.

The annual requirements to amortize the Series 2024 Revenue Bonds, including interest payments of \$997,500, are as follows:

Revenue Bond, Series 2024

Fiscal Year Ended June 30	Principal	Interest	Total
2026	\$ 420,000	\$ 189,525	\$ 609,525
2027	420,000	169,575	589,575
2028	420,000	149,625	569,625
2029	420,000	129,675	549,675
2030	420,000	109,725	529,725
Thereafter	2,100,000	249,375	2,349,375
	<u>\$ 4,200,000</u>	<u>\$ 997,500</u>	<u>\$ 5,197,500</u>

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

Revenue Anticipation Note, Series 2024

On October 22, 2024, the Livingston Parish Sheriff issued a note in the amount of \$2,500,000 in Revenue Anticipation Note, Series 2024. The note was issued at an annual interest rate of 5.99% for the purpose of paying current expenses of the issuer in anticipation of future revenues of the Issuer and are due in monthly interest and annual principal installments, with the bonds maturing on April 1, 2025. This note was fully paid off in February 2025 and has a zero balance as of June 30, 2025.

Revenue Anticipation Note, Series 2024

On November 20, 2024, the Livingston Parish Sheriff issued a note in the amount of \$2,500,000 in Revenue Anticipation Note, Series 2024. The note was issued at an annual interest rate of 5.99% for the purpose of paying current expenses of the issuer in anticipation of future revenues of the Issuer and are due in monthly interest and annual principal installments, with the bonds maturing on April 1, 2025. This note was fully paid off in February 2025 and has a zero balance as of June 30, 2025.

Lease Payable

The Sheriff’s Office records leases in accordance with GASB statement No.87, Leases. Leases greater than 12 months are recorded as a right-of-use asset and a lease liability. At June 30, 2025, the Sheriff’s Office had a lease liability of \$6,215,029. See Note 6 for recap of lease assets.

During the current fiscal year, the Sheriff leased vehicles and office copiers. The leases are for a four to five year terms and are presented as right of use leases on the financial statements. As of June 30, 2025, the value of the lease liability was \$6,215,029. The sheriff is required to make monthly principal and interest payments, ranging from \$700 to \$1,800 per month per vehicle. The leased office copier payment is \$7,116 per month. The leases have an interest rate of 2% based on the Sheriff’s estimated incremental borrowing rate. The assets have estimated useful lives consistent with the lease terms. The value of the right of use lease assets as of June 30, 2025, was \$10,613,760 and had accumulated amortization of \$4,544,926.

A schedule of the outstanding lease payments to maturity including interest requirements are as follows:

Leases

Fiscal Year Ended	Principal	Interest	Total
June 30			
2026	\$ 1,868,165	\$ 106,304	\$ 1,974,469
2027	2,036,537	68,476	2,105,013
2028	1,577,051	30,012	1,607,063
2029	707,573	7,047	714,620
2030	25,703	170	25,873
Thereafter	-	-	-
	<u>\$ 6,215,029</u>	<u>\$ 212,009</u>	<u>\$ 6,427,038</u>

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

(14) Tax Collector Account

Louisiana Revised Statutes (R.S. 24:513B), as amended by Act 711 of the Louisiana Legislative Session, require that the audit report for parish sheriffs include footnote disclosures for taxes collected and disbursed per taxing entity. For the Livingston Parish Sheriff, this requires disclosure of current and prior year ad valorem tax collections and distributions, and disclosure of occupational license fees collected and disbursed. For ad valorem taxes, amounts collected vary to disbursements by tax refunds, fees, commissions, Louisiana Tax Commission (LTC) change orders, and other corrections. The amount of collections and disbursements are presented in the following sections.

The schedule of taxes assessed and settled is as follows for the fiscal year ending June 30, 2025

Taxing District	Adjusted Tax Roll	Adjudications	Refunds	Uncollected	Tax to be Collected	Amount Settled
Livingston Parish Assessor	\$ 6,207,478	\$ (253,992)	\$ 31,091	\$ 10,003	\$ 6,420,376	\$ 6,420,376
Livingston Gravity Drainage District No. 1	1,064,449	(38,486)	4,150	3,491	1,095,294	1,095,294
Livingston Fire Protection District No. 1	345,953	(15,433)	2,033	259	359,094	359,094
Livingston Fire Protection District No. 2	503,670	(20,638)	3,467	1,270	519,571	519,571
Livingston Fire Protection District No. 4	3,630,600	(110,102)	19,425	2,445	3,718,832	3,718,832
Livingston Fire Protection District No.4-2	5,042,562	(152,921)	26,979	3,396	5,165,108	5,165,108
Livingston Fire Protection District No. 5	1,794,849	(46,746)	7,249	7,868	1,826,478	1,826,478
Livingston Fire Protection District No. 7	115,387	(9,554)	618	98	124,225	124,225
Livingston Fire Protection District No. 8	236,462	(16,429)	1,542	253	251,096	251,096
Livingston Fire Protection District No. 9	221,918	(9,573)	1,311	95	230,085	230,085
Livingston Fire Protection District No. 10	230,739	(7,245)	669	180	237,135	237,135
Livingston Fire Protection District No. 11	35,251	(2,043)	628	59	36,607	36,607
Livingston Fire Protection District No. 4 (User Fees)	866,432	(14,144)	1,728	1,952	876,896	876,896
Livingston Fire Protection District No. 5 (User Fees)	313,888	(8,064)	704	1,056	320,192	320,192
Livingston Fire Protection District No. 7 (User Fees)	41,664	(1,600)	288	128	42,848	42,848
Livingston Fire Protection District No. 9 (User Fees)	65,760	(1,952)	192	160	67,360	67,360
Livingston Fire Protection District No. 11 (User Fees)	17,600	(960)	96	128	18,336	18,336
Livingston Parish Library - LIB Tax	6,677,484	(273,224)	33,445	10,761	6,906,502	6,906,502
Livingston Parish Council - PTX	1,330,278	(54,430)	6,662	2,144	1,375,902	1,375,902
Livingston Parish Council - Road Equip & Mtce	4,434,044	(181,425)	22,209	7,146	4,586,114	4,586,114
Livingston Parish Council - Health Unit	1,825,420	(68,668)	9,448	3,092	1,881,548	1,881,548
Livingston Recreation District No. 2	1,231,852	(24,923)	7,184	670	1,248,921	1,248,921
Livingston Recreation District No. 3	3,010,615	(108,857)	11,738	9,875	3,097,859	3,097,859
Livingston Parish School Board - S01	2,709,264	(84,439)	11,222	7,501	2,774,980	2,774,980
Livingston Parish School Board - S04-1	2,187,713	(92,778)	11,078	1,654	2,267,759	2,267,759
Livingston Parish School Board - S22	932,335	(18,863)	5,437	507	945,254	945,254
Livingston Parish School Board - Construction	2,917,518	(119,377)	14,613	4,702	3,017,580	3,017,580
Livingston Parish School Board - Special Mtce	6,207,502	(253,993)	31,091	10,003	6,420,401	6,420,401
Livingston Parish School Board - Additional Mtce	6,367,119	(260,524)	31,891	10,261	6,585,491	6,585,491
Livingston Parish School Board - District No. 5	4,434,044	(181,425)	22,209	7,146	4,586,114	4,586,114
Livingston Parish Law Enforcement - Reg	9,266,911	(379,176)	46,415	14,934	9,584,738	9,584,738
Livingston Parish Law Enforcement - Special	9,639,326	(394,415)	48,280	15,534	9,969,927	9,969,927

(CONTINUED)

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

Taxing District	Adjusted Tax Roll	Adjudications	Refunds	Uncollected	Tax to be Collected	Amount Settled
Florida Parish Juvenile District	2,208,092	(90,349)	11,060	3,558	2,283,823	2,283,823
City of Denham Springs	355,343	(16,128)	763	421	370,287	370,287
Carter Plantation Community Dev District - SMF	232,150	-	-	1,200	230,950	230,950
Livingston Parish Council on Aging	1,773,560	(72,569)	8,883	2,858	1,834,388	1,834,388
Louisiana Tax Commission - BKN	3,500	-	-	-	3,500	3,500
Louisiana Tax Commission - PBS	21,182	-	-	-	21,182	21,182
Louisiana Forestry	19,608	(2,995)	38	20	22,545	22,545
City of Walker	138,179	(5,458)	278	66	143,293	143,293
Juban Trails CDD (Indigo Trails)-Spec. Main Fee	404,816	-	2,530	-	402,286	402,286
The Retreat & Juban CDD Bond-Spec Main Fee	27,200	-	-	-	27,200	27,200
Town of Livingston	66,418	(15,553)	219	23	81,729	81,729
Total Current Taxes	\$ 89,156,135	\$ (3,409,451)	\$ 438,863	\$ 146,917	\$ 91,979,806	\$ 91,979,806

The amount of Current Year taxes collected and disbursed is as follows for the fiscal year ending June 30, 2025:

<u>Taxing District</u>	Current Taxes Collected	Current Taxes Disbursed
Livingston Parish Assessor	\$ 6,420,376	\$ 6,420,376
Livingston Gravity Drainage District No. 1	1,095,294	1,095,294
Livingston Fire Protection District No. 1	359,094	359,094
Livingston Fire Protection District No. 2	519,571	519,571
Livingston Fire Protection District No. 4	3,718,832	3,718,832
Livingston Fire Protection District No. 4-2	5,165,108	5,165,108
Livingston Fire Protection District No. 5	1,826,478	1,826,478
Livingston Fire Protection District No. 7	124,225	124,225
Livingston Fire Protection District No. 8	251,096	251,096
Livingston Fire Protection District No. 9	230,085	230,085
Livingston Fire Protection District No. 10	237,135	237,135
Livingston Fire Protection District No. 11	36,607	36,607
Livingston Fire Protection District No. 4 (User Fees)	876,896	876,896
Livingston Fire Protection District No. 5 (User Fees)	320,192	320,192
Livingston Fire Protection District No. 7 (User Fees)	42,848	42,848
Livingston Fire Protection District No. 9 (User Fees)	67,360	67,360
Livingston Fire Protection District No. 11 (User Fees)	18,336	18,336
Livingston Parish Library - LIB Tax	6,906,502	6,906,502
Livingston Parish Council - PTX	1,375,902	1,375,902
Livingston Parish Council - Road Equip & Mtce	4,586,114	4,586,114
Livingston Parish Council - Health Unit	1,881,548	1,881,548
Livingston Recreation District No. 2	1,248,921	1,248,921
Livingston Recreation District No. 3	3,097,859	3,097,859
Livingston Parish School Board - S01	2,774,980	2,774,980
Livingston Parish School Board - S04-1	2,267,759	2,267,759
Livingston Parish School Board - S22	945,254	945,254
Livingston Parish School Board - Construction	3,017,580	3,017,580
Livingston Parish School Board - Special Mtce	6,420,401	6,420,401
Livingston Parish School Board - Add'l Mtce	6,585,491	6,585,491
Livingston Parish School Board - Dist. No. 5	4,586,114	4,586,114

(CONTINUED)

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

<u>Taxing District</u>	<u>Current Taxes Collected</u>	<u>Current Taxes Disbursed</u>
Livingston Parish Law Enforcement - Reg	9,584,738	9,584,738
Livingston Parish Law Enforcement - Special	9,969,927	9,969,927
Florida Parish Juvenile District	2,283,823	2,283,823
City of Denham Springs	370,287	370,287
Carter Plantation Community Dev District - SMF	230,950	230,950
Livingston Parish Council on Aging	1,834,388	1,834,388
Louisiana Tax Commission - BKN	3,500	3,500
Louisiana Tax Commission - PBS	21,182	21,182
Louisiana Forestry	22,545	22,545
City of Walker	143,293	143,293
Juban Trails CDD (Indigo Trails)-Spec. Main Fee	402,286	402,286
The Retreat & Juban CDD Bond-Spec Main Fee	27,200	27,200
Town of Livingston	81,729	81,729
Total Current Taxes	<u>\$ 91,979,806</u>	<u>\$ 91,979,806</u>

The amount of Prior Year ad valorem taxes collected and disbursed is as follows for the fiscal year ending June 30, 2025:

<u>Taxing District</u>	<u>Prior Year Taxes Collected</u>	<u>Prior Year Taxes Disbursed</u>
Livingston Parish Assessor	\$ 12,198	\$ 12,198
Livingston Gravity Drainage District No. 1	1,523	1,523
Livingston Fire Protection District No. 1	940	940
Livingston Fire Protection District No. 2	1,434	1,434
Livingston Fire Protection District No. 4	6,124	6,124
Livingston Fire Protection District No.4-2	6,803	6,803
Livingston Fire Protection District No. 5	1,855	1,855
Livingston Fire Protection District No. 7	197	197
Livingston Fire Protection District No. 8	557	557
Livingston Fire Protection District No. 9	410	410
Livingston Fire Protection District No. 10	590	590
Livingston Fire Protection District No. 11	1,457	1,457
Livingston Fire Protection District No. 4 (User Fees)	4,512	4,512
Livingston Fire Protection District No. 5 (User Fees)	2,752	2,752
Livingston Fire Protection District No. 7 (User Fees)	352	352
Livingston Fire Protection District No. 9 (User Fees)	544	544
Livingston Fire Protection District No. 11 (User Fees)	1,440	1,440
Livingston Parish Library - LBM	799	799
Livingston Parish Library - LIB Tax	14,678	14,678
Livingston Parish Council - PTX	3,198	3,198
Livingston Parish Council - Road Equip & Mtce	7,339	7,339
Livingston Parish Council - Health Unit	3,680	3,680
Livingston Recreation District No. 2	2,402	2,402

(CONTINUED)

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

<u>Taxing District</u>	<u>Prior Year Taxes Collected</u>	<u>Prior Year Taxes Disbursed</u>
Livingston Recreation District No. 3	4,403	4,403
Livingston Parish School Board - S01	4,038	4,038
Livingston Parish School Board - S04	2,442	2,442
Livingston Parish School Board - S04-1	3,078	3,078
Livingston Parish School Board - S22	1,838	1,838
Livingston Parish School Board - S33	339	339
Livingston Parish School Board - Construction	4,829	4,829
Livingston Parish School Board - Special Mtce	10,275	10,275
Livingston Parish School Board - Additional Mtce	10,539	10,539
Livingston Parish School Board - District No. 5	7,339	7,339
Livingston Parish Law Enforcement - Reg	16,307	16,307
Livingston Parish Law Enforcement - Special	15,486	15,486
Florida Parish Juvenile District	4,037	4,037
City of Denham Springs	553	553
Livingston Parish Council on Aging	2,930	2,930
Louisiana Forestry	15	15
City of Walker	142	142
Comite River District	32	32
Filing Fees and Costs	180,326	180,326
Total	<u>\$ 344,732</u>	<u>\$ 344,732</u>

Occupational License fees collected and disbursed are as follows for the fiscal year ending June 30, 2025:

Gross Collections	\$ 1,856,952
Less Distribution to Livingston Parish Council (at 85%)	(1,578,409)
Less Commission to Livingston Parish Sheriff (at 15%)	(278,543)
Add Prior Year Balance Not Distributed	<u>-</u>
Balance Not Distributed	<u>\$ -</u>

All tax collections were disbursed to taxing districts at June 30, 2025.

(15) Risk Management

The Sheriff is exposed to various risks of loss related to law enforcement liabilities: torts, theft, damage or destruction of assets, errors and omissions, and injuries to employees. To handle such risks of loss, the Sheriff maintains commercial insurance policies covering automobile liability, general liability, commercial crime, law enforcement, public official's liability, worker's compensation, and employer's liability. There have been no significant reductions in insurance coverage for the current year or in the three prior years.

LIVINGSTON PARISH SHERIFF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2025

(16) Contingent Liabilities

At June 30, 2025, the Livingston Parish Sheriff is involved in several lawsuits and claims, which are either adequately covered by liability insurance or in the opinion of legal counsel, will not result in any material liability to the Sheriff.

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

The Sheriff's administration offices are located in the parish courthouse building. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Livingston Parish Council. These costs are not included in the accompanying financial statements.

(18) On-Behalf Payments for Fringe Benefits and Salaries

A portion of the salaries of the Sheriff's deputies are paid through a supplement from the State of Louisiana. These payments provide the deputies of the Sheriff with an additional \$600 per month, which is added to their base salary. For the fiscal year ended June 30, 2025, in accordance with GASB 24, the Sheriff recorded \$1,384,725 of on behalf payments as revenue and as an expenditure in the General Fund.

Tax Abatements

Industrial Tax Exemption Program – The Louisiana Industrial Ad Valorem Tax Exemption (ITEP) program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to 10 years, local ad valorem taxes on manufacturer's new investment and annual capitalized additions related to the manufacturing site. Businesses must be classified as a manufacturer or related to the manufacturing project in order to receive the benefits of the ITEP program. ITEP is only available for activities related to manufacturing. For the fiscal year ended June 30, 2025, \$135,314 of the Sheriff's ad valorem tax revenues were abated as a result of this program.

(19) Subsequent Events

In September 2025, the Sheriff was authorized to issue Revenue Anticipation Notes (RANs) totaling no more than \$6,000,000 for the purpose of paying current operating expenses in anticipation of future ad valorem revenues (ad valorem revenues collected for the 2025 tax year). The Sheriff made three drawdowns on the RANs totaling \$6,000,000 (\$2,500,000 on September 18, 2025, \$2,500,000 on October 20, 2025, and \$1,000,000 on November 19, 2025). The RANs have an interest rate of 5.99% with a maturity date of July 1, 2026.

Subsequent events have been evaluated by management through December 22, 2025, the date the financial statements were available to be issued.



REQUIRED SUPPLEMENTARY INFORMATION

LIVINGSTON PARISH SHERIFF

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED JUNE 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service Cost	\$ 1,074,177	\$ 1,342,392	\$ 702,792	\$ 249,206	\$ 224,893	\$ 244,138	\$ 220,107	\$ 196,224
Interest	998,992	970,982	985,379	864,908	842,666	836,651	822,759	904,584
Differences Between Expected and Actual Experience	1,178,975	-	(362,094)	871,052	(68,105)	520,505	(279,402)	(244,207)
Changes in Assumptions or Other Inputs	(1,611,551)	(1,054,432)	8,945,540	-	-	(947,692)	-	(1,686,002)
Benefit Payments	(1,063,258)	(744,898)	(715,285)	(701,449)	(602,181)	(504,511)	(559,357)	(509,357)
Net Change in Total OPEB Liability	577,335	514,044	9,556,332	1,283,717	397,273	149,091	204,107	(1,338,758)
Total OPEB Liability - Beginning	26,142,999	25,628,955	16,072,623	14,788,906	14,391,633	14,242,542	14,038,435	15,377,193
Total OPEB Liability - Ending	\$ 26,720,334	\$ 26,142,999	\$ 25,628,955	\$ 16,072,623	\$ 14,788,906	\$ 14,391,633	\$ 14,242,542	\$ 14,038,435
Plan Fiduciary Net Position								
Employer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Investment Income	1,008,674	908,667	671,835	(1,339,197)	1,756,829	54,340	348,588	471,632
Benefit Payments	(63,000)	(196,520)	(184,000)	-	-	-	-	-
Administrative Expense	(4,615)	(4,615)	(5,500)	(83,000)	(82,000)	(10,000)	(10,000)	(10,000)
Net Change in Plan Fiduciary Net Position	941,059	707,532	482,335	(1,422,197)	1,674,829	44,340	338,588	461,632
Plan Fiduciary Net Position - Beginning	10,271,018	9,563,486	9,081,151	10,503,348	8,828,519	8,784,179	8,445,591	7,983,959
Plan Fiduciary Net Position - Ending	\$ 11,212,077	\$ 10,271,018	\$ 9,563,486	\$ 9,081,151	\$ 10,503,348	\$ 8,828,519	\$ 8,784,179	\$ 8,445,591
Net OPEB Liability - Ending	\$ 15,508,257	\$ 15,871,981	\$ 16,065,469	\$ 6,991,472	\$ 4,285,558	\$ 5,563,114	\$ 5,458,363	\$ 5,592,844
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	41.96%	39.29%	37.32%	56.50%	71.02%	61.34%	61.68%	60.16%
Covered Payroll	\$ 21,056,603	\$ 20,884,813	\$ 19,890,298	\$ 14,655,818	\$ 14,092,133	\$ 13,676,612	\$ 13,150,588	\$ 12,150,306
Net OPEB Liability as a Percentage of Covered Payroll	73.65%	76.00%	80.77%	47.70%	30.41%	40.68%	41.51%	46.03%
Discount Rate	5.20%	3.93%	3.65%	6.00%	6.00%	6.00%	6.00%	6.00%

Notes to Schedule:

Benefit Changes. There were no changes of benefit terms for the year ended June 30, 2025.

Changes of Assumptions. There were no changes of assumptions for the year ended June 30, 2025.

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

LIVINGSTON PARISH SHERIFF

SCHEDULE OF THE SHERIFF'S OPEB CONTRIBUTIONS

FOR THE YEAR ENDED JUNE 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
Actuarially determined employer contribution	\$ 2,085,368	\$ 2,321,620	\$ 1,264,890	\$ 557,197	\$ 629,047	\$ 640,682	\$ 626,421	\$ 733,334
Contribution in relation to the actuarially determined contribution:								
Employer contributions to trust	-	-	-	46,110	-	-	-	-
Employer-paid expenses	1,000,258	548,378	531,285	655,339	602,181	504,511	559,357	509,357
Contribution excess (deficiency)	\$ 1,085,110	\$ 1,773,242	\$ 733,605	\$ (144,252)	\$ 26,866	\$ 136,171	\$ 67,064	\$ 223,977
Employer's Covered Payroll	\$ 21,056,603	\$ 20,884,813	\$ 19,890,298	\$ 14,655,818	\$ 14,092,133	\$ 13,676,612	\$ 13,150,588	\$ 12,150,306
Contributions as a % of Covered Payroll	4.75%	2.63%	2.67%	4.79%	4.27%	3.69%	4.25%	4.19%
Notes to schedule:								
Measurement Date	6/30/2025	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Valuation Date	7/1/2024	7/1/2023	7/1/2022	7/1/2021	7/1/2020	7/1/2019	7/1/2018	7/1/2017
Timing	Calculated based on actuarial valuation one year prior to beginning of plan year	Calculated based on actuarial valuation one year prior to beginning of plan year	Calculated based on actuarial valuation one year prior to beginning of plan year	Calculated based on actuarial valuation one year prior to beginning of plan year	Calculated based on actuarial valuation one year prior to beginning of plan year	Calculated based on actuarial valuation one year prior to beginning of plan year	Calculated based on actuarial valuation one year prior to beginning of plan year	Calculated based on actuarial valuation one year prior to beginning of plan year
Actuarial Cost Method	Individual Entry Age Normal							
Amortization Method	Level dollar, open							
Remaining Amortization Period	28	29 years	29 years	30 years				
Discount Rate	5.20% Annually	3.93% Annually	3.65% Annually	6.00% Annually				
Retirement Age	5 years after the earliest of: 30 years of services; attainment of age 55 and 20 years of service; and, attainment of age 60 and 15 years of service	5 years after the earliest of: 30 years of services; attainment of age 55 and 20 years of service; and, attainment of age 60 and 15 years of service	5 years after the earliest of: 30 years of services; attainment of age 55 and 20 years of service; and, attainment of age 60 and 15 years of service	5 years after the earliest of: 30 years of services; attainment of age 55 and 20 years of service; and, attainment of age 60 and 15 years of service	5 years after the earliest of: 30 years of services; attainment of age 55 and 20 years of service; and, attainment of age 60 and 15 years of service	5 years after the earliest of: 30 years of services; attainment of age 55 and 20 years of service; and, attainment of age 60 and 15 years of service	5 years after the earliest of: 30 years of services; attainment of age 55 and 20 years of service; and, attainment of age 60 and 15 years of service	5 years after the earliest of: 30 years of services; attainment of age 55 and 20 years of service; and, attainment of age 60 and 15 years of service
Mortality	PubS-2010(B) multiplied by 120% for males, 115% for females	PubS-2010(B) multiplied by 120% for males, 115% for females	PubS-2010(B) multiplied by 120% for males, 115% for females	RP-2000 M/F without projection	RP-2000 M/F without projection, 50% unisex blend			
Turnover	Age specific table with an average of 15% when applied to the active census	Age specific table with an average of 15% when applied to the active census	Age specific table with an average of 15% when applied to the active census	Age specific table with an average of 15% when applied to the active census	Age specific table with an average of 15% when applied to the active census	Age specific table with an average of 15% when applied to the active census	Age specific table with an average of 15% when applied to the active census	Age specific table with an average of 15% when applied to the active census

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

LIVINGSTON PARISH SHERIFF

SCHEDULE OF OPEB INVESTMENT RETURNS

FOR THE YEAR ENDED JUNE 30, 2025

Annual money-weighted rate of return, net of investment expenses

2016	(0.71)%
2017	10.20%
2018	5.95%
2019	4.02%
2020	0.62%
2021	20.01%
2022	(11.68)%
2023	7.16%
2024	9.68%
2025	10.48%

See independent auditor's report.

LIVINGSTON PARISH SHERIFF

SCHEDULE OF THE SHERIFF'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

FOR THE YEAR ENDED JUNE 30, 2025*

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<u>Louisiana Sheriffs' Pension and Relief Fund:</u>										
Employer's Proportion of the Net Pension Liability	2.50150%	2.49637%	2.41972%	2.16725%	2.00573%	2.01812%	1.96203%	2.10954%	1.88735%	1.75764%
Employer's Proportionate Share of the Net Pension (Asset) Liability	15,114,400	21,937,497	19,667,144	(1,073,979)	13,881,971	9,546,179	7,523,680	9,134,864	11,977,873	7,834,711
Covered Payroll	21,098,706	19,976,968	17,888,943	15,712,058	14,800,349	14,102,866	13,504,065	14,611,670	12,889,810	11,652,728
Employer's Proportionate Share of the Net Pension (Asset) Liability as a Percentage of its Covered Payroll	71.64%	109.81%	109.94%	(6.84%)	93.79%	67.69%	55.71%	62.52%	92.93%	67.23%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.40%	83.94%	83.90%	101.04%	84.73%	88.91%	90.41%	88.49%	87.34%	86.61%

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

See independent auditor's report.

LIVINGSTON PARISH SHERIFF

SCHEDULE OF THE SHERIFF'S CONTRIBUTIONS

FOR THE YEAR ENDED JUNE 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<u>Louisiana Sheriffs' Pension and Relief Fund:</u>										
Contractually required contribution	\$ 2,471,506	\$ 2,426,351	\$ 2,297,351	\$ 2,191,396	\$ 1,924,727	\$ 1,813,042	\$ 1,727,603	\$ 1,721,887	\$ 1,936,046	\$ 1,772,117
Contributions in relation to contractually required contributions	<u>2,472,830</u>	<u>2,430,560</u>	<u>2,304,835</u>	<u>2,207,485</u>	<u>1,941,311</u>	<u>1,813,042</u>	<u>1,727,603</u>	<u>1,721,887</u>	<u>1,936,046</u>	<u>1,772,117</u>
Contribution deficiency (excess)	<u>\$ (1,324)</u>	<u>\$ (4,209)</u>	<u>\$ (7,484)</u>	<u>\$ (16,089)</u>	<u>\$ (16,584)</u>	<u>\$ -</u>				
Covered Payroll	21,491,357	21,098,706	19,976,968	17,888,943	15,712,058	14,800,349	14,102,866	13,504,065	14,611,670	12,889,810
Contributions as a % of Covered Payroll	11.5000%	11.5000%	11.5000%	12.2500%	12.2500%	12.2500%	12.2500%	12.7509%	13.2500%	13.7482%

See independent auditor's report.



COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS –
FIDUCIARY FUNDS – CUSTODIAL FUNDS

FIDUCIARY FUNDS - CUSTODIAL FUNDS

Sheriff's Fund

The Sheriff's Custodial Fund accounts for funds held in connection with civil suits, Sheriff's sales and garnishments due to other agencies. It also accounts for the collections of bonds, probation fines and disbursement of these collections, in accordance with applicable law. All funds in the Sheriff's Fund at the end of each month belong to others, such as money held for a pending sheriff's sale. Any commissions or fees due to the Sheriff are disbursed prior to the end of the month.

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 Custodial Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

Inmate Deposit Fund

The Inmate Deposit Fund accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and payable upon request. Balances in the individual prisoner accounts are returned upon completion of their jail sentence. The Inmate Deposit Fund also accounts for collection and disbursement of certain fees charged to inmates upon incarceration.

Evidence Escrow Fund

The Evidence Escrow Fiduciary Fund accounts for monies seized or held by the Sheriff's Office in connection with criminal investigations and legal proceedings, where the funds are maintained in a fiduciary capacity pending court disposition. These resources are not available for general operations and are safeguarded to ensure proper custody, accountability, and compliance with applicable laws and court orders.

LIVINGSTON PARISH SHERIFF

COMBINING SCHEDULE OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

JUNE 30, 2025

	<u>Custodial Funds</u>				<u>Total</u>
	<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Inmate Deposit Fund</u>	<u>Evidence Escrow Fund</u>	
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ 1,016,754	\$ -	\$ 121,713	\$ 1,890,799	\$ 3,029,266
Total Assets	<u>\$ 1,016,754</u>	<u>\$ -</u>	<u>\$ 121,713</u>	<u>\$ 1,890,799</u>	<u>\$ 3,029,266</u>
NET POSITION					
Restricted - Unsettled balances Due to Others	\$ 1,016,754	\$ -	\$ -	\$ 1,890,799	\$ 2,907,553
Restricted - Inmate Personal Funds	-	-	121,713	-	121,713
Total Fiduciary Net Position	<u>\$ 1,016,754</u>	<u>\$ -</u>	<u>\$ 121,713</u>	<u>\$ 1,890,799</u>	<u>\$ 3,029,266</u>

LIVINGSTON PARISH SHERIFF

COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Custodial Funds				Total
	Sheriff's Fund	Tax Collector Fund	Inmate Deposit Fund	Evidence Escrow Fund	
Additions:					
Suits and Sales	\$ 10,649,770	\$ -	\$ -	\$ 1,890,799	\$ 12,540,569
Fines and Bonds	1,556,499	-	-	-	1,556,499
Advance Deposits	388,000	-	-	-	388,000
Garnishments	668,747	-	-	-	668,747
Property Taxes	-	92,497,006	-	-	92,497,006
Occupational Licenses	-	1,856,952	-	-	1,856,952
State Revenue Sharing	-	2,970,585	-	-	2,970,585
Redemptions and Refunds	-	1,142,169	-	-	1,142,169
Interest	14,152	252,525	-	-	266,677
Other	-	-	1,584,933	-	1,584,933
Total Additions	13,277,168	98,719,237	1,584,933	1,890,799	115,472,137
Distributions:					
By Funding Source					
Property Tax	-	72,443,882	-	-	72,443,882
Occupational License	-	1,578,388	-	-	1,578,388
State Revenue Sharing	-	2,228,223	-	-	2,228,223
Redemptions and Refunds	304,572	1,142,470	-	-	1,447,042
Interest Distributions	-	199,923	-	-	199,923
Proceeds of Sales of Property	9,481,939	-	-	-	9,481,939
By Location					
State of Louisiana					
State Police Crime Lab	4,150	-	-	-	4,150
Livingston Parish					
Clerk of Court	256,277	-	-	-	256,277
Sheriff	1,433,448	21,126,351	-	-	22,559,799
Twenty-First Judicial District					
District Attorney	259,184	-	-	-	259,184
Public Defender	248,809	-	-	-	248,809
Judicial Court Fund	302,417	-	-	-	302,417
Other Parties					
Advertising	134,000	-	-	-	134,000
Appraisers and Helpers	45,625	-	-	-	45,625
Attorney and Litigants	552,291	-	-	-	552,291
Municipalities	49,452	-	-	-	49,452
Other	3,250	-	1,542,084	-	1,545,334
Total Distributions	13,075,414	98,719,237	1,542,084	-	113,336,735
Net Increase (Decrease) in Fiduciary Net Position	201,754	-	42,849	1,890,799	2,135,402
Fiduciary Net Position - Beginning of Year	815,000	-	78,864	-	893,864
Fiduciary Net Position - End of Year	\$ 1,016,754	\$ -	\$ 121,713	\$ 1,890,799	\$ 3,029,266



OTHER SCHEDULES REQUIRED BY THE LOUISIANA LEGISLATIVE AUDITOR

LIVINGSTON PARISH SHERIFF

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD

FOR THE YEAR ENDED JUNE 30, 2025

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 213,934
Benefits-Insurance	\$ 28,591
Benefits-Retirement	\$ 45,927
Employer Paid Payroll Taxes	\$ 3,390
Vehicle Provided by Government	Note 1
Travel-Per Diem	\$ 1,154
Travel-Lodging	\$ 3,339
Conference Registration Fees	\$ 754

Note 1: Use of a qualified nonpersonal use vehicle, including commuting, is excludable to the employee as a working condition fringe benefit if the specific requirements for the type of vehicle are met. Recordkeeping and substantiation by the employee are not required by the IRS. Reg § 1.274-5T(k);Reg.§1.132-5(h).

IRS Fringe Benefit Guide, Office of Federal, State and Local Governments, Publication 5137 (1-2014) excludes qualified nonpersonal use vehicles from employee income for unmarked vehicles used by law enforcement officers if the use is officially authorized. The Sheriff has complied with the requirements of this regulation.

See independent auditor's report.

TAX COLLECTOR ACCOUNT AFFIDAVIT

STATE OF LOUISIANA, PARISH OF LIVINGSTON

AFFIDAVIT

JASON ARD, SHERIFF AND TAX COLLECTOR of LIVINGSTON PARISH

BEFORE ME, the undersigned authority, personally came and appeared, **JASON ARD**, the sheriff of Livingston Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$0 is the amount of cash on hand in the tax collector account on June 30, 2025;

He further deposed and said:

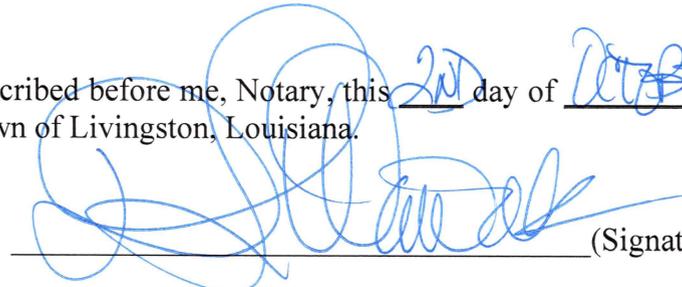
All itemized statements of the amount of taxes collected for tax year 2024, by taxing authority, are true and correct.

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 Livingston Parish

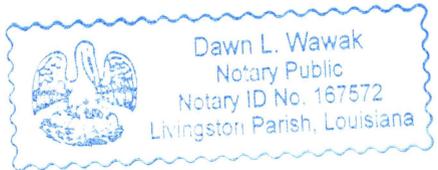
SWORN to and subscribed before me, Notary, this 20 day of October 2025, in my office in the Parish of Livingston, Town of Livingston, Louisiana.



(Signature)

(Print), # _____
Notary Public


(Commission)



LIVINGSTON PARISH SHERIFF

SCHEDULE OF JUSTICE SYSTEM FUNDING - COLLECTING/DISBURSING ENTITY

FOR THE YEAR ENDED JUNE 30, 2025

	Amount for 7/01/2024 - 12/31/2024	Amount for 01/01/2025 - 6/30/2025	
Cash Basis Presentation			
1. Beginning Cash Balance	\$ 815,001	\$ 882,100	
2. Collections			
b. Bond Fees	443,175	598,429	
c. Cash Bonds	222,364	292,531	
d. Asset Forfeiture/Sale	5,368,938	5,941,108	
k. Service Fees	174,000	214,000	
m. Interest Earnings on Collected Balances	6,581	7,571	
Total Collected	<u>6,215,058</u>	<u>7,053,639</u>	
3. Deductions: Collections Retained by the Livingston Parish Sheriff			
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	477,495	662,486	
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]			
b. Bond Fees	119,828	159,838	
m. Interest Earnings on Collected Balances	2,277	2,785	
Total Collections Retained by the Livingston Parish Sheriff	<u>599,600</u>	<u>825,109</u>	
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits			
c. Bond Refunds	89,799	133,956	
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	244,819	308,291	
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	4,673,065	5,021,184	
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	<u>5,007,683</u>	<u>5,463,431</u>	
5. Deductions: Total Disbursements to Other Governments & Nonprofits			
<u>Agency Receiving Money</u>	<u>Disbursement Type</u>		
Livingston Parish Clerk of Court	b. Bond Fees	1,902	2,216
21st Judicial District Criminal Court Fund	b. Bond Fees	103,661	140,998
21st Judicial District Public Defender	b. Bond Fees	103,661	140,998
21st Judicial District Public Defender	b. Bond Fees	1,902	2,216
Office of State Police Public Safety Services	b. Bond Fees	1,902	2,216
District Attorney for the 21st Judicial District	b. Bond Fees	103,661	140,998
District Attorney for the 21st Judicial District	b. Bond Fees	6,657	7,758
Ascension Parish Sheriff	k. Service Fees	23	30
Caddo Parish Sheriff	k. Service Fees	-	31
Calcasieu Parish Sheriff	k. Service Fees	50	-
East Baton Rouge Parish Sheriff	k. Service Fees	1,378	1,705
East Feliciana Parish Sheriff	k. Service Fees	79	-
Iberia Parish Sheriff	k. Service Fees	35	-
Jefferson Parish Sheriff	k. Service Fees	450	630
Lafourche Parish Sheriff	k. Service Fees	34	-
Orleans Parish Sheriff	k. Service Fees	150	90
Rapides Parish Sheriff	k. Service Fees	19	-
St Bernard Parish Sheriff	k. Service Fees	34	-
St Martin Parish Sheriff	k. Service Fees	70	-
St Helena Parish Sheriff	k. Service Fees	41	-
Tangipahoa Parish Sheriff	k. Service Fees	931	937
Terrebonne Parish Sheriff	k. Service Fees	103	-
Union Parish Sheriff	k. Service Fees	-	73
Vermilion Parish Sheriff	k. Service Fees	-	67
West Baton Rouge Parish Sheriff	k. Service Fees	66	-
Livingston Parish Clerk of Court	a. Civil Fees	136,984	103,831
South Central Planning and Development	i. Restitution	17,025	22,252
Department of Justice	i. Restitution	664	3,290
Denham Springs City Court Ward 2	c. Cash Bonds	5,037	6,435

(CONTINUED)

LIVINGSTON PARISH SHERIFF

SCHEDULE OF JUSTICE SYSTEM FUNDING - COLLECTING/DISBURSING ENTITY (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

Cash Basis Presentation		<u>Amount for 7/01/2024 - 12/31/2024</u>	<u>Amount for 01/01/2025 - 6/30/2025</u>
5. Deductions: Total Disbursements to Other Governments & Nonprofits (Continued)			
<u>Agency Receiving Money</u>	<u>Disbursement Type</u>		
Town of Livingston	c. Cash Bonds	-	235
City of Walker	c. Cash Bonds	7,000	11,600
Village of French Settlement	c. Cash Bonds	2,186	3,055
Town of Killian	c. Cash Bonds	-	1,027
21st Judicial District Court Judicial Expense Fund	f. Criminal Court	32,006	25,753
Livingston Parish Clerk of Court	f. Criminal Court Costs/Fees	7,229	4,083
Village of Port Vincent	c. Cash Bonds	5,613	7,264
Office of Motor Vehicles Public Safety Services	k. Service Fees	120	184
Total Disbursements to Other Governmental & Nonprofits		<u>540,674</u>	<u>629,973</u>
6. Total Amounts Disbursed/Retained		<u>6,147,957</u>	<u>6,918,513</u>
7. Ending Cash Balance		<u>\$ 882,102</u>	<u>\$ 1,017,226</u>

See independent auditor's report.

LIVINGSTON PARISH SHERIFF

SCHEDULE OF JUSTICE SYSTEM FUNDING - RECEIVING ENTITY

FOR THE YEAR ENDED JUNE 30, 2025

Cash Basis Presentation		Amount for 7/01/2024 - 12/31/2024	Amount for 01/01/2025 - 6/30/2025
1. Ending Balance of Amounts Assessed but Not Received		\$ -	\$ -
2. Details of Receipts from Collecting/Disbursing Agency			
Agency Remitting Money	Remittance Type	Amount for 7/01/2024 - 12/31/2024	Amount for 01/01/2025 - 6/30/2025
East Baton Rouge Parish Clerk of Court	a. Civil Fees	\$ 18,568	\$ 18,111
Franklin Parish Clerk of Court	a. Civil Fees	40	40
Ascension Parish Sheriff	a. Civil Fees	335	134
Avoyelles Parish Sheriff	a. Civil Fees	37	-
Breaux Bridge City Court	a. Civil Fees	47	80
Denham Springs City Court Ward 2	a. Civil Fees	1,299	688
Hammond City Court	a. Civil Fees	3,234	2,757
Houma City Court	a. Civil Fees	147	235
Lafayette City Court	a. Civil Fees	86	331
Plaquemine City Court	a. Civil Fees	100	120
City of Baton Rouge	a. Civil Fees	1,294	94
City of Denham Springs	a. Civil Fees	338	-
City of Hammond	a. Civil Fees	54	187
Washington Parish Clerk of Court	a. Civil Fees	306	355
Acadia Parish Clerk of Court	a. Civil Fees	217	300
Allen Parish Clerk of Court	a. Civil Fees	37	-
Ascension Parish Clerk of Court	a. Civil Fees	4,547	4,454
Assumption Parish Clerk of Court	a. Civil Fees	198	308
Avoyelles Parish Clerk of Court	a. Civil Fees	244	96
Beauregard Parish Clerk of Court	a. Civil Fees	43	120
Bossier Parish Clerk of Court	a. Civil Fees	79	47
Caddo Parish Clerk of Court	a. Civil Fees	53	40
Calcasieu Parish Clerk of Court	a. Civil Fees	83	522
Concordia Parish Clerk of Court	a. Civil Fees	113	42
East Feliciana Parish Clerk of Court	a. Civil Fees	107	74
Evangeline Parish Clerk of Court	a. Civil Fees	143	43
Grant Parish Clerk of Court	a. Civil Fees	27	47
Iberia Parish Clerk of Court	a. Civil Fees	53	120
Iberville Parish Clerk of Court	a. Civil Fees	209	499
Jefferson Davis Parish Clerk of Court	a. Civil Fees	144	100
Jefferson Parish Clerk of Court	a. Civil Fees	1,300	1,728
Lafayette Parish Clerk of Court	a. Civil Fees	445	152
Livingston Parish Clerk of Court	a. Civil Fees	109,170	116,121
Ouachita Parish Clerk of Court	a. Civil Fees	297	191
Plaquemines Parish Clerk of Court	a. Civil Fees	72	80
Pointe Coupee Parish Clerk of Court	a. Civil Fees	227	87
Rapides Parish Clerk of Court	a. Civil Fees	154	219
St John the Baptist Parish Clerk of Court	a. Civil Fees	535	370
St Mary Parish Clerk of Court	a. Civil Fees	99	97
St Tammany Parish Clerk of Court	a. Civil Fees	1,710	1,879
St Bernard Parish Clerk of Court	a. Civil Fees	202	65
St Charles Parish Clerk of Court	a. Civil Fees	569	793
St James Parish Clerk of Court	a. Civil Fees	158	617
St Landry Parish Clerk of Court	a. Civil Fees	266	187
Tangipahoa Parish Clerk of Court	a. Civil Fees	7,941	7,161
Union Parish Clerk of Court	a. Civil Fees	23	-

(CONTINUED)

LIVINGSTON PARISH SHERIFF

SCHEDULE OF JUSTICE SYSTEM FUNDING - RECEIVING ENTITY (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

Agency Remitting Money (Continued):	Remittance Type (Continued):	Amount for 7/01/2024 - 12/31/2024	Amount for 01/01/2025 - 6/30/2025
Vermilion Parish Clerk of Court	a. Civil Fees	198	214
Webster Parish Clerk of Court	a. Civil Fees	40	-
West Baton Rouge Parish Clerk of Court	a. Civil Fees	606	622
West Feliciana Parish Clerk of Court	a. Civil Fees	113	281
East Baton Rouge Parish Sheriff	a. Civil Fees	92	683
East Feliciana Parish Sheriff	a. Civil Fees	63	-
East Baton Rouge Parish Juvenile Court	a. Civil Fees	94	-
Lafourche Parish Clerk of Court	a. Civil Fees	537	349
Lake Charles City Court	a. Civil Fees	20	-
St Tammany Parish Justice of the Peace Ward 6	a. Civil Fees	905	261
Monroe City Court	a. Civil Fees	23	194
Morehouse Parish Sheriff	a. Civil Fees	86	-
Opelousas City Court	a. Civil Fees	80	-
Orleans Parish Sheriff	a. Civil Fees	395	842
Southern University Law Center	a. Civil Fees	200	-
St Helena Parish Sheriff	a. Civil Fees	95	307
St Charles Parish Sheriff	a. Civil Fees	23	-
St Tammany Parish Sheriff	a. Civil Fees	83	-
State of Louisiana State of State	a. Civil Fees	113	74
Tangipahoa Parish Sheriff	a. Civil Fees	1,313	1,478
Zachary City court	a. Civil Fees	441	394
Livingston Parish Council	a. Civil Fees	30,000	25,000
21st Judicial District Criminal Court Fund	i. Restitution	1,209	2,974
Department of Public Safety and Corrections Public Safety Services	i. Restitution	841	-
District Attorney for the 21st Judicial District	d. Asset Forfeiture/Sale	-	49,632
St Tammany Parish Justice of the Peace Ward 3	a. Civil Fees	-	40
Springhill City Court	a. Civil Fees	-	47
Ruston City Court	a. Civil Fees	-	30
Ouachita Parish Sheriff	a. Civil Fees	-	127
East St Tammany City Court	a. Civil Fees	-	40
Port Allen City Court	a. Civil Fees	-	59
Sulphur City Court	a. Civil Fees	-	27
Caldwell Parish Clerk of Court	a. Civil Fees	-	67
Jackson Parish Clerk of Court	a. Civil Fees	-	7
Lincoln Parish Clerk of Court	a. Civil Fees	-	114
Sabine Parish Clerk of Court	a. Civil Fees	-	67
St Helena Parish Clerk of Court	a. Civil Fees	-	391
St Martin Parish Clerk of Court	a. Civil Fees	-	74
Terrebonne Parish Clerk of Court	a. Civil Fees	-	167
Hammond City Marshal	a. Civil Fees	-	67
Lafourche Parish Sheriff	a. Civil Fees	-	40
Subtotal Receipts		\$ 192,917	\$ 244,359



STATISTICAL SECTION - UNAUDITED

STATISTICAL SECTION (UNAUDITED)

This part of the Livingston Parish Sheriff's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

	<u>Page</u>
Contents	73
Financial Trends	74
<p>These schedules contain trend information to help the reader understand how the Sheriff's financial performance and well-being have changed over time.</p>	
Revenue Capacity	78
<p>These schedules contain information to help the reader assess the fiduciary collections of revenues by the Sheriff's as well as the revenues of the Sheriff.</p>	
Debt Capacity	86
<p>These schedules present information to help the reader assess the affordability of the Sheriff's current levels of outstanding debt and the Sheriff's ability to issue additional debt in the future.</p>	
Demographic and Economic Information	90
<p>These schedules offer demographic and economic indicators to help the reader understand the environment within which the Sheriff's financial activities take place.</p>	
Operating Information	92
<p>These schedules contain service and infrastructure data to help the reader understand how the information in the Sheriff's financial report relates to the services the Sheriff provides and the activities it performs.</p>	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

LIVINGSTON PARISH SHERIFF

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Governmental Activities										
Invested in Capital Assets, Net of Related Debt	\$ 17,765,347	\$ 17,882,965	\$ 15,873,200	\$ 13,556,491	\$ 9,300,062	\$ 8,039,896	\$ 7,396,022	\$ 7,379,693	\$ 7,713,181	\$ 6,614,727
Restricted	-	-	-	-	4,371,945	246,215	-	516	20,818	32
Unrestricted	(15,012,307)	(12,027,593)	2,274,003	8,443,858	2,355,505	(6,259,990)	(5,242,210)	(7,276,292)	(1,318,483)	(149,947)
Total Governmental Activities Net Position	\$ <u>2,753,040</u>	\$ <u>5,855,372</u>	\$ <u>18,147,203</u>	\$ <u>22,000,349</u>	\$ <u>16,027,512</u>	\$ <u>2,026,121</u>	\$ <u>2,153,812</u>	\$ <u>103,917</u>	\$ <u>6,415,516</u>	\$ <u>6,464,812</u>
Business-type Activities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Invested in Capital Assets, Net of Related Debt										
Restricted										
Unrestricted										
Total Business-type Activities Net Position										
Primary Government										
Invested in Capital Assets, Net of Related Debt	\$ 17,765,347	\$ 17,882,965	\$ 15,873,200	\$ 13,556,491	\$ 9,300,062	\$ 8,039,896	\$ 7,396,022	\$ 7,379,693	\$ 7,713,181	\$ 6,614,727
Restricted	-	-	-	-	4,371,945	246,215.0000	-	516	20,818	32
Unrestricted	(15,012,307)	(12,027,593)	2,274,003	8,443,858	2,355,505	(6,259,990)	(5,242,210)	(7,276,292)	(1,318,483)	(149,947)
Total Primary Government Net Position	\$ <u>2,753,040</u>	\$ <u>5,855,372</u>	\$ <u>18,147,203</u>	\$ <u>22,000,349</u>	\$ <u>16,027,512</u>	\$ <u>2,026,121</u>	\$ <u>2,153,812</u>	\$ <u>103,917</u>	\$ <u>6,415,516</u>	\$ <u>6,464,812</u>

Note:

The Livingston Parish Sheriff adopted the provisions of GASB 75 beginning July 1, 2017, and applied those provisions prospectively.

LIVINGSTON PARISH SHERIFF

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Expenses										
Governmental Activities:										
Public Safety	\$ 54,409,484	\$ 55,471,398	\$ 47,139,320	\$ 37,793,105	\$ 35,500,231	\$ 34,035,618	\$ 32,019,482	\$ 30,854,043	\$ 34,928,971	\$ 27,841,121
Total Governmental Activities Expenses	\$ 54,409,484	\$ 55,471,398	\$ 47,139,320	\$ 37,793,105	\$ 35,500,231	\$ 34,035,618	\$ 32,019,482	\$ 30,854,043	\$ 34,928,971	\$ 27,841,121
Program Revenues										
Governmental Activities:										
Public Safety										
Charges for Services	\$ 5,508,781	4,894,103	\$ 4,822,927	\$ 4,367,339	\$ 4,225,741	\$ 4,087,839	\$ 4,561,830	\$ 4,423,098	\$ 3,972,702	\$ 4,149,765
Operating Grants and Contributions	2,872,273	1,407,771	1,158,640	4,169,304	11,105,161	1,350,331	1,031,716	2,011,437	2,940,185	877,906
Capital Grants and Contributions	19,500	42,951	6,776	8,099	2,104,225	44,674	5,351	102,084	63,058	5,278
Total Governmental Activities Program Revenues	\$ 8,400,554	6,344,825	5,988,343	8,544,742	17,435,127	5,482,844	5,598,897	6,536,619	6,975,945	5,032,949
Total Net (Expense) Revenue	\$ (46,008,930)	\$ (49,126,573)	\$ (41,150,977)	\$ (29,248,363)	\$ (18,065,104)	\$ (28,552,774)	\$ (26,420,585)	\$ (24,317,424)	\$ (27,953,026)	\$ (22,808,172)
General Revenues										
Governmental Activities										
Property Taxes	\$ 20,105,424	15,201,306	\$ 14,823,552	\$ 13,765,604	\$ 13,758,398	\$ 12,426,712	\$ 11,863,909	\$ 11,347,931	\$ 10,817,956	\$ 10,817,273
Sales Tax	15,355,636	15,032,799	15,205,601	14,498,442	12,168,309	10,107,379	9,451,274	9,470,131	10,932,230	8,686,732
Intergovernmental										
Support of Prisoners	2,722,522	2,658,702	3,043,596	3,126,958	2,984,948	3,312,227	3,273,380	3,224,112	3,221,035	2,733,154
State Revenue Sharing	742,362	729,942	723,108	707,699	695,622	691,269	686,743	689,798	681,409	645,835
Investment Earnings	112,501	68,539	106,792	107,505	109,311	90,016	99,086	97,510	66,207	42,194
On Behalf Payments - State Supplemental Pay	1,384,725	1,323,709	1,168,551	957,914	916,556	903,088	867,488	809,396	757,768	716,633
Miscellaneous	2,354,142	1,641,911	2,077,952	1,893,665	1,350,737	865,491	2,211,111	1,008,568	1,225,623	1,046,646
Gain (Loss) on Sale of Assets	129,286	177,834	148,677	163,413	82,614	28,901	17,489	(180,938)	201,502	44,616
Total General Revenues	\$ 42,906,598	\$ 36,834,742	\$ 37,297,829	\$ 35,221,200	\$ 32,066,495	\$ 28,425,083	\$ 28,470,480	\$ 26,466,508	\$ 27,903,730	\$ 24,733,083
Extraordinary Items:										
Deepwater Horizon Settlement	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,877
Total Extraordinary Items	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,877
Total Change in Net Position	\$ (3,102,332)	(12,291,831)	(3,853,148)	5,972,837	14,001,391	(127,691)	2,049,895	2,149,084	(49,296)	2,058,788

LIVINGSTON PARISH SHERIFF

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Fund										
Nonspendable	\$ 54,660	\$ 100,652	\$ 426,143	\$ 622,162	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	516	-	-
Unassigned	<u>7,015,533</u>	<u>6,962,129</u>	<u>14,114,067</u>	<u>15,541,757</u>	<u>14,867,808</u>	<u>9,933,142</u>	<u>10,677,938</u>	<u>9,426,305</u>	<u>8,646,426</u>	<u>6,698,734</u>
Total General Fund	<u>\$ 7,070,193</u>	<u>\$ 7,062,781</u>	<u>\$ 14,540,210</u>	<u>\$ 16,163,919</u>	<u>\$ 14,867,808</u>	<u>\$ 9,933,142</u>	<u>\$ 10,707,938</u>	<u>\$ 9,426,821</u>	<u>\$ 8,646,426</u>	<u>\$ 6,698,734</u>
All Other Governmental Funds										
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35
Committed	-	-	212,588	1,712,192	4,371,946	246,215	-	-	-	-
Total All Other Governmental Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 212,588</u>	<u>\$ 1,712,192</u>	<u>\$ 4,371,946</u>	<u>\$ 246,215</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35</u>
Total All Funds	<u>\$ 7,070,193</u>	<u>\$ 7,062,781</u>	<u>\$ 14,752,798</u>	<u>\$ 17,876,111</u>	<u>\$ 19,239,754</u>	<u>\$ 10,179,357</u>	<u>\$ 10,707,938</u>	<u>\$ 9,426,821</u>	<u>\$ 8,646,426</u>	<u>\$ 6,698,769</u>

LIVINGSTON PARISH SHERIFF
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Revenues										
Property Taxes	\$ 20,105,424	\$ 15,201,306	\$ 14,823,552	\$ 13,765,604	\$ 13,758,398	\$ 12,426,712	\$ 11,863,909	\$ 11,347,931	\$ 10,817,956	\$ 10,817,273
Sales Taxes	15,355,636	15,032,799	15,205,601	14,498,442	12,168,309	10,107,379	9,451,274	9,470,131	10,932,230	8,686,732
Intergovernmental										
Grants	2,111,821	509,741	867,631	2,281,650	12,576,474	486,021	679,509	686,314	1,244,524	225,073
Support of Prisoners	2,722,522	2,658,702	3,043,596	3,126,958	2,984,948	3,312,227	3,273,380	3,226,563	3,223,692	2,736,065
State Revenue Sharing	742,362	729,942	723,108	707,699	695,622	691,269	686,743	689,798	681,409	645,835
Service Contract Revenue	1,814,141	1,611,199	1,610,008	1,571,850	1,557,670	1,259,124	1,409,050	1,275,066	1,148,581	1,032,448
Fines and Forfeitures	3,694,640	3,282,904	3,212,918	2,795,489	2,668,071	2,828,715	3,152,780	3,148,032	2,824,121	3,117,317
Use of Money and Property	112,501	68,539	106,793	107,505	109,310	90,016	99,086	97,510	66,207	42,194
Miscellaneous	2,354,142	1,641,911	2,077,953	1,893,665	1,350,738	865,491	2,211,111	1,006,117	1,671,417	1,043,735
On Behalf Payments - State Supplemental Pay	1,384,725	1,323,709	1,168,551	957,914	916,556	903,088	867,488	809,396	757,768	716,633
Total Revenues	50,397,914	42,060,752	42,839,711	41,706,776	48,786,096	32,970,042	33,694,330	31,756,858	33,367,905	29,063,305
Expenditures										
Public Safety										
Current										
Salaries	24,775,311	23,506,923	21,561,874	18,211,632	16,152,708	16,392,193	14,828,564	14,217,413	16,047,449	13,735,196
Employee Benefits	11,504,581	10,718,692	9,477,663	8,791,944	7,992,681	8,132,666	8,182,298	7,505,412	7,735,970	7,356,652
Travel & Training	280,131	216,215	330,872	422,536	208,297	129,945	275,697	262,872	-	-
Operating Services	4,939,377	4,647,978	4,457,619	4,422,170	3,529,491	3,197,949	3,135,966	3,708,776	3,765,967	3,424,678
Professional Services	355,256	430,981	469,446	619,951	498,355	469,957	745,207	854,887	1,291,989	568,947
Materials and Supplies	4,035,797	4,338,482	4,736,955	4,930,185	4,264,776	3,150,863	3,221,240	2,505,401	2,188,397	2,248,070
Other	-	-	-	-	-	-	-	-	2,375,588	-
Capital Outlay	2,598,268	12,086,701	10,823,685	5,691,093	5,100,781	1,804,848	1,202,735	973,378	2,580,019	3,040,300
Debt Service										
Principal - Bonds	5,088,000	70,000	52,000	44,000	4,772,000	758,000	715,000	715,000	330,000	280,000
Principal - Leases	2,396,300	1,835,269	840,699	-	-	-	-	-	-	-
Interest	385,365	146,178	120,050	161,129	106,975	211,640	241,100	269,700	171,578	100,800
Interest - Leases	132,800	139,760	58,088	-	-	-	-	-	-	-
Debt Issue Cost	22,188	58,745	-	-	-	56,849	-	-	48,750	-
Total Expenditures	56,513,374	58,195,924	52,928,951	43,294,640	42,626,064	34,304,910	32,547,807	31,012,839	36,535,707	30,754,643
Excess (Deficiency) of Revenue over Expenditures	(6,115,460)	(16,135,172)	(10,089,240)	(1,587,864)	6,160,032	(1,334,868)	1,146,523	744,019	(3,167,802)	(1,691,338)
Other Financing Sources (Uses)										
Operating Transfers In	-	-	-	-	5,000,000	-	-	-	35	301,683
Operating Transfers (Out)	-	-	-	-	(5,000,000)	-	-	-	(35)	(301,683)
Proceeds from Disposal of Capital Assets	132,158	184,140	200,640	224,220	150,365	86,287	104,594	-	65,459	68,834
Proceeds on Disposal of Lease Assets	529,720	-	-	-	-	-	-	-	-	-
Issuance of Leases	460,994	4,061,012	6,765,291	-	-	-	-	-	-	-
Issuance of Bonds	5,000,000	4,200,000	-	-	2,750,000	750,000	-	-	5,050,000	-
Total Other Financing Sources (Uses)	6,122,872	8,445,152	6,965,931	224,220	2,900,365	836,287	104,594	-	5,115,459	68,834
Net Change in Fund Balance before Extraordinary Items	7,412	(7,690,020)	(3,123,309)	(1,363,644)	9,060,397	(498,581)	1,251,117	744,019	1,947,657	(1,622,504)
Extraordinary Items										
Deepwater Horizon Settlement	-	-	-	-	-	-	-	-	-	133,877
Total Extraordinary Items	-	-	-	-	-	-	-	-	-	133,877
Net Change in Fund Balances	\$ 7,412	\$ (7,690,020)	\$ (3,123,309)	\$ -	\$ 9,060,397	\$ (498,581)	\$ 1,251,117	\$ 744,019	\$ 1,947,657	\$ (1,488,627)
Debt Service as a Percentage of Noncapital Expenditures	14.84%	4.75%	2.54%	0.55%	13.00%	2.98%	3.05%	3.28%	1.48%	1.37%

*Redeemed 2014 Series Revenue bonds related to the construction of housing for inmates participating in the Louisiana Workforce, LLC work release program and redeemed Series 2016-A Revenue Bonds.

LIVINGSTON PARISH SHERIFF

TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Tax Revenues by Source:										
AdValorem Tax	\$ 19,501,536	\$ 14,722,845	\$ 14,011,598	\$ 13,324,411	\$ 12,997,743	\$ 12,041,777	\$ 11,558,674	\$ 10,952,402	\$ 10,524,761	\$ 10,512,498
Sales Tax	<u>15,355,636</u>	<u>15,032,799</u>	<u>15,205,601</u>	<u>14,498,442</u>	<u>12,168,309</u>	<u>10,107,379</u>	<u>9,451,274</u>	<u>9,470,131</u>	<u>10,932,230</u>	<u>8,686,732</u>
Total Tax Revenues	<u>\$ 34,857,172</u>	<u>\$ 29,755,644</u>	<u>\$ 29,217,199</u>	<u>\$ 27,822,853</u>	<u>\$ 25,166,052</u>	<u>\$ 22,149,156</u>	<u>\$ 21,009,948</u>	<u>\$ 20,422,533</u>	<u>\$ 21,456,991</u>	<u>\$ 19,199,230</u>

LIVINGSTON PARISH SHERIFF
TAXABLE SALES TAXES BY CATEGORY
 LAST TEN FISCAL YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)
 (UNAUDITED)

Category	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
*	*	*	*	*	*	*	*	*	*	*
Total Taxable Revenue	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>

Source: Livingston Parish School Board

Notes: * Information not available. The Livingston Parish Sheriff's Office does not collect Sales Taxes for the Parish. Sales taxes are collected and disbursed by the Livingston Parish School Board.
 Due to Livingston Parish School Board Sales Tax software limitations, information to prepare this schedule could not be obtained.

LIVINGSTON PARISH SHERIFF

DIRECT AND OVERLAPPING SALES TAX RATES

LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
State Taxing Bodies										
State of Louisiana	4.45%	4.45%	4.45%	4.45%	4.45%	4.45%	4.45%	5.00%	4.00%	4.00%
Local Taxing Bodies:										
Overlapping Rates										
Law Enforcement Subdistrict A (Sheriff's Office)	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Livingston Parish School Board	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Livingston Parish Council	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Gravity Drainage Districts	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Direct Rates										
* Cities / Towns (Albany, Denham Springs, Livingston, Springfield, Walker)	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
** Economic Development District	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Local Tax Rate	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
Total Sales Tax Rates:	9.95%	9.95%	9.95%	9.95%	9.95%	9.95%	9.95%	10.50%	9.50%	9.50%

Source: Louisiana Association of Tax Administrators

- Notes:
- * The sales taxes levied in these cities/towns range from 1% to 2%.
For presentation purposes to calculate total sales tax rates for each year, the average of 1.5% was used.
 - ** The 2% sales tax levied for Economic Development District is only applied for Juban Crossing
For presentation purposes, the Total Sales Tax Rates are calculated by taking the sum of the Overlapping Rates and the average of all the Direct Rates.
 - *** The Sub District includes all areas of the parish with the exception of the City of Walker and the Town of Springfield.

LIVINGSTON PARISH SHERIFF

SALES TAX REVENUE PAYERS BY INDUSTRY

CURRENT YEAR AND NINE YEARS AGO
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

Industry	2025				2016			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
*	*	*	*	*	*	*	*	*

Source: Livingston Parish School Board

Notes: * Information not available. The Livingston Parish Sheriff's Office does not collect sales taxes for the parish. Sales taxes are collected and disbursed by the Livingston Parish School Board. Due to Livingston Parish School Board sales tax software limitations, information to prepare this schedule could not be obtained.

LIVINGSTON PARISH SHERIFF

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTYLAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Real Estate Assessed Value	\$ 1,053,910,884	680,276,462	\$ 650,384,942	\$ 631,659,370	\$ 618,300,610	\$ 580,707,622	\$ 562,286,902	\$ 541,967,875	\$ 534,226,025	\$ 521,464,650
Commercial and Other Property Assessed Value	102,079,583	228,329,485	207,905,920	208,770,980	203,446,980	190,624,150	180,870,560	168,277,560	156,730,870	160,322,640
Public Service Assessed Value	52,955,350	50,013,450	50,954,500	48,773,670	46,117,660	43,371,090	41,478,300	43,942,650	42,751,220	41,934,920
Total Assessed Value	1,208,945,817	958,619,397	909,245,362	889,204,020	867,865,250	814,702,862	784,635,762	754,188,085	733,708,115	723,722,210
Less: Homestead Exemption Value	283,082,486	271,983,785	259,721,791	256,512,520	249,056,371	243,436,347	244,716,657	240,227,447	239,288,703	234,283,864
Total Taxable Assessed Value	925,863,331	686,635,612	649,523,571	632,691,500	618,808,879	571,266,515	539,919,105	513,960,638	494,419,412	489,438,346
Total Estimated Actual Value	11,431,460,793	8,525,014,987	8,093,706,887	7,903,494,913	7,723,789,940	7,251,388,247	6,994,585,953	6,717,299,750	6,558,137,597	6,451,203,780
Total Direct Tax Rate	21.32	21.66	21.66	21.66	21.66	21.66	10.55	10.55	10.55	10.55
Ratio of Total Assessed Value to Total Estimated Actual Value	10.58%	11.24%	11.23%	11.25%	11.24%	11.24%	11.22%	11.23%	11.19%	11.22%

Source: Livingston Parish Assessor's Office; Louisiana Tax Commission Annual Reports

Livingston Parish Sheriff

DIRECT AND OVERLAPPING PROPERTY TAX RATES

LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Livingston Parish Sheriff's Office Direct Rates:										
Law Enforcement	21.320	21.660	21.660	21.660	21.660	21.660	10.550	10.550	10.550	10.550
Overlapping Governments' Rates:										
Assessment	7.000	8.320	8.320	8.220	7.660	8.520	8.520	8.520	8.520	8.520
Parish Government	24.630	24.730	25.570	31.510	22.460	22.750	22.750	22.250	21.750	22.820
School District	60.860	69.470	71.040	71.040	71.040	77.790	81.790	87.790	85.790	104.760
Cities, Towns, and Villages	5.880	6.973	11.973	11.973	11.973	9.884	9.638	9.638	9.638	9.885
Fire Districts	98.460	114.090	115.810	100.810	100.600	98.890	98.730	98.760	98.420	98.890
Lighting Districts	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Recreational Districts	21.290	29.130	29.130	29.130	29.130	30.000	30.100	44.620	44.870	45.350
Other Districts	0.000	0.000	0.000	0.000	4.970	5.160	5.160	5.160	5.160	5.270
Total Direct and Overlapping Rates:	239.44	274.37	283.50	274.34	269.49	274.65	267.24	287.29	284.70	306.05

Source: Livingston Parish Assessor's Office

LIVINGSTON PARISH SHERIFF

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND TEN YEARS AGO
(UNAUDITED)

Taxpayer	2025			2016		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Dixie Electric Membership	\$ 17,543,445	1	1.45%	\$ 14,529,940	1	2.01%
Entergy Louisiana, LLC	15,628,010	2	1.29%	7,112,040	4	0.98%
Ferrara Fire Apparatus	11,323,908	3	0.94%			
Wal-Mart Louisiana, LLC	7,061,822	4	0.58%	7,303,550	3	1.01%
Hancock Whitney	4,535,390	5	0.38%			
Creekstone Juban I, LLC	4,196,211	6	0.35%	2,524,670	10	0.35%
First Guaranty Bank	3,246,476	7	0.27%			
Transcontinental Gas Pipeline	3,227,010	8	0.27%			
Shaw Walker LA, LLC	2,799,600	9	0.23%			
Juban Livingston Owner, LLC	2,536,000	10	0.21%			
Denbury Onshore, LLC				7,368,640	2	1.02%
Cox Louisiana Telcom, LLC				5,443,650	5	0.75%
Bellsouth Communications, LLC				5,021,060	6	0.69%
CB&I Walker, LA, LLC				4,933,030	7	0.68%
East Ascension Telephone Co.				3,633,900	8	0.50%
Shaw Sunland Fabricators, LLC				2,717,470	9	0.38%
	\$ <u>72,097,872</u>		<u>5.96%</u>	\$ <u>60,587,950</u>		8.37%

Source: Livingston Parish Assessor's Office

LIVINGSTON PARISH SHERIFF

PROPERTY TAX LEVIES AND COLLECTIONSLAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Tax Levy for Fiscal Year	\$ 19,739,460	\$ 14,872,569	\$ 14,199,490	\$ 13,800,959	\$ 13,403,440	\$ 12,373,666	\$ 12,373,666	\$ 11,694,680	\$ 11,132,419	\$ 10,709,154
Current Tax Collections	19,501,536	14,722,845	14,011,598	13,324,411	12,997,743	12,041,777	11,558,674	10,952,402	10,524,761	10,512,498
Percent of Levy Collected	98.79%	98.99%	98.68%	96.55%	96.97%	97.32%	93.41%	93.65%	94.54%	98.16%
Collections for Prior Years	19,707	6,791	118,279	63,146	173,009	78,194	11,528	62,218	19,978	25,467
Total Collections	19,521,243	14,729,636	14,129,877	13,387,557	13,170,752	12,119,971	11,570,202	11,014,620	10,544,739	10,537,965
Ratio of Total Collections to Tax Levy	98.89%	99.04%	99.51%	97.00%	98.26%	97.95%	93.51%	94.18%	94.72%	98.40%

Source: Livingston Parish Assessor's Office and Livingston Parish Sheriff's Office

Note:

1 Amounts shown are for property tax levies only and include no other fees.

LIVINGSTON PARISH SHERIFF

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Governmental Activities:										
Revenue Bonds	\$ 7,446,000	7,534,000	\$ 3,404,000	\$ 3,456,000	\$ 3,500,000	\$ 5,522,000	\$ 5,530,000	\$ 6,245,000	\$ 6,960,000	\$ 2,240,000
Right of Use-Leases	6,215,945	8,150,335	5,924,592	-	-	-	-	-	-	-
Total Outstanding Debt	\$ <u>13,661,945</u>	<u>15,684,335</u>	\$ <u>9,328,592</u>	\$ <u>3,456,000</u>	\$ <u>3,500,000</u>	\$ <u>5,522,000</u>	\$ <u>5,530,000</u>	\$ <u>6,245,000</u>	\$ <u>6,960,000</u>	\$ <u>2,240,000</u>
Percentage of Personal Income (2)	*	*	*	*	*	0.08%	0.09%	0.08%	0.13%	0.04%
Population (3)	*	152,886	150,145	145,830	143,579	142,184	140,789	139,567	138,228	140,080
Debt Per Capita	*	103	62	23.70	24.38	38.84	39.28	44.75	50.35	15.99
Percentage of Estimated Actual Value of Property	*	0.19%	0.12%	0.04%	0.05%	0.08%	0.08%	0.09%	0.11%	0.03%

Notes: * Information not available.

(1) Personal Income Disclosed on Table 17

(2) United States Census Bureau

(3) Details regarding the Livingston Parish Sheriff's Office outstanding debt can be found in the notes to the financial statements.

Source: See Table 9 for Estimated Actual Value of Property

See Table 17 for Economic Statistics

LIVINGSTON PARISH SHERIFF

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBTAS OF JUNE 30, 2025
(UNAUDITED)

<u>Governmental Unit:</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Amount Applicable to Primary Government</u>
Direct Debt:			
Revenue Bonds	\$ 7,446,000	100%	\$ 7,446,000
Right of Use-Lease Liability	6,215,945	100%	6,215,945
Total Direct Debt	<u>13,661,945</u>		<u>13,661,945</u>
Overlapping:			
Parish Governments	24,205,500	100%	24,205,500
Parishwide School Districts	108,873,709	100%	108,873,709
Recreation Districts	11,475,000	100%	11,475,000
Community Development District	54,417,400	100%	54,417,400
Library	362,712	100%	362,712
Total Overlapping Debt	<u>199,334,321</u>		<u>199,334,321</u>
Total Direct and Overlapping Debt	<u>\$ 212,996,266</u>		<u>\$ 212,996,266</u>

Notes: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the Parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is born by the property taxpayers of the Livingston Parish Sheriff. This process recognizes that, when considering the governments ability to issue and repay long-term debt, the entire debt burden born by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

Source: Outstanding debt and applicable percentages provided by each government.

LIVINGSTON PARISH SHERIFF

LEGAL DEBT MARGIN INFORMATIONAS OF JUNE 30, 2025
(UNAUDITED)

Fiscal Year	Total Taxable Assessed Value	Taxable Assessed Value as a Percentage of Estimated Actual Value	Estimated Actual Value
2025	\$ 925,863,331	8.10%	\$ 11,431,460,793
2024	686,635,612	8.05%	8,525,014,987
2023	649,523,571	8.03%	8,093,706,887
2022	632,691,500	8.01%	7,903,494,913
2021	618,808,879	8.01%	<u>7,723,789,940</u>
Total Five Year Valuation			<u>\$ 43,677,467,520</u>
Five Year Average Full Valuation of Taxable Real Property			<u>\$ 8,735,493,504</u>
Statutory Debt Limit (10% of Assessed Valuation)			<u>\$ 873,549,350</u>
Outstanding General Obligation Indebtedness as of June 30, 2025			
Governmental Activities - General Obligation Debt			-
Governmental Activities - Revenue Bonds			<u>7,446,000</u>
Net Indebtedness Subject to Debt Limit			<u>7,446,000</u>
Net Debt Contracting Margin			<u>\$ 866,103,350</u>
Percentage of Net Debt Contracting Margin Available			<u>99.15%</u>
Percentage of Net Debt Power Exhausted			<u>0.85%</u>

Last Ten Fiscal Years (June 30)

Year	Statutory Debt Limit	Outstanding Indebtedness June 30	Percentage of Net Debt Contracting Margin Available
2025	\$ 873,549,350	\$ 7,446,000	0.85%
2024	789,947,899	7,534,000	0.95%
2023	759,339,319	3,404,000	0.45%
2022	723,957,680	3,456,000	0.48%
2021	697,050,533	3,500,000	0.50%
2020	671,598,810	5,522,000	0.82%
2019	667,827,672	5,530,000	0.83%
2018	653,074,362	6,245,000	0.96%
2017	633,223,432	6,960,000	1.10%
2016	615,100,250	2,240,000	0.36%

Notes: * Information not available due to no outstanding debt.

LIVINGSTON PARISH SHERIFF

PLEDGED-REVENUE COVERAGE

AS OF JUNE 30, 2025
(UNAUDITED)

Special Assessment Bonds				
Fiscal Year	Special Assessment Collections	Debt Service		Coverage
		Principal	Interest	
-	\$ -	\$ -	\$ -	-

Notes: Livingston Parish Sheriff's Office does not have any Special Assessment Bonds nor has had any for the previous ten years.

LIVINGSTON PARISH SHERIFF

DEMOGRAPHIC AND ECONOMIC STATISTICSAS OF JUNE 30, 2025
(UNAUDITED)

Year	Population (1)	Median Age (1)	Per Capita Personal Income (1)	Total Personal Income (1)	Education Level in Years of Formal Schooling (2)	Public School Enrollment (2)	Total Unemployment Rate (3)
2025	*	*	*	*	*	28,372	4.4%
2024	152,886	36.4	*	*	12.91	27,731	3.6%
2023	150,145	36.1	72,725	7,298,471,000	12.91	26,153	2.8%
2022	148,425	36.6	75,682	7,124,419,000	12.90	26,150	3.3%
2021	145,830	36.6	67,365	6,557,263,000	12.93	25,520	5.1%
2020	143,737	36.8	41,351	5,943,620,000	12.92	25,712	8.4%
2019	140,789	36.6	42,217	5,674,450,000	12.93	25,855	4.1%
2018	139,567	36.3	40,658	5,320,879,000	12.90	25,855	4.1%
2017	138,228	35.9	38,493	5,254,329,000	12.87	25,482	4.2%
2016	140,080	35.6	37,509	5,303,613,000	12.88	25,418	5.1%

Notes: * Information not available.

Sources: (1) U.S. Census Bureau, Bureau of Economic Analysis
(2) Annual School Census of Department of Education
(3) Bureau of Labor Statistics

LIVINGSTON PARISH SHERIFF

PRINCIPAL EMPLOYERS

AS OF JUNE 30, 2025
(UNAUDITED)

<u>Employer</u>	<u>June 30, 2025</u>			<u>June 30, 2016</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Livingston Parish Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Livingston Parish Employment</u>
Livingston Parish Public Schools	*	*	*	*	*	*
Walmart	*	*	*	*	*	*
Jiffy Mart Inc	*	*	*	*	*	*
Bass Pro Shops	*	*	*	*	*	*
Keller Williams Realty Premier	*	*	*	*	*	*
McDonald's	*	*	*	*	*	*
CEI	*	*	*	*	*	*
Ferrara Fire Apparatus Inc	*	*	*	*	*	*
Carter's Supermarket	*	*	*	*	*	*
Sam's Club	*	*	*	*	*	*
Total - 10 Largest Employers	-		*	*		*

Notes: * Information not available

Source: Bureau of Labor Statistics
Livingston Economic Development Council
Livingston Parish School Board

LIVINGSTON PARISH SHERIFF
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Public Safety										
Full-Time Positions										
Financial Administration:										
Accounting	3	4	2	3	3	2	2	2	2	2
Civil	10	12	12	12	14	12	11	10	8	-
Property Tax	5	5	6	6	6	5	5	5	6	7
Accounts Payable	1	1	1	1	1	1	1	1	1	1
Human Resources/Payroll	2	2	2	1	1	1	1	1	1	1
Sheriff Sales	2	2	2	2	2	2	2	2	3	3
Support Services:										
Administration	29	10	10	8	7	7	7	7	7	7
Communications-911	29	35	35	38	31	33	34	32	33	35
Criminal Records	1	1	1	1	1	1	1	1	1	1
IT	9	8	8	5	4	4	3	3	4	3
Internal Affairs	2	2	2	1	1	1	1	1	1	1
Public Information Officer	2	3	3	2	2	2	2	2	2	2
Vehicle Maintenance	5	5	5	3	2	1	1	1	1	1
Clerical	10	13	13	13	11	11	8	8	9	9
Paralegal	1	1	1	1	1	1	1	*	*	*
Warrants	6	5	5	5	5	5	5	5	5	5
Law Enforcement Operations:										
Canine (K-9)	4	8	8	5	4	5	5	6	5	5
Court Security	14	13	14	13	13	13	13	13	11	12
Evidence Room	4	2	2	3	2	2	2	2	1	1
Uniform Patrol	57	60	58	49	51	47	54	53	54	56
Criminal Investigations	41	38	38	35	36	34	28	26	26	26
Dare	3	4	4	3	3	3	3	3	3	3
SRO	14	13	13	13	10	9	9	5	5	5
Marine Patrol	5	5	5	5	5	5	5	5	6	3
Motor Division	6	7	7	7	6	7	8	7	7	7
Training Center	14	10	11	7	6	5	5	5	4	5
Detention Center:										
Administration	2	3	3	3	3	3	2	2	2	2
Clerical	5	6	6	6	7	7	8	5	5	4
Transportation	6	6	6	6	6	6	6	5	6	6
Jailers	70	74	76	77	75	72	71	70	72	73
Total Full-Time Positions	362	358	359	334	319	307	304	288	291	286
Part-Time Positions										
School Crossing Guards	6	6	7	1	3	3	4	4	4	4
All Other Departments	6	1	2	2	2	2	2	1	2	2
Total Part-Time Positions	12	7	9	3	5	5	6	5	6	6
Total	374	365	368	337	324	312	310	293	297	292

Notes: * Paralegal added to our Agency 3/1/19

Source: Livingston Parish Sheriff's Office

LIVINGSTON PARISH SHERIFF

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Population - Total	*	152,886	150,145	148,425	145,830	143,737	140,789	139,567	138,228	140,080
Calls for Service	111,332	115,333	115,176	141,562	122,123	105,231	166,927	226,838	219,360	263,276
Assigned Cases	7,342	7,656	8,659	8,689	6,703	6,467	7,256	8,171	7,013	7,197
Traffic Tickets Issued	1,497	1,815	1,862	1,864	1,834	1,794	3,611	4,322	3,458	3,889
Crime Statistics:										
Murders	9	8	8	1	8	4	3	9	13	2
Rapes	182	134	77	47	80	53	34	38	28	23
Assaults	2,345	2,345	1,736	1,779	1,982	1,885	1,226	1,932	2,018	1,724
Total Persons Crimes	2,536	2,487	1,821	1,827	2,070	1,942	1,263	1,979	2,059	1,749
Robberies	46	64	18	20	12	18	10	12	11	12
Burglary	429	487	247	352	318	642	459	798	975	934
Theft	1,782	1,773	1,913	1,914	1,822	1,734	1,410	2,118	2,441	1,998
Vehicle Theft	222	259	173	151	181	141	112	20	27	15
Arson	8	13	-	-	-	-	-	5	2	-
Total Property Crimes	2,487	2,596	2,351	2,437	2,333	2,535	1,991	2,953	3,456	2,959
Total	5,023	5,083	4,172	4,264	4,403	4,477	3,254	4,932	5,515	4,708
Estimated Value of Property Stolen	\$ 6,083,544	\$ 7,142,584	\$ 6,105,449	\$ 5,238,666	\$ 3,759,810	\$ 4,377,657	\$ 3,570,876	\$ 4,214,553	\$ 4,721,027	\$ 3,873,697
Estimated Value of Property Recovered	\$ 4,922,407	\$ *	\$ 2,682,819	\$ 1,182,835	\$ 2,126,964	\$ 1,310,779	\$ 1,282,640	\$ 842,043	\$ 719,476	\$ 506,834
Crime Rate per 1,000 Residents	*	33.25	27.79	28.73	30.19	31.15	23.11	35.34	39.90	33.61

Notes: * Information not yet available

Sources: Livingston Parish Sheriff's Office

See Table 17 for Demographic Statistics

LIVINGSTON PARISH SHERIFF

CAPITAL ASSETS BY FUNCTION

LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Public Safety										
Financial Administration:										
Accounting	2	2	1	1	1	2	2	5	4	4
Civil	11	11	11	11	11	10	10	15	15	15
Property Tax	4	4	4	4	4	4	4	5	5	5
Purchasing	0	-	-	-	-	-	-	1	1	1
	<u>17</u>	<u>17</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>26</u>	<u>25</u>	<u>25</u>
Support Services:										
Administration	15	15	14	13	13	13	11	37	30	29
Building Maintenance	11	11	11	11	11	10	10	4	4	3
Communications - 911	40	10	10	10	10	11	11	16	16	16
Criminal Records	5	5	5	5	5	5	5	11	11	8
Human Resources	5	5	4	4	4	4	4	6	5	5
Information Systems	22	19	19	19	19	19	19	22	22	22
Public Affairs	2	2	2	2	2	2	2	3	3	3
Fleet Maintenance	13	11	2	2	2	4	4	5	8	8
	<u>113</u>	<u>78</u>	<u>67</u>	<u>66</u>	<u>66</u>	<u>68</u>	<u>66</u>	<u>104</u>	<u>99</u>	<u>94</u>
Law Enforcement Operations:										
Canine (K-9) / Criminal Patrol	17	18	15	15	16	14	12	29	32	32
Forensic Investigations	22	22	22	23	21	21	21	3	3	3
Criminal Investigations	21	20	18	18	18	18	14	101	105	99
Marine Patrol	55	55	43	39	36	36	36	24	24	23
Uniform Patrol	305	305	281	284	282	284	270	406	496	446
Narcotic Investigation	39	34	24	25	25	24	21	33	33	34
Law Enforcement Training	20	20	19	19	19	19	16	24	22	17
Firing Range - Training	34	32	30	26	22	22	18	54	57	47
Special Operations Unit	26	22	20	20	18	18	18	63	63	62
Traffic	19	18	17	17	17	17	16	31	37	32
Emergency Response/Logistical Equipment	25	20	19	23	22	21	20	22	22	22
	<u>583</u>	<u>566</u>	<u>508</u>	<u>509</u>	<u>496</u>	<u>494</u>	<u>462</u>	<u>790</u>	<u>894</u>	<u>817</u>
Corrections Division:										
Detention Center	69	69	69	68	68	68	63	70	67	62
Work Release Facility	1	1	1	1	1	1	1	1	1	1
	<u>70</u>	<u>70</u>	<u>70</u>	<u>69</u>	<u>69</u>	<u>69</u>	<u>64</u>	<u>71</u>	<u>68</u>	<u>63</u>

Source: Livingston Parish Sheriff's Office



OTHER GOVERNMENTAL REPORTING INFORMATION

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

INDEPENDENT AUDITOR'S REPORT

To the Honorable Jason Ard
Livingston Parish Sheriff
Livingston, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Livingston Parish Sheriff (the "Sheriff") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 22, 2025.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff'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 Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose; however, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

Hannis T. Bourgeois, LLP

Denham Springs, Louisiana
December 22, 2025

LIVINGSTON PARISH SHERIFF

SUMMARY SCHEDULE OF FINDINGS AND RESPONSES

FOR THE YEAR ENDED JUNE 30, 2025

A. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

• Material weaknesses identified?

_____ Yes x No

• Significant deficiencies identified?

_____ Yes x None Noted

Noncompliance material to financial statements noted?

_____ Yes x No

B. Findings - Internal Control Over Financial Reporting

None

C. Findings - Compliance

None

LIVINGSTON PARISH SHERIFF

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2025

A. Findings - Internal Control Over Financial Reporting

None

B. Findings - Compliance

None