

**SABINE PARISH SHERIFF
Many, Louisiana**

**Financial Statements
For Year Ended June 30, 2025**

SABINE PARISH SHERIFF
Many, Louisiana
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Independent Auditor's Report

To the Honorable Aaron Mitchell
Sabine Parish Sheriff
Many, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Sabine 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 referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Sheriff, as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 information listed in the table of contents as Required Supplementary Information Part I and Part II 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 GAAS, 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 opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The information listed in the table of contents as Supplementary Information is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2025, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and in considering the Sheriff's internal control over financial reporting and compliance.

Dees Gardner, Certified Public Accountants, LLC

Mansfield, Louisiana

December 19, 2025

REQUIRED SUPPLEMENTARY INFORMATION (PART I)

SABINE PARISH SHERIFF
Many, Louisiana

Management's Discussion and Analysis (Unaudited)

Within this section of the Sabine Parish Sheriff's (the Sheriff) annual financial report, the Sheriff's management is pleased to provide this narrative overview and analysis of the financial activities of the Sheriff as of and for the fiscal year ended June 30, 2025. The Sheriff's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. We encourage readers to consider the information presented here in conjunction with the Sheriff's basic financial statements and supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

FINANCIAL HIGHLIGHTS

- The Sheriff's financial position improved significantly during the fiscal year, increasing \$3,576,754 (75.51%) to \$8,313,841 compared to the prior year's ending net position of \$4,737,087.
- Property tax revenue increased \$567,503 (11.32%) to \$5,578,861 during this fiscal year. This increase was primarily the result of a higher millage rate utilized during the year. Sales tax revenue increased \$1,465,830 (32.97%) to \$5,911,798 during the fiscal year. Sales tax revenues were up due to a large pipeline project that was completed during the year.
- Operating grant and contribution revenues were up \$778,371 (2568.29%) during the year to \$808,678 from \$30,307 during the prior year. The Sheriff was the recipient of multiple one-time special grants during the year.
- The Sheriff's total general and program revenues were \$16,320,348 during the year ended June 30, 2025, compared to \$12,772,295 for the year ended June 30, 2024, an increase of \$3,548,053 (27.78%). Almost all revenues were up for the Sheriff during the year but the increases were primarily driven by the aforementioned increases in sales taxes, property taxes, and operating grants.
- During the year ended June 30, 2025, the Sheriff's total expenses, excluding depreciation and amortization remained fairly stable, decreasing \$230,294 (1.86%) to \$12,182,897, compared to \$12,413,191 during the year ended June 30, 2024. Depreciation and amortization expenses were \$560,697 in 2025 compared to \$486,820 in 2024. The financial highlights are explained in more detail in the "financial analysis" section of this document.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The basic financial statements include two kinds of financial statements that present different views of the Sheriff - Fund Financial Statements and Government-Wide Financial Statements. The Notes to the Financial Statements explain some of the information in the financial statements and provide additional detail. This report also contains additional required supplementary information (budgetary schedule) and supplementary information in addition to the basic financial statements. These components are described below:

Fund Financial Statements

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

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

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives. The basic governmental fund financial statements are presented in the first three columns of the basic financial statements in this report.

The Sheriff maintains one governmental fund, the General Fund. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund which is classified as a major fund.

- **Fiduciary funds.** Fiduciary funds, which consist solely of custodial funds, are used to account for taxes collected for other taxing bodies, and deposits held pending court action. The Sheriff is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The Sheriff's fiduciary activities are reported in a statement of fiduciary net position and a statement of changes in fiduciary net position. Fiduciary fund financial statements are presented as part of the basic financial statements in this report. The fiduciary funds use the accrual basis of accounting.

Government-Wide Financial Statements

The Sheriff's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Sheriff's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds. These statements report all revenues and expenses connected with the year--even if cash has not been received or paid--and includes all assets of the Sheriff as well as liabilities (long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB 34 in regard to interfund activity, payables, and receivables. The government-wide financial statements include two statements. The following two statements report the Sheriff's *net position* and changes in them. The Sheriff's net position--the difference between assets and liabilities--can be thought of as one way to measure the Sheriff's financial health, or *financial position*.

- **Statement of Net Position.** This is the government-wide statement of position presenting information that includes all of the Sheriff's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Sheriff as a whole is improving or deteriorating. Evaluation of the overall health of the Sheriff would also extend to other non-financial factors such as diversification of the taxpayer base, in addition to the financial information provided in this report.
- **Statement of Activities.** This reports how the Sheriff's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the Sheriff's distinct activities or functions on revenues provided by the Sheriff's taxpayers.

The government-wide financial statements present governmental activities of the Sheriff that are principally supported by property and sales taxes. The sole purpose of these governmental activities is public safety. The government-wide financial statements are presented in the last column of these reports.

Notes to the Basic Financial Statements

The accompanying notes to the financial statements provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information concerning the Sheriff's budget presentations, employee and retiree pension and health benefits. Budgetary comparison statements are included for the general fund as "required supplementary information." This statement is a schedule demonstrating compliance with the Sheriff's adopted and final revised budget.

Supplementary Information

Following the required supplementary information is supplementary information. A combining statement of fiduciary net position – custodial funds and combining statement of changes in fiduciary net position – custodial funds are presented to provide individual custodial fund details. A report for the Sheriff as ex officio tax collector is presented as required by the Louisiana Legislative Auditor. The schedule of compensation, benefits and other payments to agency head or chief executive officer is presented to fulfil the requirements of Louisiana Revised Statute 24:513(A)(3). The justice system funding schedule – collecting/dispersing entity and the justice system funding schedule – receiving entity are presented to fulfil the requirements of Louisiana Revised Statute 24:515.2.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

The following table provides a summary of the Sheriff’s net position:

	June 30, 2025		June 30, 2024	
	Governmental Activities	% of Total	Governmental Activities	% of Total
ASSETS				
Cash and interest-bearing deposits	\$ 6,363,290	32.85%	\$ 7,602,320	49.31%
Investments	8,198,677	42.33%	4,224,912	27.40%
Other current assets	757,024	3.91%	660,962	4.29%
Restricted cash	93,829	0.48%	165,540	1.07%
Capital assets, net	3,955,053	20.42%	2,763,316	17.92%
Total assets	19,367,873	99.99%	15,417,050	99.99%
DEFERRED OUTFLOWS OF RESOURCES				
Pension and OPEB related	2,846,430	100.00%	4,224,325	100.00%
LIABILITIES				
Current liabilities	513,683	4.93%	513,511	4.18%
Noncurrent liabilities:				
OPEB liability	5,507,771	52.85%	6,057,404	49.29%
Net pension liability	3,539,353	33.96%	5,005,937	40.74%
Other non-current liabilities	860,501	8.26%	712,078	5.79%
Total liabilities	10,421,308	100.00%	12,288,930	100.00%
DEFERRED INFLOWS OF RESOURCES				
Pension and OPEB related	3,479,154	100.00%	2,615,358	100.00%
NET POSITION				
Net investment in capital assets	3,688,295	44.36%	2,695,185	56.90%
Restricted for other uses	63,275	0.76%	157,487	3.32%
Unrestricted	4,562,271	54.88%	1,884,415	39.78%
Total net position	\$ 8,313,841	100.00%	\$ 4,737,087	100.00%

As noted earlier, net position may serve over time as a useful indicator of the Sheriff’s financial position. The Sheriff’s net position total is \$8,313,841 at June 30, 2025.

A portion of the Sheriff’s net position \$3,688,295 (44.36%) reflects its net investment in capital assets such as buildings, safety equipment, vehicles, computers, right-of-use assets and software with an historical cost of \$8,691,340, less accumulated depreciation and amortization of \$4,736,287, and less associated lease and SBITA obligations of \$266,758. The Sheriff uses these capital assets to provide services to the citizens of the parish; consequently, these assets are not available for future spending. At June 30, 2025 \$4,562,271 (54.88%) of the net position is unrestricted and may be used to meet the Sheriff’s ongoing obligations to citizens and creditors at the discretion of the Sheriff. The unrestricted net position consists primarily of cash, demand and time deposits, and investments.

Total liabilities decreased \$1,867,622 or 15.20% from \$12,288,930 at June 30, 2024, to \$10,421,308 at June 30, 2025. The decrease is primarily the result of decreases in actuarial estimates of OPEB and pension liabilities.

Changes in Net Position

Comparative data for government-wide information is presented as it accumulates and is presented to assist analysis in future years. The following table provides a summary of the Sheriff's changes in net position for the years ended:

	June 30, 2025		June 30, 2024	
	Governmental Activities	% of Total	Governmental Activities	% of Total
REVENUES:				
Program:				
Charges for services	\$ 2,495,622	15.29%	\$ 2,356,462	18.45%
Operating grants and contributions	808,678	4.96%	30,307	0.24%
General:				
Property taxes	5,578,861	34.18%	5,011,358	39.24%
Sales tax	5,911,798	36.22%	4,445,968	34.81%
Other state revenues	545,465	3.34%	548,081	4.29%
Miscellaneous	330,338	2.02%	21,827	0.17%
Investment earnings (losses)	603,021	3.69%	358,292	2.81%
Gain (loss) on sale of assets	46,565	0.29%	-	0.00%
Total revenues	<u>16,320,348</u>	<u>100%</u>	<u>12,772,295</u>	<u>100%</u>
PROGRAM EXPENSES:				
Public safety	<u>12,743,594</u>		<u>12,900,011</u>	
Total expenses	<u>12,743,594</u>		<u>12,900,011</u>	
CHANGE IN NET POSITION	3,576,754		(127,716)	
BEGINNING NET POSITION	<u>4,737,087</u>		<u>4,864,803</u>	
ENDING NET POSITION	<u>\$ 8,313,841</u>		<u>\$ 4,737,087</u>	

Revenues

Program revenues increased \$917,531 (38.44%) from \$2,386,769 in the year ended June 30, 2024, to \$3,304,300 in the current year. This was primarily due to the receipt of multiple one-time special operating grants during the year.

Note that program revenues covered 25.93% of the government's operating expenses for year end June 30, 2025, compared to 18.50% for the year ended June 30, 2024. This means that the government's taxpayers and the Sheriff's other general revenues funded 74.07% of its operations during the year ended June 30, 2025; and 81.50% for year ended June 30, 2024.

Functional Expenses

The total function of the Sheriff's office is public safety-law enforcement activities. Of the total costs, depreciation on the buildings, office equipment and vehicles was \$560,697 or 4.40% of total expenses in the current year.

FINANCIAL ANALYSIS OF THE INDIVIDUAL FUNDS

General Fund--Major Governmental Fund

The General Fund is the Sheriff's primary operating fund and the largest source of day-to-day service delivery. The General Fund's 2025 fund balance increased by \$2,758,914. Overall, revenues and other financing sources increased \$3,460,882 (26.95%) for the year. Expenditures reflect an increase of \$1,883,289 over last year, or about 16.15%.

GENERAL FUND BUDGETARY HIGHLIGHTS

Budgetary integration is employed as a management control device during the fiscal year. The budget policy of the Sheriff complies with state law, as amended, and as set forth in the Louisiana Revised Statutes Title 39, Chapter 9, Louisiana Local Government Budget Act (LSA-R.S. 39:1301 seq.). The Sheriff did not amend the original budget during the year.

Actual revenues and other financing sources available for expenditure were \$4,178,652 (35.47%) more than final budgeted amounts. Actual expenditures were \$726,692 (5.67%) more than the final budgeted amounts.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

Additions to capital assets during year end June 30, 2025, included communications equipment, a new dive team boat, a new side-by side, new camera systems, a new drone, new HVAC systems, and nine new vehicles.

An auction was held during the year to dispose of a number of older department vehicles.

At June 30, 2025, the depreciable capital assets for governmental activities were 55.20% depreciated versus 66.29% in the prior year. This comparison indicates that the Sheriff has some aging assets but is steadily replacing them.

Debt

At year end, the Sheriff's debt is for employees for uncompensated earned absences, accrued health care and life insurance benefits, pension benefits for retirees, and for right-of-use lease and subscription based asset obligations were as follows:

	Compensated Absences	Lease & SBITA Obligations	Pension Liability	OPEB Liability
Debt at July 1, 2024	\$ 643,947	\$ 68,131	\$ 5,005,937	\$ 6,057,404
Additions	-	198,627	-	-
Deductions	(50,204)	-	(1,466,584)	(549,633)
Debt at June 30, 2025	\$ <u>593,743</u>	\$ <u>266,758</u>	\$ <u>3,539,353</u>	\$ <u>5,507,771</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The annual budget is developed to provide efficient, effective, and economic uses of the Sheriff's resources, as well as a means to accomplish the highest priority objectives. Through the budget, the Sheriff sets the direction of the department, allocates its resources, and establishes its priorities. The following economic factors were considered when the budget for the fiscal year end June 30, 2026, was prepared.

- Sales tax and property revenues are conservatively expected to remain constant over the prior year.
- The Sheriff plans to continue to update the vehicles in the department as well as update equipment but at an increased cost.
- Other revenues and expenditures are expected to be consistent with the prior year.

CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Sheriff's finances, compliance with governmental financial reporting laws and regulations, and demonstrate the Sheriff's commitment to public accountability. If you have questions about this report or would like to request additional information, contact Aaron Mitchell, Sheriff, P.O. Box 1440, Many, LA 71449.

BASIC FINANCIAL STATEMENTS

SABINE PARISH SHERIFF
Many, Louisiana

STATEMENT A

Governmental Funds Balance Sheet / Statement of Net Position
June 30, 2025

	Governmental Funds Financial Statements Balance Sheet	Adjustments	Government-wide Statements Statement of Net Position
	General Fund		
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 6,363,290	\$ -	\$ 6,363,290
Investments	8,198,677	-	8,198,677
Receivables, net	724,621	-	724,621
Prepaid expenses	32,403	-	32,403
Restricted cash	93,829	-	93,829
Noncurrent assets:			
Capital assets, net	-	3,955,053	3,955,053
Total assets	\$ 15,412,820	3,955,053	19,367,873
DEFERRED OUTFLOWS OF RESOURCES			
OPEB related		1,174,303	1,174,303
Pension related		1,672,127	1,672,127
Total deferred outflows of resources		2,846,430	2,846,430
LIABILITIES			
Current liabilities:			
Accounts, payroll and other current liabilities	\$ 483,129	-	483,129
Accounts payable from restricted assets	30,554	-	30,554
Noncurrent liabilities due within one year:			
Lease and subscription based obligations	-	74,604	74,604
Compensated absences	-	163,872	163,872
Noncurrent liabilities due in more than one year:			
Lease and subscription based obligations	-	192,154	192,154
Compensated absences	-	429,871	429,871
OPEB liability	-	5,507,771	5,507,771
Net pension liability	-	3,539,353	3,539,353
Total liabilities	513,683	9,907,625	10,421,308
DEFERRED INFLOWS OF RESOURCES			
OPEB related		2,983,250	2,983,250
Pension related		495,904	495,904
Total deferred inflows of resources		3,479,154	3,479,154
FUND BALANCE/NET POSITION			
Fund Balances:			
Nonspendable - Prepaid expenses	32,403	(32,403)	
Restricted - Inmate trust accounts	63,275	(63,275)	
Unassigned	14,803,459	(14,803,459)	
Total fund balances	14,899,137	(14,899,137)	
Net Position:			
Net investment in capital assets		3,688,295	3,688,295
Restricted for other uses		63,275	63,275
Unrestricted		4,562,271	4,562,271
Total net position		\$ -	\$ 8,313,841

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

SABINE PARISH SHERIFF

Many, Louisiana

**Reconciliation of Fund Balance on the Balance Sheet for Governmental Funds to
Net Position of Governmental Activities on the Statement of Net Position**

June 30, 2025

Fund Balance - Governmental Fund	\$ 14,899,137
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Add - Capital assets	\$ 8,691,340	
Deduct - Accumulated depreciation and amortization	<u>(4,736,287)</u>	3,955,053

Certain deferred outflows reported in the governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Deferred outflows-OPEB	1,174,303
Deferred outflows-pension related	1,672,127

Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the governmental fund:

Lease and subscription based obligations	(266,758)
OPEB liability	(5,507,771)
Accrued compensated absences	(593,743)
Deferred inflows-OPEB	(2,983,250)
Deferred inflows-pension related	(495,904)
Net pension liability	<u>(3,539,353)</u>

Total Net Position of Government Activities	\$ <u>8,313,841</u>
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The notes to the financial statements are an integral part of this statement. See the accompanying independent auditor's report.

SABINE PARISH SHERIFF
Many, Louisiana

STATEMENT C

**Statement of Governmental Fund Revenues, Expenditures and
Changes in Fund Balance / Statement of Activities**
For the year ended June 30, 2025

	Governmental Funds Financial Statements		Government-wide Statements
	Statement of revenues, expenditures, and changes in fund balance		Statement of Activities
	General Fund	Adjustments	
Expenditures / Expenses			
Current			
General Government - public safety	\$ 11,689,776	\$ 488,835	\$ 12,178,611
Debt service - Leases			
Principal	76,179	(76,179)	-
Interest	4,286	-	4,286
Capital outlays	1,775,608	(1,775,608)	-
Depreciation and amortization	-	560,697	560,697
Total expenditures / expenses	13,545,849	(802,255)	12,743,594
Program revenues			
Charges for service	2,495,622	-	2,495,622
Operating grants and contributions	808,678	-	808,678
Total program revenues	3,304,300	-	3,304,300
Net program expense			(9,439,294)
General revenues			
Ad valorem taxes	5,578,861	-	5,578,861
Sales taxes	5,911,798	-	5,911,798
State revenue sharing	66,879	-	66,879
State supplemental pay	478,586	-	478,586
Other general revenues	16,772	313,566	330,338
Use of money and property - interest	603,021	-	603,021
Gain (loss) on the sale of assets	-	46,565	46,565
Total general revenues	12,655,917	360,131	13,016,048
Excess (deficiency) of revenues over expenditures	2,414,368		
Other financing sources(uses)			
Proceeds from the sale of assets	69,740	(69,740)	-
Proceeds from long-term debt	274,806	(274,806)	-
Total other financing sources (uses)	344,546	(344,546)	-
Net change in fund balance / Change in net position	2,758,914	817,840	3,576,754
Fund balance / Net position			
Beginning of the year	12,140,223		4,737,087
End of the year	\$ 14,899,137		\$ 8,313,841

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

SABINE PARISH SHERIFF

Many, Louisiana

**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

Net change in Fund Balance - Governmental Fund	\$ 2,758,914
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Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of assets are capitalized and allocated over their estimated useful lives and reported as depreciation and amortization expense. Therefore, capital expenditures are not recorded in the statement of activities.

Capital outlays	1,775,608
Depreciation and amortization	(560,697)

In the Statement of Activities, the loss on disposal of fixed assets is reported; whereas, in the governmental funds, the proceeds from the disposal increase financial resources.

Proceeds from disposal of fixed assets	(69,740)
Gain (loss) on disposal of fixed assets	46,565

The issuance of long-term debt provides current financial resources for governmental funds, while principal payments made on long-term debt reduce long-term liabilities.

Proceeds from long-term debt	(274,806)
Principal payments	76,179

Pension expenses not requiring the use of current economic resources are not recorded in the fund financial statements.

Non-employer contributions to cost-sharing pension plan	313,566
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In the Statement of Activities, certain operating expenses are measured by the amounts accrued during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.

Pension (expense) benefit	\$ (597,531)
OPEB (expense) benefit	58,491
Compensated absences (expense) benefit	50,205
	<u>(488,835)</u>

Net change in Net Position	\$ <u>3,576,754</u>
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The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

SABINE PARISH SHERIFF
Many, Louisiana

STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
June 30, 2025

		Custodial Funds
ASSETS		Total
Cash	\$	334,959
Total Assets		<u>334,959</u>
NET POSITION		
Fiduciary net position - held for others	\$	<u>334,959</u>

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

SABINE PARISH SHERIFF
Many, Louisiana

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS

For the year ended June 30, 2025

	Custodial Funds Total
Additions:	
Taxes, fees, etc, received:	
Fines, forfeitures, garnishments, and costs	\$ 700,091
Taxes, fees, and state revenue sharing	30,488,694
Interest	98,532
Other additions	11,414
Total additions	31,298,731
Reductions:	
Louisiana Dept of Forestry	34,975
Louisiana Tax Commission	26,127
Northwest Crime Lab	39,478
Ware Juvenile Detention Center	5,359
Louisiana Rehabilitation	1,781
Louisiana Commission on Law Enforcement	6,272
Louisiana State Police	100
Sabine Parish:	
Sheriff's General Fund	5,805,945
Clerk of Court	63,188
Police Jury	5,663,326
School Board	11,658,070
Assessor	2,150,214
Library	228
Municipalities	1,107
Crime Stoppers	1,411
District Attorney	53,717
Judicial Expense Fund	54,703
Criminal Court Fund	108,575
Indigent Defender Fund	51,850
Fire Protection Districts	3,770,961
Litigants, attorneys	157,464
State Pension Funds	841,832
Other Settlements	615,586
Refunds	54,630
Other reductions	96,994
Total reductions	31,263,893
Net increase (decrease) in fiduciary net position	34,838
Net position, beginning	300,121
Net position, ending	\$ 334,959

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

NOTES TO THE FINANCIAL STATEMENTS

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term, as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff also 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 ex-officio tax collector of the parish, the Sheriff is responsible for the collection and distribution of ad valorem property taxes, state revenue sharing funds, and fines, court costs, and bond forfeitures imposed by the district court. The Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, and other programs. Additionally, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying basic financial statements of the Sabine Parish Sheriff (the Sheriff) have been prepared in conformity with governmental accounting principles generally accepted in the United States of America applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for GAAP for state and local governments through its pronouncements. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*.

The significant accounting and reporting policies and practices used by the Sheriff are described below.

B. Reporting Entity

The Sheriff is an independently elected official and as such, is solely responsible for the operations of his office, which includes responsibility for the hiring and retention of employees, the annual operating budget and any fund deficits, and the receipt and disbursement of funds. The basic criterion for including a potential component unit within the reporting entity is financial accountability. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and the nature and significance of an organization's relationship with the primary government. Considering the foregoing criteria, the Sabine Sheriff is deemed to be a separate reporting entity. The accompanying financial statements present information only on the funds maintained by the Sheriff. There are no component units to be included in the Sheriff's reporting entity.

C. Fund Accounting

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The funds of the Sheriff are classified into two categories: governmental funds (general fund) and fiduciary funds (custodial funds).

Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. The Sheriff has one governmental fund, the general fund.

The emphasis of fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of an entity. The only governmental fund of the Sheriff, the general fund, is the only recognized major fund.

General Fund. The general fund, as provided by Louisiana Revised Statute 13:5522, is the principal fund and is used to account for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are ad valorem taxes and sales taxes levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, and various other reimbursements, fees, grants, and commissions. General operating expenditures are paid from this fund.

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Fund Accounting (continued)

Fiduciary funds reporting focuses on net position and changes in net position. The only funds accounted for in this category are custodial funds. The Sheriff Fund and Tax Fund account for assets held by the Sheriff in a trustee capacity or as an agent for others and do not involve measurement of results of operations. The Custodial Funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting

D. Basis of Accounting/Measurement Focus

Governmental Fund Financial Statements

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

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally received within 60 days after year-end) are recognized when due. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Sales tax revenues are recorded in the period in which the underlying exchange has occurred. Fines, forfeitures, fees and court costs are recognized in the period they are released for distribution by the Courts.

Federal and state entitlements are recorded as unrestricted grants-in-aid when available and measurable. Revenue from federal and state grants is recognized when all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when resources are required to be used or the year when use is first permitted; matching requirements in which the Sheriff must provide local resources to be used for a specified purpose; and expenditure requirements in which the resources are provided to the Sheriff on a reimbursement basis.

Interest earnings on deposits are recorded when earned.

Those revenues susceptible to accrual are sales taxes, property taxes, grants, contracts, interest revenue and charges for services. Substantially all other revenues, including fines, forfeitures, and commissions, are not susceptible to accrual because generally they are not measurable until received in cash.

Expenditures

Salaries and related benefits are recorded when employee services are provided. Purchases of various operating supplies are recorded as expenditures in the accounting period in which they are purchased. Substantially all other expenditures are recognized as expenditures when the related fund liability has been incurred.

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting/Measurement Focus (continued)

Transfers between funds that are not expected to be repaid, sales of assets and compensation for loss of assets are accounted for as other financing sources (uses). These other sources (uses) are recognized at the time the underlying events occur.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a Statement of Fiduciary Net Position – Custodial Funds and a Statement of Changes in Fiduciary Net Position – Custodial Funds. The only funds accounted for in this category by the Sheriff are custodial funds. Data from the fiduciary funds is not incorporated in the government-wide financial statements.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff, except for fiduciary activities. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. The accounting objectives of the economic resources measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with the Sheriff's activities are reported. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Program revenues reduce the cost of the function to be financed from the Sheriff's general revenues.

Revenues that are not classified as program revenues, including interest, are presented as general revenues.

E. Cash, Cash Equivalents, and Investments

Cash includes cash on hand, amounts in demand deposits, interest-bearing demand deposits, money market accounts.

Cash equivalents includes time deposits (certificates of deposit), short-term, highly liquid investment with original maturities of ninety (90) days or less when purchased including amounts invested in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

Investments are limited by Louisiana Revised Statue 33:2955 and include U.S. government-backed bonds and securities and time deposits with original maturities greater than 90 days when purchased.

Under state law, the Sheriff may deposit funds with a fiscal agent organized under the laws of Louisiana, the laws of any other state in the union, or the laws of the United States. The Sheriff may invest in United States bonds, treasury notes and bills, government-backed agency securities, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local Louisiana governments are authorized to invest in LAMP.

F. Accounts Receivable

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Major receivables for the governmental activities include sales tax, fees for services, and other intergovernmental revenues. All receivables are current and therefore due within one year. Allowances are reported when accounts are proven to be uncollectible.

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Prepaid expenses

Payments made to vendors for services or supplies that will benefit periods beyond June 30, 2025, are recorded as prepaid expenses.

H. Capital Assets

Capital assets which include property, plant, equipment, right-of-use assets, and subscription based technology arrangements (SBITAS) are reported in the government-wide financial statements. The Sheriff recognizes all leases and SBITAS over one year in term, with a present value of future payments exceeding \$7,500 as right-of-use assets or SBITAS, as applicable. For recognized right-of-use assets or SBITAS, the present value of the future payments are amortized over the term of the agreements. All other purchased and constructed capital assets are valued at historical cost or estimated cost if historical cost is not available. Donated capital assets are valued at their estimated fair value at the date of donation. The Sheriff maintains a threshold level of \$5,000 or more for capitalizing capital assets for reporting purposes for all capital assets except for right-of-use assets and SBITAS. Assets reported in the fund financial statements for governmental funds exclude capital assets. The governmental funds financial statements report the acquisition of capital assets as expenditures.

All capital assets, other than land, right-of-use assets and SBITAS, are depreciated using the straight-line method over their estimated useful lives, ranging from three to forty years depending upon the expected durability of the particular asset. Depreciation and amortization of all exhaustible capital assets is recorded as an expense in the statement of activities. Capital assets are recorded in the statement of net position.

I. Compensated Absences

The Sheriff has the following policy relating to vacation, sick leave, and compensatory time:

Vacation leave. Employees of the Sheriff that have been employed one year or more are eligible for vacation leave. Those with one through nine years of service earn two weeks of vacation leave per year and those with 10 or more years of service earn three weeks vacation leave per year. The annual accrual is based on the fiscal year, accruing on July 1 annually. Actual hours earned depend on whether an employee is an 8 hour or 12 hour shift employee. Annual leave can be carried over to a maximum of 42 hours. Employees are compensated for unused balances at termination of employment.

Sick leave. All regular employees earn 1 day of sick leave per month worked. Sick leave will be cumulative from year to year with a maximum accrual of 45 days of sick leave. Employees are not compensated for unused sick leave balances at termination of employment.

Compensatory time. Law enforcement personnel are permitted to accrue compensatory time (comp-time) in lieu of overtime for hours exceeding 86 in a pay period and other employees for hours exceeding 80 hours in a pay period. Law enforcement personnel are permitted to accrue up to a maximum of 480 hours and other employees up to a maximum of 240 hours. Unused comp time is paid out at termination of employment.

The Sheriff recognizes a liability for compensated absences in accordance with GASB 101 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.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an expense or expenditure until then.

In addition to liabilities, the statement of financial position reports a separate section for Deferred Inflows of Resources. This separate financial statement element represents an acquisition of net assets or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The Sheriff recognizes differences between expected and actual factors in total pension liability measurements, changes in assumptions about future factors in the total pension liability measurements, and the differences between projected and actual earnings on pension plan investments within these financial statement sections.

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Pension Plan

The Sheriff is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 7. 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. The financial statements were prepared using the accrual basis of accounting, therefore, member and employer contributions are recognized when due, pursuant to formal commitments and statutory requirements. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with statutes governing the plan. Expenses are recognized when the liability is incurred, regardless of when payment is made. Investments have been reported at fair value within the plan.

L. Other Postemployment Benefits (OPEB)

The Sheriff follows GASB Statement 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which requires the accrual of other postemployment benefits for retired employees. The sheriff has recorded a liability for other postemployment benefits (see Note 8). In the government-wide financial statements, the other postemployment benefits liability is recorded as an expense and non-current liability and allocated on a functional basis. In the fund financial statements, other postemployment benefit expenditures are recognized in the amount contributed to the plan or expected to be liquidated with expendable available financial resources. Expendable available financial resources generally refer to other postemployment benefit payments due and payable as of the end of the year.

M. Use of Estimates

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

N. Risk Management

The Sheriff is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and injuries to employees. To handle such risk of loss, the Sheriff maintains commercial insurance policies covering: automobile liability, medical payments, uninsured motorist, and collision; health insurance providing 100 percent coverage for any employee injured while on the job; and surety bond coverage. The Sheriff also maintains a Louisiana Sheriffs' Risk Management Program liability insurance policy. No claim has been paid on the policy during the past three years nor is the Sheriff aware of any unfiled claims.

P. Net Position and Fund Equity

Net Position. In the government-wide financial statements equity (the difference between assets and liabilities) is classified as net position and is reported in three components:

- a. Net Investment in capital assets--Consists of capital assets including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position--Consists of net position with constraints placed on the use by (1) external groups, such as creditors, grantors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position--Consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

The Sheriff's policy is to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balances. The Sheriff uses fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

P. Net Position and Fund Equity (continued)

The following classifications describe the relative strength of the spending constraints:

1. Nonspendable--Amounts that are not in spendable form (such as prepaid expenses) because they are legally or contractually required to be maintained intact.
2. Restricted--Amounts constrained to specific purposes by their providers (such as grantors or higher levels of government).
3. Committed--Amounts constrained by the Sheriff himself. To be reported as committed, amounts cannot be used for any other purpose unless the Sheriff takes the action to remove or change the constraint.
4. Assigned--Amounts the Sheriff intends to use for a specific purpose.
5. Unassigned--All other spendable amounts.

At June 30, 2025, \$32,403 was non-spendable prepaid expenses; \$63,275 was restricted by the grantor; and \$14,803,459 was unassigned.

The Sheriff would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

2. LEVIED TAXES

Ad valorem taxes:

The Sheriff levied mills of 15.14 mills for the tax year 2024. Ad valorem taxes are recorded in the year the taxes are assessed. Total assessed value in the parish was \$413,943,868 for the tax year 2024. Under state law, the first \$75,000 of assessed value of your primary residence is exempt from ad valorem taxation. Of the total assessed value, \$43,670,403 or approximately \$661,171 in ad valorem taxes to the Sheriff, was exempt from taxation under this provision. The amount of ad valorem tax collections recognized for the year ending June 30, 2025 was \$5,578,861.

Ad Valorem Taxes Paid Under Protest

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of a notice, the amount paid shall be segregated and held by the tax collector for a period of thirty days. If a suit is filed within thirty days, the segregated funds shall be held pending outcome of the suit. If the taxpayer prevails, the tax collector shall refund the amount due with interest from the date the funds were received by the tax collector. As of June 30, 2025, there was \$12,198 paid under protest and escrowed.

The following are the principal taxpayers for the Sheriff (2024 tax year amounts):

Taxpayer	Type of Business	2024 Assessed Valuation	% of total assessed valuation	2024 Assessed Tax
DTM LOUISIANA GATHERING	Oil & Gas	\$ 33,637,860	8.13%	\$ 509,277
DTM LEAP GAS GATHERING	Oil & Gas	29,129,360	7.04%	441,019
GULF RUN TRANSMISSION	Oil & Gas	23,606,920	5.70%	357,409
CHESAPEAKE OPERATING, LLC	Oil & Gas	21,625,605	5.22%	327,412
CLECO POWER LLC	Utility	12,294,220	2.97%	186,134
GEP HAYNESVILLE, LLC	Oil & Gas	8,934,840	2.16%	135,273
BOISE CASCADE WOOD PRODUCTS, LLC	Manufacturing	10,117,130	2.44%	153,173
ENABLE MIDSTREAM PARTNERS	Oil & Gas	7,315,070	1.77%	110,750
WEYERHAEUSER	Manufacturing	7,031,500	1.70%	106,457
SOUTHWESTERN ELECTRIC POWER CO	Utility	7,114,155	1.72%	107,708
Total		\$ <u>160,806,660</u>	<u>38.85%</u>	\$ <u>2,434,612</u>

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

2. LEVIED TAXES (continued)

Sales Taxes:

The Sheriff collects a one-half percent parish-wide sales and use tax with the net proceeds, after deduction costs of collection and administration, dedicated and used for salaries and benefits of deputies, and acquiring, maintaining, and operating of Sheriff's vehicles and equipment. The tax, approved by voters on July 17, 2004, was effective from and after October 1, 2004.

The Sheriff collects a one-quarter percent parish-wide sales and use tax with the net proceeds, after deducting costs of collection and administration, dedicated and used for the purpose of providing additional funding for the Sheriff's Office. The tax, approved by voters on January 18, 2003, was effective August 1, 2003 and is for a period of 10 years ending July 31, 2014. The tax was approved and renewed effective August 1, 2014 and for a period of 10 years ending July 31, 2024. April 30, 2022 voters approved and renewed the tax for an additional 10 years ending July 1, 2033.

The amount of sales tax collected for year ended June 30, 2025, was \$5,911,798.

3. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash and Cash Equivalents. At June 30, 2025, the Sheriff has cash and cash equivalent balances totaling \$6,792,078 (book balances) as follows:

	Government Funds	Custodial Funds	Total
Unrestricted cash			
Cash:			
Petty cash	\$ 500	\$ -	\$ 500
Interest-bearing demand deposits	576,587	-	576,587
Cash equivalents:			
Money market accounts	265,185	-	265,185
LAMP	5,521,018	-	5,521,018
Total Unrestricted	6,363,290	-	6,363,290
Restricted cash			
Cash:			
Demand deposits	262	-	262
Interest-bearing demand deposits	93,567	334,959	428,526
Total Restricted	93,829	334,959	428,788
Total cash and cash equivalents	\$ 6,457,119	\$ 334,959	\$ 6,792,078

The Sheriff has restricted assets relating to inmate trust accounts and restricted custodial funds related to probation and narcotics related criminal proceedings. The inmate trust accounts consist of money that is deposited by inmates for purchase of commissary items. The Sheriff is not entitled to spend these funds. The Sheriff is not entitled to spend the criminal funds until the related case has been settled. Once cases are settled the funds will either be returned to the defendant or distributed among local Parish entities.

The cash, cash equivalents, and investments of the Sheriff are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must always equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Sheriff's name.

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

3. CASH, CASH EQUIVALENTS AND INVESTMENTS (continued)

At year end, the Sheriff had collected demand deposit bank balances of \$1,396,393 which were covered by \$500,000 of federal depository insurance and pledged securities with a market value of \$1,155,156 held by the custodial banks in the name of the Sheriff. Money market accounts of \$265,185 are held with an investment management company and covered by Security Investor Protection Corporation (SPIC) insurance of \$500,000. Holdings with investment companies are not required to be collateralized.

Investments. At June 30, 2025, the Sheriff held its assets in U.S. agency securities, equity trusts and certificates of deposit. The below schedule identified the investments by type:

Type	Carrying Value	Remaining Maturity				Credit Rating
		>1	1-5	6-10	11-30	
Investments at fair value						
U.S. agency securities	\$ 8,150,292	\$ 98,156	\$ 993,014	\$ 3,948,240	\$ 3,110,882	AAA
Investments at net asset value						
Equity trusts	48,385	48,385	-	-	-	
Total investments measured at fair value	\$ 8,198,677	\$ 146,541	\$ 993,014	\$ 3,948,240	\$ 3,110,882	

Accrued interest of \$66,373 is included in the receivables balance per the Statement of Net Position.

Investment valuation. 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.

The Sheriff has the following recurring fair value measurements as of June 30, 2025:

Level 2 inputs—U.S. agency securities are valued using a market-based approach comprised of a combination of directly observable quoted prices and a matrix pricing technique that relies on the securities' relationship to other benchmark quoted securities. The net increase in fair value of investments was \$180,339. This increase in fair value of investments combined with \$422,682 in interest earnings resulting in the recognized investment earnings of \$603,021.

Interest Rate Risk: This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity its fair value is to changes in market interest rates. The Sheriff does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, as a means of offsetting exposure to interest rate risk, the Sheriff diversifies its investments by security type and institution.

Credit Risk: Generally, credit risk is the risk that an issuer of a debt type investment will not fulfill its obligation to the holder of the investment. The Sheriff's investments comply with Louisiana Statutes (LSA R.S. 33:2955). Under state law, the Sabine Sheriff may deposit funds with a fiscal agent organized under the laws of Louisiana, the laws of any other state in the union, or the laws of the United States. The Sheriff may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Concentration of Credit Risk. The Sheriff's investment portfolio had concentration of credit risk on June 30, 2025 due to the holding of securities issued by the following U.S. Agencies that are both permitted by statute and Sheriff's investment policy. The Sheriff's investment portfolio consisted of 41% of securities issued by the Federal Home Loan Bank, 45% of securities issued by the Federal Farm Credit Bank, 9% of securities issued by the Government National Mortgage Association (GNMA), and 5% of securities issued by the Federal National Mortgage Association (FNMA). The Sheriff's investment policy does not limit the amount it may invest in any one issuer.

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

3. CASH, CASH EQUIVALENTS AND INVESTMENTS (continued)

Custodial credit risk: For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Sheriff does not have an investment policy for custodial credit risk; however, state law described in a preceding paragraph is designed to limit this risk. The Sheriff has custodial credit risk exposure for the investment balance because the related securities are uninsured, unregistered, and held by the government's brokerage firm, which is also the counterparty for these particular securities. Investments are held with an investment management company which is insured by SIPC for up to \$500,000.

The \$48,384 in equity trusts is invested in GNMA re-investment trust securities, valued using net asset value (NAV). This security is a pooled investment vehicle that seeks monthly distributions of interest through long-term investments in a portfolio of Ginnie Mae. Interest in these securities may be liquidated on a daily basis at the daily redemption rate which is NAV.

4. RECEIVABLES

The following is a summary of receivables at June 30, 2025:

	General Fund
Intergovernmental revenues:	
Federal overtime	\$ 11,379
Parish revenue	5,580
Dispatch salary reimbursements	16,743
State supplemental pay	39,090
Sales tax	408,170
Ad valorem tax	21,051
Fees, charges, and commissions for services:	
Court fines and fees	7,526
Feeding and keeping parish prisoners	109,587
Inmate amounts	14,208
Other	23,839
General	
Accrued interest	66,373
Deposits on utilities	1,075
Totals	\$ 724,621

5. CAPITAL ASSETS, RIGHT-OF-USE ASSETS AND SBITAS

A summary of changes in office furnishings, equipment, right-of-use assets and vehicles follows:

Governmental Activities	Balance 7/1/2024	Additions	Reclassification/ Deletions	Balance 6/30/2025
Capital assets not being depreciated:				
Land	\$ 111,165	\$ -	\$ -	\$ 111,165
Total assets not being depreciated	111,165	-	-	111,165
Depreciable assets:				
Buildings & improvements	3,299,526	-	-	3,299,526
Furniture, fixtures, & equipment	1,125,564	508,403	-	1,633,967
Vehicles	3,370,491	432,580	(1,062,600)	2,740,471
Right-of-use assets	-	41,674	-	41,674
Subscription based assets	71,586	792,951	-	864,537
Total depreciable assets	7,867,167	1,775,608	(1,062,600)	8,580,175
Total Assets	7,978,332	1,775,608	(1,062,600)	8,691,340
Less accumulated depreciation and amortization	5,215,016	560,697	(1,039,426)	4,736,287
Capital assets, net	\$ 2,763,316	\$ 1,214,911	\$ (23,174)	\$ 3,955,053

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

5. CAPITAL ASSETS, RIGHT-OF-USE ASSETS AND SBITAS (continued)

Depreciation and amortization expense of \$560,697 was charged to public safety function.

The Sheriff has the following right-of-use asset lease and SBITA:

Two copier leases effective February 1, 2025, between Xerox Financial Services, LLC, as Lessor, and the Sabine Parish Sheriff's Office, as Lessee, for a term of five years with monthly payments of \$295 & \$217. This lease terminated during the year.

A backup system agreement with Avexon, LLC effective April 1, 2024 for a term of five years with monthly payments of \$1,345.33.

A communications tower lease with K2 Towers III, LLC, with monthly payments of \$377 and a term expiring in December of 2028.

A communications system arrangement with Motorola with a setup cost of \$559,819 that is to be amortized over the term of the agreement and a maintenance component with scheduled payments totaling \$251,061 over a term of 4 years.

The future minimum payments and interest required are as follows:

Year ending June 30,	Principal	Interest	Total
2026	\$ 74,604	\$ 13,695	\$ 88,299
2027	81,035	9,723	90,758
2028	87,903	5,413	93,316
2029	19,721	792	20,513
2030	3,495	88	3,583
Totals	<u>\$ 266,758</u>	<u>\$ 29,711</u>	<u>\$ 296,469</u>

6. LONG-TERM DEBT

The following is a summary of changes in long-term liabilities reported in the government-wide financial statements for the fiscal year ended June 30, 2025:

	Compensated Absences	Lease & SBITA Obligations	Pension Liability	OPEB Liability
Debt at July 1, 2024	\$ 643,947	\$ 68,131	\$ 5,005,937	\$ 6,057,404
Additions	-	198,627	-	-
Deductions	(50,204)	-	(1,466,584)	(549,633)
Debt at June 30, 2025	<u>\$ 593,743</u>	<u>\$ 266,758</u>	<u>\$ 3,539,353</u>	<u>\$ 5,507,771</u>

	Due within 1 year			
	Compensated Absences	Lease & SBITA Obligations	Pension Liability	OPEB Liability
Debt at July 1, 2024	\$ 181,714	\$ 13,033	\$ -	\$ -
Additions	-	61,571	-	-
Deductions	(17,842)	-	-	-
Debt at June 30, 2025	<u>\$ 163,872</u>	<u>\$ 74,604</u>	<u>\$ -</u>	<u>\$ -</u>

7. PENSION PLAN

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

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

7. PENSION PLAN (continued)

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

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

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

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

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

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

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

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

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

7. PENSION PLAN (continued)

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

Permanent Benefit Increases/Cost of Living Adjustments. As fully described in Title 11 of the Louisiana Revised Statutes, the Fund allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), which are funded through investment earnings or the funding deposit account when recommended by the Board of Trustees and approved by the State Legislature. Cost-of-living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost-of-living adjustments is dependent on the funded ratio.

Employer contributions. According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2024, the actual employer contribution rate was 11.50% with an additional 0% allocated from the Funding Deposit Account. Employer contributions for the years ended June 30, 2025 and 2024 were \$576,477 and \$568,294, respectively.

In accordance with state statute, the Fund also receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense. Non-employer contributions recognized by the Sheriff for the year ended June 30, 2025, were \$313,566.

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

At June 30, 2025, the Sheriff reported a liability of \$3,539,353 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the Sheriff's proportion was 0.585779%, which was an increase of 0.016131% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Sheriff recognized total pension expense of \$597,531.

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

7. PENSION PLAN (continued)

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 experience	\$ 702,778	\$ 80,376
Changes in assumptions	179,452	-
Net difference between projected and actual earnings on pension plan investments	-	333,930
Changes in employer's proportion of beginning net pension liability	63,064	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	150,356	81,598
Employer contributions subsequent to the measurement date	576,477	-
TOTAL	\$ 1,672,127	\$ 495,904

Sheriff contributions subsequent to the measurement date in the amount of \$576,477 reported as deferred outflows of resources related to pensions will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. 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	
2025	\$ 175,784
2026	928,123
2027	(234,133)
2028	(270,028)
Total	\$ 599,746

Actuarial Methods Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date:	June 30, 2024
Actuarial cost method	Entry age normal method
Actuarial assumptions:	
Expected remaining service lives	2021-2024 – 5 years 2018-2020 – 6 years 2016-2017 – 7 years
Investment rate of return (Discount rate)	6.85% net of investment expense, including inflation
Mortality rate	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 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.
Projected salary increases	5.00% (2.50% inflation, 2.50% merit)

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

7. PENSION PLAN (continued)

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.

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 are as follows:

Asset Class	Long-Term Expected Rate of Return		
	Target asset allocation	Real return arithmetic basis	Long-term expected portfolio real rate of return
Equity securities	62%	6.95%	4.29%
Fixed Income	25%	5.40%	1.33%
Alternative Investments	13%	6.31%	0.82%
Totals	100%		6.44%
Inflation			2.51%
Expected Arithmetic Nominal Return			8.95%

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

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Sheriff calculated using the discount rate of 6.85%, as well as what the Sheriff's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Changes in Discount Rate		
	1% Decrease	Current Rate	1% Increase
	5.85%	6.85%	7.85%
Net pension liability (asset) \$	\$ 7,663,445	\$ 3,539,353	\$ 99,974

Change in Net Pension Liability

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

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
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7. PENSION PLAN (continued)

Differences between Expected and Actual Experience. The differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized as pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Differences between Projected and Actual Investment Earnings. The differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period.

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

Changes in Proportion. Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan.

Contributions—Proportionate Share. Differences between contributions remitted to the Fund and the employer's proportionate share are recognized in pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan.

Retirement Fund Audit Report

The Sheriff's Pension and Relief Fund has issued a stand-alone financial report for the year ended June 30, 2024. Access to the report can be found on the Louisiana Legislative Auditor's website www.la.gov.

8. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

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

Benefits Provided – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age, or age 55 and 12 years of service; or, for employees hired on and after January 1, 2012, age 55 and 30 years of service, or age 60 and 20 years of service, or age 62 and 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits. There are custom eligibility requirements which may further restrict eligibility as follows: (1) At least sixteen years of service and is at least sixty-five years of age. (2) At least twenty years of service and is at least fifty-five years of age. (3) At least thirty years of continuous service regardless of age.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 75% of the original amount at age 65, then to 50% at age 70.

Employees covered by benefit terms – As of the measurement date June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	21
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	102
	123

SABINE PARISH SHERIFF
Many, Louisiana
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8. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (continued)

Total OPEB Liability

The Sheriff's total OPEB liability is \$5,507,771 as of the measurement date June 30, 2025, the end of the fiscal year.

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

Inflation	3.0%
Salary increases	3.0%, including inflation
Prior Discount rate	3.93% annually
Discount rate	5.20% annually
Healthcare cost trend rates	Getzen model, initial trend of 5.5%
Mortality	Pub-2010/2021

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

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2024.

Changes in the Total OPEB Liability

Balance at June 30, 2024	\$ 6,057,404
Changes for the year:	
Service cost	251,640
Interest	243,001
Differences between expected and actual experience	171,871
Changes in assumptions	(1,012,210)
Benefit payments and net transfers	(203,935)
Net changes	(549,633)
Balance at June 30, 2025	\$ 5,507,771

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

	1.0% Decrease (4.20%)	Current Discount Rate (5.20%)	1.0% Increase (6.20%)
Total OPEB liability	\$ 5,160,512	\$ 5,507,771	\$ 3,906,545

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 3,980,564	\$ 5,507,771	\$ 5,063,836

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

SABINE PARISH SHERIFF
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June 30, 2025

8. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (continued)

For the year ended June 30, 2025, the Sheriff recognized OPEB benefit of \$58,491. 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	\$ 868,344	\$ (1,332,402)
Changes in assumptions	305,959	(1,650,848)
Total	\$ 1,174,303	\$ (2,983,250)

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

Years ending June 30:	
2025	(349,197)
2026	(349,197)
2027	(349,197)
2028	(388,809)
2029	(215,802)
Thereafter	(156,745)

9. DEFERRED COMPENSATION

Certain employees of Sheriff participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, P. O. Box 94397, Baton Rouge, Louisiana 70804-9397.

10. COMMITMENTS AND CONTINGENCIES

Lawsuits. At June 30, 2025, the Sheriff was a defendant in lawsuits principally arising from the normal course of operations. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Sheriff and legal counsel, resolution of these matters would not create a liability in excess of insurance coverage that would have a material adverse effect on the financial condition of the Sheriff.

Grants. The Sheriff receives grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could result in a request for reimbursement for disallowed costs under the terms of the agreements. In the opinion of management, such disallowance, if any, would be insignificant.

Cooperative Endeavor Agreements:

Annually, effective on July 1, the Sheriff enters into a cooperative endeavor agreement with the Sabine Parish School Board, to provide POST-Certified law enforcement officers as School Resource Officers (SRO's) to enhance security of students, teachers, and employees of schools operated by the School Board. The School Board is responsible for covering up to \$228,000 of the costs of the SRO's for the year ending June 30, 2025.

Annually, effective January 15 the Sheriff enters into a cooperative endeavor agreement with other law enforcement agencies for a Tri-Parish Drug Task Force. The total cost to the Sheriff for the program for the year ending June 30, 2024 was \$20,000.

Effective April 1, 2022, the Sheriff entered into a cooperative endeavor agreement with the Sabine Parish Communications District (E-911), wherein dispatchers and part-time employees of E-911 will become employees of the Sheriff with the Sheriff being paid \$8,300 per month to covers the costs of employing said employees.

Effective April 19, 2023 the Sheriff entered into a Cooperative Endeavor Agreement with the Sabine Parish Police Jury for providing security services for the Sabine Parish Courthouse. The SPPJ agrees to cover the salaries and benefits of the deputies assigned to the detail.

SABINE PARISH SHERIFF
Many, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

11. RELATED PARTY TRANSACTIONS

Procedures, observations, and inquiries did not disclose any material related party transactions for the fiscal year ended June 30, 2025.

12. ON-BEHALF PAYMENTS

Salaries:

The Sheriff recognizes as general fund revenues and expenses, supplemental pay paid by the State of Louisiana to the Sheriff's employees. For the year ended June 30, 2025, the state contributed \$478,586.

Operating expenses:

The Sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the Sabine Parish Police Jury and are not included in the accompanying financial statements.

13. SUBSEQUENT EVENTS

Management has performed an evaluation of the Sheriff's activities through December 19, 2025, and has concluded that there are no significant events requiring recognition or disclosure through the date and time these financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION (PART II)

SABINE PARISH SHERIFF

Many, Louisiana

Budgetary Comparison Schedule - General Fund

For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues				
Charges for service	\$ 1,948,850	\$ 1,948,850	\$ 2,495,622	\$ 546,772
Operating grants and contributions	783,418	783,418	808,678	25,260
Ad valorem taxes	3,802,500	3,802,500	5,578,861	1,776,361
Sales taxes	4,500,000	4,500,000	5,911,798	1,411,798
State revenue sharing	66,796	66,796	66,879	83
State supplemental pay	480,000	480,000	478,586	(1,414)
Other general revenues	20,001	20,001	16,772	(3,229)
Use of money and property - interest	180,000	180,000	603,021	423,021
Total revenues	<u>11,781,565</u>	<u>11,781,565</u>	<u>15,960,217</u>	<u>4,178,652</u>
Expenditures				
Current				
General Government - public safety	11,255,657	11,255,657	11,689,776	(434,119)
Debt service - Leases				
Principal	-	-	76,179	(76,179)
Interest	-	-	4,286	(4,286)
Capital outlays	<u>1,563,500</u>	<u>1,563,500</u>	<u>1,775,608</u>	<u>(212,108)</u>
Total expenditures	<u>12,819,157</u>	<u>12,819,157</u>	<u>13,545,849</u>	<u>(726,692)</u>
Excess (deficiency) of revenues over expenditures	(1,037,592)	(1,037,592)	2,414,368	3,451,960
Other financing sources(uses):				
Proceeds from the sale of assets	-	-	69,740	69,740
Proceeds from long-term debt	-	-	274,806	274,806
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>344,546</u>	<u>344,546</u>
Net change in fund balance	(1,037,592)	(1,037,592)	2,758,914	3,796,506
Fund Balance				
Beginning of the year	<u>12,140,223</u>	<u>12,140,223</u>	<u>12,140,223</u>	-
End of the year	<u>\$ 11,102,631</u>	<u>\$ 11,102,631</u>	<u>\$ 14,899,137</u>	<u>3,796,506</u>

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

SABINE PARISH SHERIFF

Many, Louisiana

Schedule of Proportionate Share of Net Pension Liability

For the year ended June 30, 2025

Louisiana Sheriffs' Pension and Relief Fund:

Fiscal Year* ending June 30,	Employer's proportion of the net pension liability (asset)	Employer's proportionate share of the net pension liability (asset)	Employer's covered payroll	Employer's proportionate share of the net pension liability as a % of its covered payroll	Plan fiduciary net position as a % of the total pension liability
2016	0.471610%	\$ 2,102,210	\$ 3,126,852	67%	86.6%
2017	0.485308%	\$ 3,080,199	\$ 3,314,415	93%	82.1%
2018	0.475879%	\$ 2,060,686	\$ 3,288,052	63%	88.5%
2019	0.479741%	\$ 1,839,638	\$ 3,301,934	56%	90.4%
2020	0.472733%	\$ 2,236,135	\$ 3,304,418	68%	88.9%
2021	0.469917%	\$ 3,252,367	\$ 3,469,119	94%	84.7%
2022	0.530273%	\$ (262,777)	\$ 3,867,019	-7%	101.0%
2023	0.607706%	\$ 4,939,351	\$ 4,508,011	110%	83.9%
2024	0.569648%	\$ 5,005,937	\$ 4,566,534	110%	83.9%
2025	0.585779%	\$ 3,539,353	\$ 4,941,689	72%	89.4%

*Amounts presented were determined as of the measurement date (previous fiscal year end).

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

SABINE PARISH SHERIFF
Many, Louisiana

Schedule of Employer Pension Contributions
For the year ended June 30, 2025

Louisiana Sheriffs' Pension and Relief Fund:

Fiscal year*	Contractually required contribution	Contributions in relation to contractually required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a % of covered payroll
2016	\$ 455,733	\$ 455,733	\$ -	\$ 3,314,415	13.75%
2017	\$ 435,928	\$ 435,928	\$ -	\$ 3,288,052	13.26%
2018	\$ 420,996	\$ 420,996	\$ -	\$ 3,301,934	12.75%
2019	\$ 405,419	\$ 405,419	\$ -	\$ 3,304,418	12.27%
2020	\$ 424,968	\$ 424,968	\$ -	\$ 3,469,119	12.25%
2021	\$ 473,711	\$ 473,711	\$ -	\$ 3,867,019	12.25%
2022	\$ 552,231	\$ 552,231	\$ -	\$ 4,508,011	12.25%
2023	\$ 525,138	\$ 525,138	\$ -	\$ 4,566,534	11.50%
2024	\$ 568,294	\$ 568,294	\$ -	\$ 4,941,689	11.50%
2025	\$ 576,477	\$ 576,477	\$ -	\$ 5,012,845	11.50%

*Amounts presented were determined as of the end of the fiscal year.

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

SABINE PARISH SHERIFF
Many, Louisiana

Schedule of Changes in Net OPEB Liability and Related Ratios
For the year ended June 30, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
OPEB expenses					
Service cost	\$ 251,640	\$ 296,918	\$ 287,102	\$ 198,427	\$ 192,647
Interest	243,001	265,287	237,237	177,187	168,101
Changes of benefit terms	-	-	-	-	-
Difference between expected and actual experience	171,871	(1,060,576)	344,287	(895,228)	316,671
Changes of assumptions	(1,012,210)	(370,602)	(108,833)	(838,385)	76,582
Benefit payments	<u>(203,935)</u>	<u>(193,303)</u>	<u>(198,168)</u>	<u>(187,837)</u>	<u>(160,187)</u>
Net change in total OPEB liability	<u>(549,633)</u>	<u>(1,062,276)</u>	<u>561,625</u>	<u>(1,545,836)</u>	<u>593,814</u>
Total beginning OPEB liability	6,057,404	7,119,680	6,558,055	8,103,891	7,510,077
Total ending OPEB liability	<u>\$ 5,507,771</u>	<u>\$ 6,057,404</u>	<u>\$ 7,119,680</u>	<u>\$ 6,558,055</u>	<u>\$ 8,103,891</u>
Covered-employee payroll	4,525,084	4,393,285	4,317,336	4,191,588	2,934,260
Net OPEB liability as a % of covered-employee payroll	121.72%	137.88%	164.91%	156.46%	276.18%
Notes to schedule:					
Benefit change:	None	None	None	None	None
Changes of assumptions:					
Discount rate:	5.20%	3.93%	3.65%	3.54%	2.16%
Mortality:	Pub 2010/2021	Pub 2010/2021	RP-2014	RP-2014	RP-2014
Trend:	Getzen Model	Getzen Model	4.5% to 5.5%	4.5% to 5.5%	4.5% to 5.5%

-continued-

	<u>2020</u>	<u>2019</u>	<u>2018</u>
OPEB expenses			
Service cost	\$ 178,229	\$ 162,389	\$ 160,142
Interest	244,029	223,695	210,503
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(268,066)	400,537	202,545
Changes of assumptions	624,568	104,291	-
Benefit payments	<u>(151,836)</u>	<u>(105,997)</u>	<u>(129,810)</u>
Net change in total OPEB liability	<u>626,924</u>	<u>784,915</u>	<u>443,380</u>
Total beginning OPEB liability	6,883,153	6,098,238	5,654,858
Total ending OPEB liability	<u>\$ 7,510,077</u>	<u>\$ 6,883,153</u>	<u>\$ 6,098,238</u>
Covered-employee payroll	2,848,796	3,272,032	3,176,730
Net OPEB liability as a % of covered-employee payroll	263.62%	210.36%	191.97%
Notes to schedule:			
Benefit change:	None	None	None
Changes of assumptions:			
Discount rate:	2.21%	3.50%	3.62%
Mortality:	RP-2000	RP-2000	RP-2000
Trend:	4.5% to 5.5%	5.50%	5.50%

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

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

**SABINE PARISH SHERIFF
Many, Louisiana**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

As of and for the year ended June 30, 2025

Budgetary Information

The Sheriff’s budget is prepared in accordance with accounting principles generally accepted in the United States of America.

The Louisiana Local Government Budget Act provides that “the total proposed expenditures shall not exceed the total of estimated funds available for the ensuing year.” The “total estimated funds available” is the sum of the respective estimated fund balances at the beginning of the year and the anticipated revenues for the current year.

The Sheriff exercises budgetary control at the functional level. Within functional levels, the accountant has the authority to make amendments as necessary.

Expenditures may not legally exceed appropriations at the fund level. Appropriations that are not expended lapse at year-end. The budget was not amended during the year. The budget comparison schedules present the original adopted budget and the final budget.

Actual revenues and other financing sources available for expenditure were \$4,178,652 (35.47%). Actual expenditures exceeded final budgeted expenditures by \$726,692 (5.67%). The Sheriff is not in compliance with the Louisiana Local Government Budget Act.

The Sheriff’s budget process is as follows:

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least 10 days prior to the public hearing. Public hearings are held at the 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 object level of expenditure.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. The Sheriff must approve all changes or amendments to the budget.

Formal budgetary integration is employed as a management control device during the year, and encumbrance accounting is not used by the Sheriff. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and the final budget which includes all amendments.

Pension Information

The schedule of the Sheriff’s proportionate share of the net pension liability and the schedule of the Sheriff’s pension contributions are intended to show information for 10 years. Additional years will be displayed as they become available. There were no changes of benefit terms for the year ended June 30, 2025.

Changes of assumptions:

Year ended June 30,	Discount rate	Investment rate of return	Inflation rate	Expected remaining lives	Projected salary increase
2016	7.60%	7.70%	2.88%	7	5.50%
2017	7.50%	7.60%	2.88%	7	5.50%
2018	7.40%	7.50%	2.78%	6	5.50%
2019	7.25%	7.25%	2.60%	6	5.50%
2020	7.10%	7.10%	2.50%	6	5.50%
2021	7.00%	7.00%	2.50%	6	5.00%
2022	6.90%	6.90%	2.50%	5	5.00%
2023	6.85%	6.85%	2.50%	5	5.00%
2024	6.85%	6.85%	2.50%	5	5.00%
2025	6.85%	6.85%	2.50%	5	5.00%

**SABINE PARISH SHERIFF
Many, Louisiana**

Schedule of Changes in Net OPEB Liability and Related Ratios

Changes of Benefit Terms

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

Changes of Assumptions

Year ended June 30,	Discount rate	Inflation rate	Healthcare Cost Trends	Projected salary increase
2018	3.62%	3.00%	5.50%	3.00%
2019	3.50%	2.50%	5.50%	3.00%
2020	2.21%	2.50%	4.5%-5.5%	3.00%
2021	2.16%	2.00%	4.5%-5.5%	3.00%
2022	3.54%	3.00%	4.5%-5.5%	3.00%
2023	3.65%	3.00%	4.5%-5.5%	3.00%
2024	3.93%	3.00%	Getzen Model	3.00%
2025	5.20%	3.00%	Getzen Model	3.00%

SUPPLEMENTARY INFORMATION

SABINE PARISH SHERIFF
Many, Louisiana

COMBINING SCHEDULE OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS

June 30, 2025

	Sheriff's Fund	Tax Collector	Total
ASSETS			
Cash	\$ 249,453	\$ 85,506	\$ 334,959
Total Assets	249,453	85,506	334,959
NET POSITION			
Fiduciary net position - held for others	\$ 249,453	\$ 85,506	\$ 334,959

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

SABINE PARISH SHERIFF
Many, Louisiana

COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS

For the year ended June 30, 2025

	<u>Sheriff's Fund</u>	<u>Tax Collector</u>	<u>Custodial Funds Total</u>
Additions:			
Taxes, fees, etc, received:			
Fines, forfeitures, garnishments, and costs	\$ 700,091	\$ -	\$ 700,091
Taxes, fees, and state revenue sharing	-	30,488,694	30,488,694
Interest	5,631	92,901	98,532
Other additions	206	11,208	11,414
Total additions	<u>705,928</u>	<u>30,592,803</u>	<u>31,298,731</u>
Reductions:			
Louisiana Dept of Forestry	212	34,763	34,975
Louisiana Tax Commission	-	26,127	26,127
Northwest Crime Lab	39,478	-	39,478
Ware Juvenile Detention Center	5,359	-	5,359
Louisiana Rehabilitation	1,781	-	1,781
Louisiana Commission on Law Enforcement	6,272	-	6,272
Louisiana State Police	100	-	100
Sabine Parish:			
Sheriff's General Fund	76,369	5,729,576	5,805,945
Clerk of Court	63,188	-	63,188
Police Jury	-	5,663,326	5,663,326
School Board	-	11,658,070	11,658,070
Assessor	-	2,150,214	2,150,214
Library	-	228	228
Municipalities	1,107	-	1,107
Crime Stoppers	1,411	-	1,411
District Attorney	53,717	-	53,717
Judicial Expense Fund	54,703	-	54,703
Criminal Court Fund	108,575	-	108,575
Indigent Defender Fund	51,850	-	51,850
Fire Protection Districts	-	3,770,961	3,770,961
Litigants, attorneys	157,464	-	157,464
State Pension Funds	-	841,832	841,832
Other Settlements	7,545	608,041	615,586
Refunds	29,366	25,264	54,630
Other reductions	53,794	43,200	96,994
Total reductions	<u>712,291</u>	<u>30,551,602</u>	<u>31,263,893</u>
Net increase (decrease) in fiduciary net position	<u>(6,363)</u>	<u>41,201</u>	<u>34,838</u>
Net position, beginning	<u>255,816</u>	<u>44,305</u>	<u>300,121</u>
Net position, ending	<u>\$ 249,453</u>	<u>\$ 85,506</u>	<u>\$ 334,959</u>

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

SABINE PARISH SHERIFF
Many, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

For the year ended June 30, 2025

Aaron Mitchell, Sheriff

Purpose:

Salary	\$	183,497
Benefits - Medicare		2,847
Benefits - Insurance		12,996
Benefits - Retirement		23,149
Expense allowance		18,350
Travel expense reimbursements		-
Training		-
Dues		

Supplementary information.

See the accompanying independent auditor's report.

**ANNUAL REPORTING REQUIREMENT OF SHERIFF AS
EX OFFICIO TAX COLLECTOR TO LEGISLATIVE AUDITOR**

STATE OF LOUISIANA

PARISH OF SABINE

AFFIDAVIT

BEFORE ME, the undersigned authority, personally came and appeared, Jennifer Comeaux, Chief Civil Deputy of the Sabine Parish Sheriff, of Sabine Parish, State of Louisiana, who after being duly sworn, deposed and said:

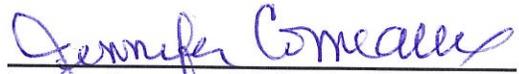
The following information is true and correct:

\$85,506 is the amount of cash on hand in the tax collector accounts on June 30, 2025.

She further deposed and said:

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

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


Jennifer Comeaux, Chief Civil Deputy
of the Sabine Parish Sheriff

SWORN to and subscribed before me, Notary, this 18th day of December, 2025, in my office in the Many, Louisiana.


Notary Public

Supplementary Information.
See the accompanying independent auditor's report

SABINE PARISH SHERIFF
Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Cash Basis Presentation	1st 6 month period ended 12/31/2024	2nd 6 month period ended 06/30/2025
10. Receipts From:		
<i>26th Judicial District Criminal Court Fund Bossier, Service Fees</i>	84	182
<i>Caddo Parish Clerk of Court, Service Fees</i>	178	273
<i>Calcasieu Parish Clerk of Court, Service Fees</i>	81	575
<i>City of Leesville, Service Fees</i>	125	139
<i>City of Natchitoches, Service Fees</i>	163	192
<i>Claiborne Parish Clerk of Court, Service Fees</i>	92	227
<i>DeSoto Parish Clerk of Court, Service Fees</i>	164	684
<i>Natchitoches Parish Clerk of Court, Service Fees</i>	643	750
<i>Other entities, less than \$150 annually, Service Fees</i>	1,284	579
<i>Rapides Parish Clerk of Court, Service Fees</i>	73	83
<i>Sabine Parish Clerk of Court, Service Fees</i>	19,166	21,234
<i>Vernon Parish Clerk of Court, Service Fees</i>	184	202
<i>Winn Parish Sheriff, Service Fees</i>	196	-
Subtotal Receipts	22,433	25,120
11. Ending Balance of Amounts Assessed but Not Received	-	-

Supplementary information. See the accompanying independent auditor's report.

SABINE PARISH SHERIFF
Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information

Cash Basis Presentation	1st 6 month period ended 12/31/2024	2nd 6 month period ended 06/30/2025
1. Beginning Cash Balance	\$ 255,816	\$ 245,365
2. Collections		
Civil Fees	58,476	51,325
Bond Fees	45,759	40,730
Cash Bonds	10,364	16,122
Asset Forfeiture/Sale	130,361	173,833
Criminal Court Costs/Fees	39,489	42,934
Criminal Fines – Other/Non-Contempt	45,118	48,432
Probation/Parole/Supervision Fees	20,780	22,609
Interest Earnings on Collected Balances	2,443	4,247
Total Collected	352,790	400,232
3. Deductions: Collections Retained by the Sheriff		
Collection Fee for Collecting/Disbursing Based on % of Collection	17,829	23,503
Collection Fee for Collecting/Disbursing Based on Fixed Amount	3,881	3,688
Other Amounts "Self-Disbursed"		
Civil Fees	4,568	3,612
Criminal Court Costs/Fees	2,823	2,801
Criminal Fines – Other/Non-Contempt	6,866	5,658
Probation/Parole/Supervision Fees	22,559	23,480
Other	174	212
Total Collections Retained by the Sheriff	58,700	62,954
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
Civil Fee Refunds	581	198
Bond Refunds	20,813	7,024
Other Disbursements	76,449	139,381
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	97,843	146,603
5. Deductions: Total Disbursements to Other Governments & Nonprofits	206,698	186,814
6. Total Amounts Disbursed/Retained	363,241	396,371
7. Ending Cash Balance	\$ 245,365	\$ 249,226
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
9. Other Information		
Total Waivers During the Fiscal Period	29,623	18,555

Supplementary information. See the accompanying independent auditor's report.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
AND THE LOUISIANA GOVERNMENTAL AUDIT GUIDE**

The following independent auditor's report on internal control over financial reporting and on compliance and other matters is presented in compliance with requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



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

The Honorable Aaron Mitchell
the Sabine Parish Sheriff
Many, 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, and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Sabine Parish Sheriff, Many, Louisiana (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 19, 2025.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2025-01 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which have been described in the accompanying schedule of findings and responses as item 2025-02 and 2025-03.

The Sheriff's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Sheriff's responses to the findings identified in our audit and described in the accompanying management response to audit findings. The Sheriff's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record, and its distribution is not limited. Under Louisiana Revised Statute 21:513, this report is distributed by the Louisiana Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44:6.

Dees Gardner, Certified Public Accountants, LLC

Mansfield, Louisiana

December 19, 2025

SABINE PARISH SHERIFF
MANY, LOUISIANA
Schedule of Findings
For the Year Ended June 30, 2025

Part I. Summary of Auditor's Results

INDEPENDENT AUDITOR'S REPORT:

We have audited the basic financial statements of the Sabine Parish Sheriff as of and for the year ended June 30, 2025, and have issued our report thereon dated December 19, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. Our audit of the financial statements as of June 30, 2025, resulted in an unmodified opinion.

REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER THE FINANCIAL REPORTING:

Internal Control

Significant Deficiency	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Material Weaknesses	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Compliance

Compliance Material to Financial Statements	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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A management letter was not issued.

FEDERAL AWARDS: Not applicable

Part II. Findings relating to the Financial Statements which are required to be Reported under *Government Auditing Standards*.

FINDINGS RELATED TO INTERNAL CONTROL

2025-01 Custodial Fund Reconciliation (repeat)

Criteria – The Sheriff's Fund bank account is used as a depository for court fines, traffic tickets payments, commercial and cash bonds, and undistributed Sheriff's sales. Control procedures should be in place that reconcile the case or docket balances to the depository balance. Additionally, certain sums in interest bearing Sheriff Fund accounts are entitled to their allocation of interest earnings. A system should be in place to manage the allocation of interest earnings.

Finding – Previously, the above described depository cash balances were not regularly reconciled to the balances recorded in the subsidiary listing of cases, dockets, receipts, tickets or undistributed Sheriff's sales. Reconciliations are now performed regularly but there are material sums that cannot be reconciled with any case, docket, sheriff sale or other documentation.

Cause – Previously, good controls and processes were not in place and reconciliations were not performed regularly.

Effect – This allowed for the deposited amounts that cannot be reconciled to any documentation. Additionally, this can lead to unauthorized transactions that cannot be detected timely.

Recommendation – Significant improvements have been made with controls and processes. We recommend that the Sheriff continue to improve these processes and continue researching unreconcilable amounts.

Management response - The Sheriff is still in the process of correcting this issue. Research will continue on unreconcilable amounts and a resolution will be pursued.

SABINE PARISH SHERIFF
MANY, LOUISIANA
Schedule of Findings
For the Year Ended June 30, 2025

FINDINGS RELATED TO COMPLIANCE

2025-02 – State of Louisiana Uniform Unclaimed Property Act

Criteria - According to the Uniform Unclaimed Property Act, property held by a court, state or other government, governmental subdivision or agency, public corporation, or other public authority, is presumed abandoned one year after property becomes distributable and shall be subject to the custody of the state.

Condition - Several Sheriff bank accounts have old outstanding checks. The Sheriff could be in violation of the Uniform Unclaimed Property Act.

Cause – Unknown.

Effect – The Sheriff could be in violation of state law and subject to penalties associated therewith.

Recommendation - As a holder of possible unclaimed property, management should understand the reporting requirements for abandoned property and become familiar with the Uniform Unclaimed Property Act of 1997 and its reporting regulations.

Management response - The Sheriff will review the outstanding checks. Checks outstanding more than one year will be voided and the amounts will be remitted to the State of Louisiana.

2025-03 - Noncompliance with the Local Government Budget Act

Criteria - The Louisiana Local Government Budget Act R.S. 39-:1310 states a governing authority shall adopt a budget amendment in an open meeting for the general fund and any special revenue funds when: 1) Total revenues and other sources plus projected revenues and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent (5%) or more or 2) Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent (5%) or more.

Condition - Total actual expenditures of the Sheriff were \$726,692 (5.67%) more than budgeted amounts.

Cause – Confusion about the Local Government Budget Act.

Effect - The Sheriff is not in compliance with the Local Government Budget Act.

Recommendation - The Sheriff should ensure that the Louisiana Local Government Budget Act requirements are followed and budget amendments are adopted in an open meeting when required.

Management Response - Management agrees with this finding. Management will ensure that the Louisiana Local Government Budget Act is followed moving forward.

SABINE PARISH SHERIFF
MANY, LOUISIANA
Schedule of Prior Year Findings
For the Year Ended June 30, 2025

2019-001, 2020-01, 2021-01, 2022-01, 2023-01, and 2024-01. Custodial Fund Reconciliation

Partially resolved, see Finding 2025-01

2024-02 – State of Louisiana Uniform Unclaimed Property Act

Unresolved in current year.

OTHER REPORTS REQUIRED BY THE
LOUISIANA GOVERNMENTAL AUDIT GUIDE



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Independent Accountant's Report On Applying Agreed-Upon Procedures

To the Honorable Aaron Mitchell,
Sabine Parish Sheriff and the
Louisiana Legislative Auditor:

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

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

The procedures and associated findings are as follows:

1) **Written Policies and Procedures**

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - iii. **Disbursements**, including processing, reviewing, and approving.
 - iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions.
 - v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
 - vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements..
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Policies and procedures were obtained and no exceptions were noted.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds.
 - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Section not applicable to entity.

3) Bank Reconciliations

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

A listing of client bank accounts from management and management's representation that the listing is complete were obtained. The main operating account and 4 additional accounts were selected for review.

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

No exceptions were noted as a result of this procedure.

- ii. Bank reconciliations include evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

No exceptions were noted as a result of this procedure.

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

Items outstanding for more than 12 months in three accounts reviewed.

4) Collections (excluding EFTs)

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

A listing of deposit sites for the fiscal period and management's representation that the listing is complete were obtained. The only deposit site of the entity was selected.

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

A listing of collection locations and management's representation that the listing is complete was obtained. A random collection location of the entity was selected.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:

Ten random deposits were selected for testing.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

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

A listing of locations that process payments for the fiscal period and management's representation that the listing is complete were obtained. The only location of the entity was selected.

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

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and

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

One disbursement did not have an itemized invoice.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

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

A listing of active cards for the fiscal period and management's representation that the listing is complete were obtained.

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

A random monthly statement for all 5 cards of the entity selected for review.

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder; and

No evidence of review on the five statements reviewed.

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

One exception noted.

- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions were noted as a result of this procedure.

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

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected

A listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing is complete were obtained.

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana (doa.la.gov/doa/ost/ppm-49-travel-guide/) or the U.S. General Services Administration (www.gsa.gov);

No exceptions were noted as a result of this procedure.

- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

No exceptions were noted as a result of this procedure.

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure 1A(vii); and

No exceptions were noted as a result of this procedure.

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions were noted as a result of this procedure.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

A listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period and management's representation that the listing is complete were obtained.

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

No exceptions were noted as a result of this procedure.

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter);

Not applicable to entity.

- iii. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and.

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

9) Payroll and Personnel

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

A listing of employees or officials employed during the fiscal period and management's representation that the listing is complete were obtained. The five employees of the entity selected for review.

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

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

10) Ethics

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

11) Debt Service

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

Section not applicable to entity.

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

Section not applicable to entity.

12) Fraud Notice

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

No misappropriations reported by entity.

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

No exceptions were noted as a result of this procedure.

13) Information Technology Disaster Recovery/Business Continuity

Perform the following procedures:

- A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
- B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in payroll and personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
- Hired before June 9, 2020 - completed the training; and
 - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We performed the procedures and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343

No exceptions were noted as a result of this procedure.

- B. Observe whether the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

No exceptions were noted as a result of this procedure.

C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

i. Number and percentage of public servants in the agency who have completed the training requirements;

133 - 93%.

ii. Number of sexual harassment complaints received by the agency;

0.

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

0.

iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

0.

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

0.

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

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

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

Dees Gardner, Certified Public Accountants, LLC

Mansfield, LA
December 19, 2025

Management responses to statewide agreed upon procedure exceptions:

Section 3 – Bank Reconciliations

Management will make sure items outstanding for more than 12 months will be researched and turned over to state unclaimed property as needed.

Section 5 – Non-Payroll Disbursements

Management agrees with the exception and will ensure all purchases have documentation for approval.

Section 6 – Credit Cards

Management agrees with the exception and will ensure that finance charges are not incurred in the future.

Sections 14 – Sexual harassment

Management will ensure all employees complete sexual harassment training as required.