



2024-2025

ANNUAL COMPREHENSIVE FINANCIAL REPORT



**FOR THE FISCAL YEAR ENDED JUNE 30, 2025
DONALDSONVILLE, LOUISIANA**

www.ascensionsheriff.com



Ascension Parish Sheriff's Office

Donaldsonville, Louisiana

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2025



Prepared by:
Finance Section





INTRODUCTORY SECTION



ASCENSION PARISH SHERIFF

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June 30, 2025

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Bus. Office: 225-473-8671
Fax: 225-621-8182
Dispatch: 225-473-8673
Jail: 225-473-8674



Gonzales Office
828 S. Irma Blvd., Suite 101
P. O. Box 118
Gonzales, La. 70707
Bus. Office: 225-621-8340
Civil: 225-621-8341
Dispatch: 225-621-8300
Warrants: 225-621-8308
Fax: 226-647-8156

BOBBY WEBRE
SHERIFF AND EX-OFFICIO TAX COLLECTOR

December 30, 2025

To the Citizens of Ascension Parish:

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

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

The Ascension Parish Sheriff's Office (Sheriff's Office) financial statements have been audited by Faulk & Winkler, LLC, a firm of licensed certified public accountants. The independent audit involved examining, on a test basis, evidence supporting the amounts and the disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Sheriff's Office, financial statements for the fiscal year ended June 30, 2025, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first document of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it. It can be found immediately following the report of the independent auditors.

(Continued)

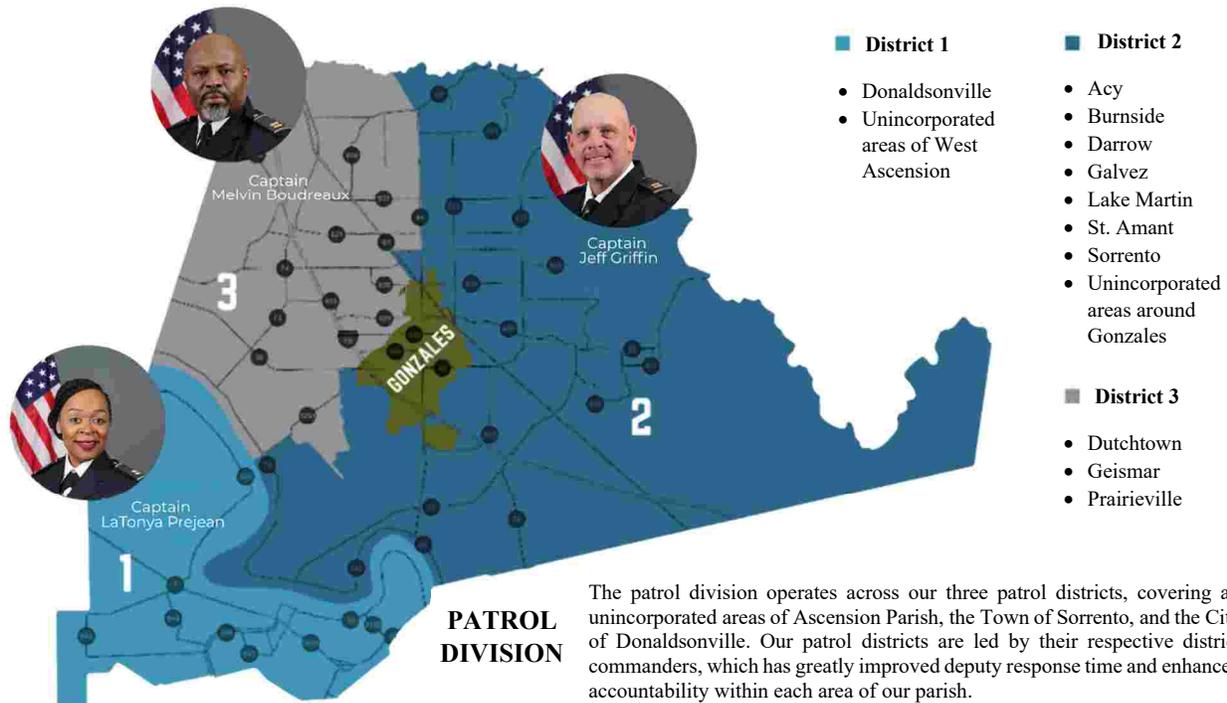
PROFILE OF THE GOVERNMENT



The Sheriff's Office was established in 1807 as a stand-alone political entity led by an elected Sheriff. The Sheriff's Office takes great pride in providing progressive, professional, and cost-effective law enforcement services.

Ascension Parish is located in southeast Louisiana and is one of 22 parishes that make up Acadiana, the heartland of Cajun people and their culture. Ascension Parish has a total area of 303 square miles and has an estimated population of 133,534 residents.

The Sheriff's Office includes a number of divisions, units, and sections, each using innovative leadership and dedication when providing quality services to the residents of the parish. In order to facilitate the best use of resources while ensuring public safety is a top priority, the Sheriff's Office divides the parish into three patrol districts as indicated below. Also included in the parish is the City of Gonzales municipality where the Gonzales Police Department is the primary law enforcement agency.



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 is responsible for executing all court orders and processes, such as providing bailiffs, executing orders of the court, serving subpoenas, etc. Louisiana law also stipulates that the sheriff is responsible for collecting and dispersing all parish ad valorem taxes, parish occupational license fees, state revenue sharing funds, fines and costs, and bond forfeitures imposed by the District Court.

As discussed in the notes to the financial statements, as the local governing authority, the Ascension Parish Council is considered to be the primary government of the parish. Due to the factors disclosed below, the Sheriff’s Office is not considered to be a component unit of the Parish Council and, therefore, issues a “stand-alone” report. Some of the reasons for not including the Sheriff as part of the Parish Council reporting entity include: 1) the Sheriff is a legally separate entity from the Parish Council, 2) the Sheriff is a separately elected official by the citizenry in a general, popular election, 3) the Parish Council can neither impose its will on the Sheriff nor does the Sheriff provide significant benefits or burdens to the Parish Council, and 4) the Sheriff is not fiscally dependent on the Parish Council.

The financial reporting entity of the Sheriff’s Office includes all funds, for which he is financially accountable. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector for Ascension Parish are reported within Sheriff’s Office financial statements as a Custodial Fund. The custodial funds are used as depositories for civil suits, cash bonds, taxes, fees, deferred compensation plan, etc. Disbursements from these funds are made to various parish agencies, litigants in suits, etc., in the manner prescribed by law. The custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

DIVISIONS AND PROGRAMS OFFERED

The Sheriff’s Office includes six main divisions which are comprised of multiple units and sections. Each division uses innovative leadership and dedication when providing quality services to the residents of our area.

Divisions			
Administration Division	Provides support to all divisions of the agency. These functions are critical to the daily operation and mission of the agency.	Criminal Investigations Division	Serves and protects the community through professional impartial investigation of crimes and violent activity.
Communications Division	Responsible for maintaining the integrity of the 911 system, serving the citizens, businesses, and visitors within Ascension Parish.	Patrol Division	Comprised of marked units and motorcycles who respond to incidents of crime and traffic 24-hours a day.
Corrections Division	Comprised of the Parish Prison, Victim Notification, Visitation and Jail Release departments.	Training Division	This Division handles all aspects of training, including weapons, while also alerting the public to changes in Rifle and Pistol safety regulations.

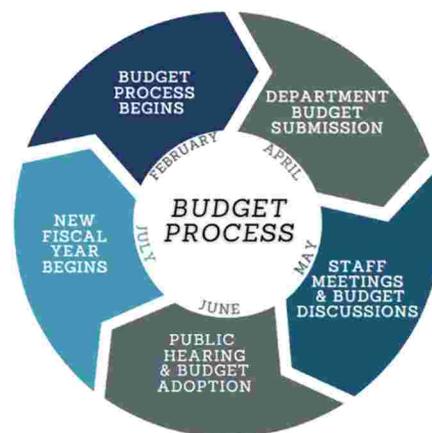
In addition to the divisions and units that operate around the clock, Sheriff’s Office also has several specialized units that are comprised of highly trained deputies and officers who are responsible for conducting a variety of critical missions. Members of these specialized teams serve in a collateral duty capacity in addition to their permanent assignments. Among the units are the Crisis Response Team (CRT), Flotilla (Water Patrol), Hazardous Materials/Emergency Response (HAZMAT) Team, and K-9 Team.

Special Units	
Crisis Response Team (CRT)	<p>The Ascension Parish Sheriff’s Office Crisis Response Team (CRT), established in 1993, is a highly trained, specially equipped unit designed to provide an organized response to uncommon threats, such as hostage situations, barricaded suspects, sniper incidents, and high-risk warrant services.</p> 
Flotilla Section	 <p>The primary mission of the Flotilla Section is to patrol the Ascension Parish waterways. This includes the search, rescue, and recovery of victims involved in boating accidents in Ascension Parish. In addition, they perform routine water-way inspections to ensure that boaters are following proper safety standards as required by state and federal laws.</p>
Hazardous Materials/Emergency Response Team	<p>The HAZ-MAT Team has advanced training to protect life, property, and the environment. Team members directly intervene at a hazardous material release to rescue any contaminated individuals and to contain or otherwise control the negative effects of a release.</p> 

BUDGET PREPARATION

The annual budget serves as the foundation for the Sheriff’s Office financial planning and control. The budget process begins in April of each year, with a call for budget requests by department heads throughout the agency. Operating expenditures, under the direct control of department heads, are submitted with justifications to the finance section. Requests for budget allocations must be justified in detail, regardless of the category for which the request is made.

Once budget requests are received from all departments, meetings are held involving the Sheriff, colonels, chief financial officer, and various department heads. During these meetings, each department head provides a justification for his or her request. Reductions to a request may be made during the manager’s justification or during discussions between the Sheriff and executive staff.



Based on the budget meetings and discussions, the chief financial officer then submits the proposed budgets for the General Fund, Jail Maintenance Fund and Jail Construction Fund to the Sheriff for review prior to June 1st. The proposed budget for the subsequent year ending June 30th is then made available for public inspection and comments from taxpayers. After a public hearing is conducted to obtain citizen input, the Sheriff’s Office legally adopts the budget for all three funds previously listed. Amendments made to the Sheriff’s Office original adopted budget requires the only the approval of the Sheriff and are then are considered legally adopted as the Sheriff is an independently elected official by the citizens of Ascension Parish and has no governing body; however, certain transfers within the line items that do not affect appropriations may be made without the Sheriff’s approval by department heads.

Budgetary control is maintained at the function (i.e., public safety) level and expenditures may not legally exceed appropriations at the department level. Budgetary changes at the department level within the major function are made at the discretion of the Sheriff.

FACTORS AFFECTING ECONOMIC CONDITION

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment and economic conditions within which Sheriff’s Office operates.

Local Economy

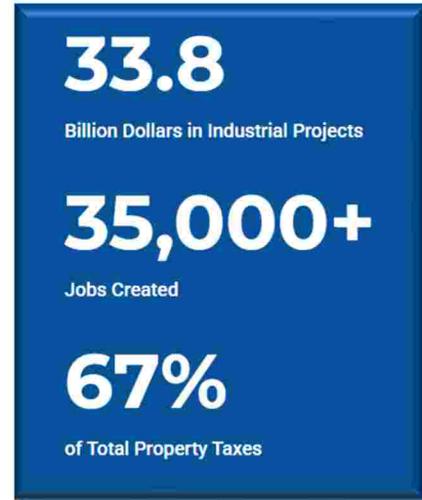


Ascension Parish consistently ranks in the top ten parishes/counties in the US for annual per capita business investment partly due to its unique location. The Parish is strategically located between Baton Rouge and New Orleans and is in the middle

of the Gulf South’s “energy alley” on Interstate Highway 10 on the Mississippi River. Due to the parish’s proximity to three (3) deep-water river ports (Baton Rouge, South Louisiana and New Orleans) and three (3) Class A freight railways (Canadian National, Kansas City Southern and Union Pacific), Ascension Parish has become the epicenter of the nation’s chemical and petrochemical industrial establishment. Ascension Parish has attracted over \$33.8 billion in industrial projects from new and expanding enterprises, resulting in the creation of more than 35,000 jobs. Industry plays a vital role in the parish, contributing nearly 67% of total property taxes.

These property tax revenues support a range of essential services, including:

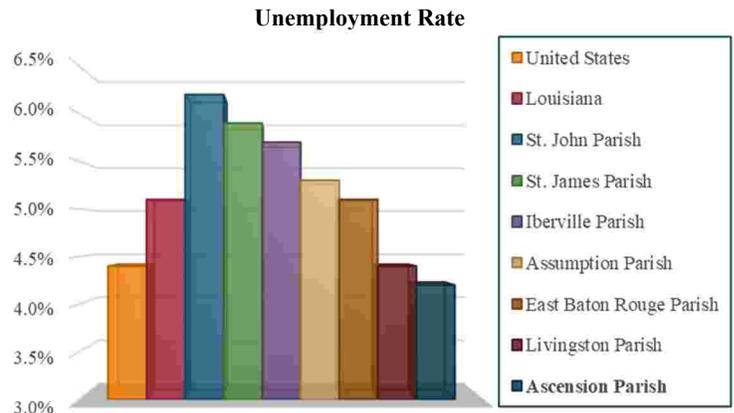
- Drainage Districts
- Lighting Districts
- Health and Welfare
- Library Maintenance
- Fire Protection District No. 3
- Juvenile Detention
- Animal Control
- Ascension Consolidated Utility District #1
- River and Levee Districts
- School Districts
- Assessment Districts
- Law Enforcement Districts
- Road Districts



The Ascension Parish unemployment rate continues to be lower than most of the surrounding parishes as well as the State and Nation. (See Table 1).

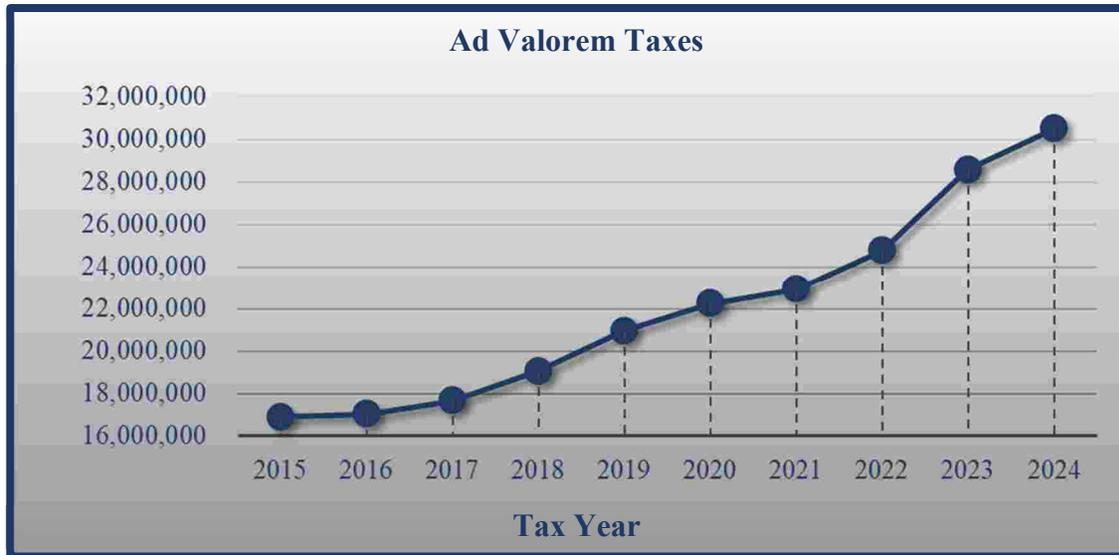
Table 1: Unemployment Rate Comparison

Primary Government Entity	June 2025 Unemployment Rate
United States	4.1%
Louisiana	4.0%
St. John Parish	6.2%
St. James Parish	5.9%
Iberville Parish	5.7%
Assumption Parish	5.3%
East Baton Rouge Parish	5.1%
Livingston Parish	4.4%
Ascension Parish	4.2%



REVENUES

As a result of the recent job market surge, Ascension Parish has also witnessed a rise in one of the largest revenue streams for the Sheriff’s Office, Ad Valorem Taxes (property taxes). An expanding job market yields the need for additional housing and urban development, providing a direct correlation to the increase of Ad Valorem Taxes within our community.



The State of Louisiana offers several tax abatements as an incentive to promote economic development. Two tax abatements that directly affect the Sheriff’s office are the Industrial Ad Valorem Tax Exemption Program (ITEP) and the Restoration Tax Abatement Program (RTA).

The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP) is an original state program, which offers an attractive tax incentive for manufacturers within the state. The program abates, up to ten years, local property taxes (ad valorem) on a manufacturer’s new investment and annual capitalized additions related to the manufacturing site. This exemption is granted per contract with the Louisiana Department of Economic Development and will specify the buildings and/or personal property items covered under the exemption.

The Restoration Tax Abatement Program (RTA) is an incentive created for municipalities and local governments to encourage the expansion, restoration, improvement, and development of existing structures in downtown development districts, economic development districts and historic districts. The RTA program abates, up to ten years, local property taxes (ad valorem) on the renovations and improvements of existing commercial structures and owner-occupied residences. The abatement of ad valorem taxes is on the increased value of the property from the restoration, improvement, development, or expansion of an existing structure.

<u>Tax Abatement/Refund Program</u>	<u>Amount of Taxes Abated During the Fiscal Year</u>
Industrial Tax Exemption Program	\$ 15,576,644
Restoration Tax Abatement Program	3,962
Total Tax Abatement	\$ 15,580,606

Even with tax abatements, ad valorem taxes have continued to rise. From 2015 to 2024, ad valorem taxes have risen 78%.

The same factors that have caused the increase in ad valorem taxes have also increased other revenue streams. As more job opportunities become available, the population will continue an upward climb, which grants the opportunity for enhanced spending in the area. These factors combined allow for an increase in the second highest revenue stream for the Ascension Parish Sheriff's Office, Sales Tax.

In 2025, the Sheriff's Office received \$20,111,423 in sales tax, a 49.91% increase over the \$13,415,403 received in 2016.



LONG-TERM FINANCIAL PLANNING

The annual budget is the foundation in planning for continued financial stability and is monitored on a consistent basis via the budget reporting process.

The Sheriff's Office is committed to building and maintaining a strategic reserve which at a minimum constitutes no less than two months of operating expenditures. For fiscal year ended 2025, the Sheriff's Office General Fund had an unassigned fund balance of \$51.9 million, which is greater than three times more than the recommended minimum by the GFOA.

The Sheriff's Office continues to move forward on several large capital improvement projects to further strengthen the department and to continue to grow with our surrounding community.

MAJOR INITIATIVES

District 3 Construction - As Ascension Parish continues to grow, the relocation of District 3 represents a crucial step in our commitment to providing exceptional service and support to our residents. This new facility will not only improve our operational efficiency but also ensure that we remain at the forefront of community safety and engagement.

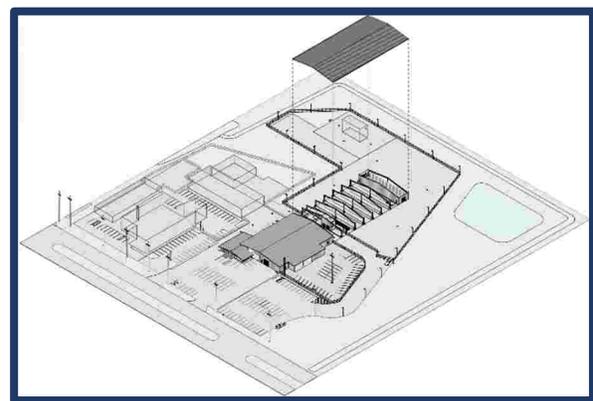


Training Center Expansion – As the Sheriff’s Office continues to invest in the development of its deputies and the safety of our community, the expansion of our Training Center at 9094 S. Saint Landry Road represents a major step forward. This project enhances our ability to deliver the highest quality training by adding new classroom space and modernized facilities designed to meet the evolving demands of law enforcement.



The expanded Training Center will not only support our deputies’ ongoing professional growth but also strengthen our commitment to operational excellence, readiness, and community service. From our advanced training classrooms to our multiple firearms ranges, this facility ensures that our deputies are equipped with the knowledge, skill, and confidence to serve Ascension Parish with integrity and excellence.

Fleet Operations Expansion – The expansion of our Fleet Operations Center will enhance operational readiness and improve our ability to maintain and support equipment effectively. This project ensures that resources are available when and where they’re needed, reducing downtime and increasing overall efficiency. This expansion enables better scheduling of maintenance for all equipment, supports mission-critical operations, and strengthens the organization’s capacity to respond quickly and reliably to operational demands enabling us to better serve the citizens of our parish.



RELEVANT FINANCIAL POLICIES

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

Relevant Financial Policies	
Budgeting	The budgeting policy was adopted to reflect the systematic approach of financial management by the creation and implementation of an annual comprehensive budget. The budget is adopted each fiscal year and presents a complete financial plan for the general fund and each special revenue fund having expenditures of \$500,000 or more.
Capital Assets	To clearly define what constitutes a capital asset, the capitalization threshold, and to provide guidance for the management of capital assets purchased by the Ascension Parish Sheriff’s Office.
Cash Handling	It is the policy of the Ascension Parish Sheriff’s Office to properly handle and document cash transactions and to maintain accurate records of cash transactions in order to protect the integrity of office operations and ensure the public trust.
Contractual Agreements	To provide guidance for the purchase of materials, supplies or construction of public works by and for the Ascension Parish Sheriff’s Office.
Credit Cards	Establishes minimum standards for possession and use of all credit cards to ensure compliance with internal control policies, allowable business uses, documentation requirements, required approvers, and the monitoring of card usage.
Grant Administration & Purchasing	Governs all grant related activity and expenditures to ensure the proper progression and accounting of financial expenditures in accordance with state and federal requirements.
Purchasing & Disbursements	Governs the initiation, authorization, and approval process for all purchases and disbursements.

AWARDS AND ACKNOWLEDGEMENTS

Awards

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Sheriff's Office for its annual comprehensive financial report for the fiscal year ended June 30, 2024, for the second year in a row. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements

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

Respectfully submitted,



Robert P. Webre
Sheriff



Kathleen LoCicero, CFE
Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Ascension Parish Sheriff's Office
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

PRINCIPAL ELECTED AND APPOINTED OFFICIALS

AS OF JUNE 30, 2025

SHERIFF

Robert “Bobby” Webre



EXECUTIVE OFFICER

Col. Paul Robert



DEPUTY CHIEF
Col. Donald Capello



DEPUTY CHIEF
Col. Laura Gremillion



DEPUTY CHIEF
Col. Cody Melancon

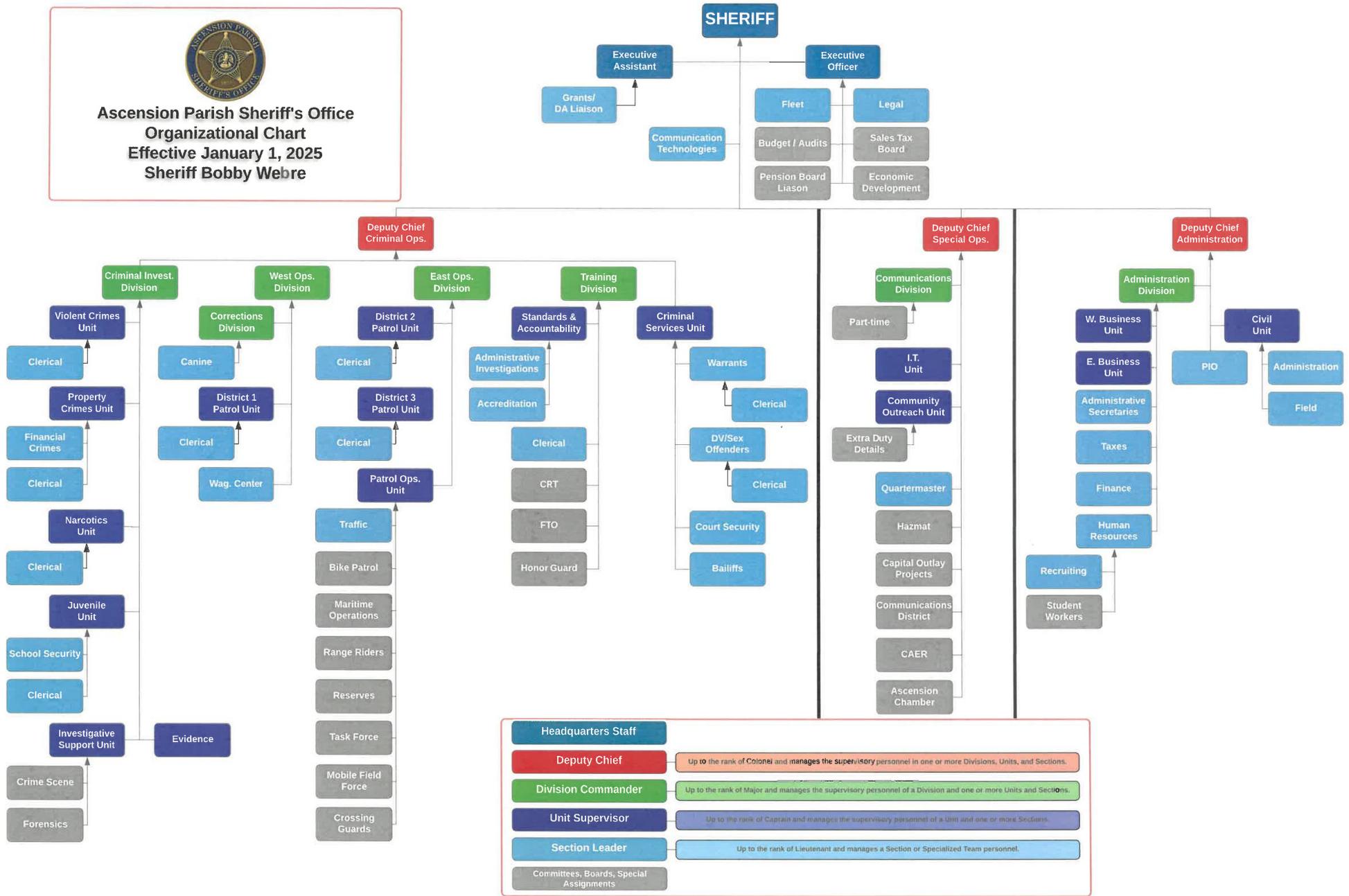


CHIEF FINANCIAL OFFICER
Kathleen LoCicero





Ascension Parish Sheriff's Office
Organizational Chart
Effective January 1, 2025
Sheriff Bobby Webre





FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

The Honorable Robert P. Webre
Ascension Parish Sheriff
Donaldsonville, Louisiana

Opinions

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

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff and to meet our 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 13, budgetary comparison information on page 53 through 54, the schedule of changes in net OPEB liability and related ratios on page 55, the schedule of proportionate share of the net pension liability (asset) to Sheriffs' Pension and Relief Fund on page 56, the schedule of employer's contributions to the Sheriffs' Pension and Relief Fund on page 57, and the notes to the required supplementary information on pages 58 through 60 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other 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 Sheriff's fiduciary information schedules on pages 61 through 63, sworn statement on page 64, the schedule of compensation, benefits and other payments to agency head on page 65, the justice system funding schedules on pages 66 through 68, and the budgetary comparison information on page 69 are presented in accordance with Louisiana Revised Statutes (LRS) 24:513(A)(3). In addition, LRS 24:515.2 requires the Justice System Funding Schedule – Receiving Entity and Justice System Funding Schedule – Collecting/Disbursing Entity to be presented. These schedules are presented for purpose of additional analysis and are not a required part of the 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance there on.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 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 to describe the scope of our testing on 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* in considering the Sheriff's internal control over financial reporting and compliance.

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
December 30, 2025

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

MANAGEMENT’S DISCUSSION AND ANALYSIS

Our analysis of the Ascension Parish Sheriff’s (Sheriff) financial performance provides an overview of the Sheriff’s financial activities for the fiscal year ended June 30, 2025. The Management’s Discussion and Analysis (MD&A) is designed to focus on the current year’s activities and currently known facts. This MD&A should be read in conjunction with the financial statements which begin on Exhibit A.

FINANCIAL HIGHLIGHTS

In 2025, the Sheriff’s government-wide activities experienced an 8% increase in revenues and a 1% increase in expenses compared to the prior year. The primary factors driving the increase in revenues are related to the increases in ad valorem (property) taxes, charges for services, and local grants. The increase in expenses was primarily related to personnel costs, such as salary and health insurance related increases. Throughout this period, the Sheriff has focused on maintaining a logical and thoughtful alignment of resources to continue to fulfill its purpose within the Parish of Ascension (“Parish”).

The major financial highlights for 2025 are as follows:

- Assets and deferred outflows of resources increased from \$104.3 million in 2024 to \$109.3 million in 2025, primarily due to the increase in cash of \$7.0 million and increase in capital assets and right of use assets of \$8.1 million. Deferred outflows of resources declined by approximately \$10.6 million in 2025.
- The primary government’s total net position increased by \$11.2 million during 2025 compared to \$6.7 million during 2024. The increase was primarily due to the increases in ad valorem taxes of \$2.9 million, intergovernmental grants of \$1.3 million and charges for services of \$1.1 million compared to 2024.
- As of the end of the year, the Sheriff’s General Fund reported a fund balance of \$51.9 million, which is an increase of \$4.5 million from the prior year’s fund balance of \$47.4 million. Of this fund balance, \$51.2 million is unassigned and can be used at the Sheriff’s discretion.
- The Sheriff also controls the daily operation, maintenance, and capital improvements of the Parish jail through a cooperative endeavor agreement with the Parish, through the Jail Maintenance Fund and the Jail Construction Fund. These two funds made up a fund balance of \$4.1 million to be used for jail operational costs and capital improvements.

Significant aspects of the Sheriff’s financial well-being for 2025 are detailed throughout this analysis.

USING THIS ANNUAL REPORT

The Sheriff's financial statements focus on the governmental unit as a whole (government-wide) and on the individual governmental fund. Both perspectives (government-wide and fund basis) allow the reader to address relevant questions, broaden a basis for comparison from year to year, and enhance the Sheriff's accountability.

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 15 and 16) provide information about the activities of the Sheriff and present a long-term view of the Sheriff's finances.

Fund financial statements start on page 17. For governmental activities, these statements depict how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Sheriff's operations in more detail than the government-wide statements by providing information about the Sheriff's General Fund.

The Sheriff's auditors have provided assurance in their independent auditors' report, located immediately preceding this MD&A, that the financial statements are fairly presented in all material respects. Varying degrees of assurance are being provided by the auditor regarding the Required Supplementary Information and Other Supplementary Information. A user of this report should read the independent auditors' report carefully to ascertain the level of assurance being provided for each part of this report.

Reporting on the Sheriff

Our analysis of the Sheriff as a whole begins on page 15. The Statement of Net Position and the Statement of Activities report information about the Sheriff and its activities in a way to determine if the Sheriff is in better condition as a result of the year's financial results. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting, which is similar to accounting methods used by most private-sector companies. All of the revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported in these statements for some items that will only result in cash flows in future fiscal periods.

These two statements report the Sheriff's net position and related changes. One can think of the Sheriff's net position—the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources—as one way to measure the Sheriff's financial position. Over time, increases or decreases in the Sheriff's net position are one indicator of whether its financial health is improving or deteriorating. One will need to consider other non-financial factors, such as changes in the Parish's ad valorem tax base, to assess the overall financial health of the Sheriff.

The Statement of Net Position and the Statement of Activities consist only of governmental activities.

Governmental activities - All of the Sheriff's basic services are reported here. Ad valorem and sales taxes finance the majority of these activities.

At June 30, 2025, the Sheriff's net position was \$47.8 million, of which \$14.7 million was considered unrestricted. Restricted net position is normally reported separately to show legal constraints from debt covenants and enabling legislation that limits the Sheriff's ability to use the net position for day-to-day operations. The Sheriff had restricted net position of approximately \$4.8 million as of June 30, 2025.

Our analysis of the primary government focuses on the net position and change in net position of the Sheriff's governmental activities as follows:

Ascension Parish Sheriff		Statement of Net Position	
		June 30, 2025 and 2024	
		Governmental	
		Activities	
		<u>2025</u>	<u>2024 (1)</u>
Current and other assets	\$	61,177,106	\$ 53,704,347
Capital and right-of-use-assets, net		<u>33,271,193</u>	<u>25,106,572</u>
Total assets		94,448,299	78,810,919
Deferred outflows of resources		<u>14,888,085</u>	<u>25,469,688</u>
Total assets and deferred outflows of resources	\$	<u><u>109,336,384</u></u>	\$ <u><u>104,280,607</u></u>
Current liabilities	\$	4,160,913	\$ 8,469,349
Long-term liabilities		<u>43,637,078</u>	<u>47,943,411</u>
Total liabilities		<u>47,797,991</u>	<u>56,412,760</u>
Deferred inflows of resources		<u>13,738,238</u>	<u>11,299,301</u>
Net position:			
Net investment in capital assets		28,343,583	21,616,810
Restricted		4,798,639	3,853,303
Unrestricted		<u>14,657,933</u>	<u>11,098,433</u>
Total net position		<u>47,800,155</u>	<u>36,568,546</u>
Total liabilities, deferred inflows of resources, and net position	\$	<u><u>109,336,384</u></u>	\$ <u><u>104,280,607</u></u>

(1) Restated - See Note 20.

Net position of the Sheriff’s governmental activities increased by approximately \$11.2 million during 2025. Unrestricted net position represents the part of the net position that can be used to finance day-to-day operations at the Sheriff’s discretion. The changes in net position are discussed later in this analysis.

The results of the past two year’s operations for the primary government as a whole, as reported in the Statement of Activities, are as follows:

Ascension Parish Sheriff Statement of Activities June 30, 2025 and 2024		Governmental Activities	
		2025	2024 (1)
Revenues			
Program revenues:			
Charges for services	\$	9,521,016	\$ 8,459,490
Operating grants and contributions		4,859,973	4,445,126
Capital grants		2,746,185	1,906,170
General Revenues:			
Taxes		50,560,390	47,776,343
Interest		2,024,698	2,049,094
Grants and contributions not restricted to specific program		1,902,433	1,620,360
Total revenues		71,614,695	66,256,583
Function/Program expenses:			
Public safety		60,383,086	59,572,001
Change in net position		11,231,609	6,684,582
Beginning net position, restated		36,568,546	29,883,964
Ending net position	\$	47,800,155	\$ 36,568,546

(1) Restated - See Note 20.

The increase in net position of \$11.2 million is primarily attributable to increases in tax revenues and charges for services and a change in valuation of net pension liability. Public safety expenses increased by \$811,100 when compared to 2024, primarily due to increases in personnel costs related to increased salaries, health insurance and pension costs, as well as increased repairs and maintenance conducted at the Parish jail.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

Reporting on the Sheriff's Most Significant Funds

Our analysis of the Sheriff's major funds begins on page 17 with the fund financial statements that provide detailed information about the most significant funds – not the Sheriff as a whole. Some funds are required to be established by State law, and the Sheriff establishes other funds to control and manage financial resources for particular purposes or to meet legal responsibilities for using certain funding sources.

Governmental funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. All of the Sheriff's basic services are reported in the General Fund. This fund is reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Sheriff's general government operations and the basic services it provides. Governmental fund information helps users determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs.

Notes to the financial statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements and can be found on Exhibit A-8.

Other information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning original and final budgetary comparisons to actual results for the year for the Sheriff's General Fund and Jail Maintenance special revenue fund can be found on Exhibit B and Exhibit B-1, respectively. Additionally, information regarding the Sheriff's the schedule of changes in net other post-employment benefits liabilities (OPEB) and related ratios, schedule of proportionate share of net pension liability and schedule of pension contributions can be found at Exhibits B-2 through B-4. Additional information regarding budgets; stewardship, compliance, and accountability; and net pension and OPEB liabilities is included in the notes to required supplementary information in Exhibit B-5.

The combining statements of fiduciary net position and changes in fiduciary net position for custodial funds are included in Exhibits C-1 and C-2, respectively. Exhibit C-3 confirms amount of cash on hand in the tax collector account. Information regarding the Sheriff's compensation is presented on Exhibit C-4. Additionally, the Justice System Funding Schedules as required by the State of Louisiana are located at Exhibits C-5 and C-6. Finally, the Jail Construction capital outlay comparing final budgetary comparisons is located at Exhibit C-7.

Financial Analysis of the General Fund

The general government operations of the Sheriff are accounted for in the General Fund. The focus of this fund is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Sheriff's financing requirements.

A summary of general governmental operations for 2025 and 2024 is as follows:

	(in thousands)				
	General Fund	Jail Maintenance	Jail Construction	2025 Total	2024 All Funds
Revenues and other financing sources	\$ 69,148	\$ 2,555	\$ 1,725	\$ 73,428	\$ 66,524
Expenditures and other financing uses	<u>64,681</u>	<u>2,172</u>	<u>1,193</u>	<u>68,046</u>	<u>61,676</u>
Net change in fund balance	4,467	383	532	5,382	4,848
Beginning fund balance, restated	<u>47,453</u>	<u>928</u>	<u>2,211</u>	<u>50,592</u>	<u>45,744</u>
Ending fund balance	<u>\$ 51,920</u>	<u>\$ 1,311</u>	<u>\$ 2,743</u>	<u>\$ 55,974</u>	<u>\$ 50,592</u>

The Sheriff's General Fund experienced a surplus of \$4.5 million during 2025. The increase in fund balance is primarily due to an increase in ad valorem taxes of \$2.9 million and an increase in other financing sources from lease liabilities issued of \$3.5 million. Overall public safety expenditures of the General Fund remained relatively stable compared to 2024. Capital outlay expenditures increased by approximately \$6.2 million in 2025. As of June 30, 2025, the fund balance of the General Fund was \$51.9 million, compared to the fund balance of \$47.5 million at June 30, 2024. Unassigned fund balance was \$51.2 million at June 30, 2025. Unassigned resources are available for utilization at the Sheriff's discretion to fund activities within the mission of the office.

The Sheriff maintains special revenue and capital outlay funds related to jail operations and improvements, which are funded through appropriations from the Parish and restricted for jail-related purposes, including future facility construction.

Sources of the governmental revenues are summarized below:

	(in thousands)			
	2025		2024	
<u>Source of revenues</u>	Revenue	%	Revenue	%
Taxes	\$ 50,560	73	\$ 47,776	74
Federal, state and local grants	7,561	11	6,411	10
Fees, charges for service, and commissions	9,521	14	8,487	13
Interest	2,025	2	2,049	3
Donations and other	<u>45</u>	<u>-</u>	<u>9</u>	<u>-</u>
Total	<u>\$ 69,712</u>	<u>100</u>	<u>\$ 64,732</u>	<u>100</u>

Revenues of the governmental funds increased by \$5.0 million, directly attributable to increased tax revenues, local grants, and fees from civil and criminal, communication, and feeding and keeping prisoners services.

Governmental expenditures increased by approximately \$6.4 million, or 10%, from \$61.7 million in 2024 to \$68.0 million in 2025. The increase is primarily a result of increases in personnel related cost of \$2.8 million and capital outlay expenditures of \$6.3 million.

Capital and Right of Use Assets

At June 30, 2025, the Sheriff had approximately \$33.3 million invested in capital assets and right of use assets, net of accumulated depreciation and amortization, comprised of buildings, office equipment, software, furniture, fleet vehicles, and leased equipment and vehicles. More detailed information about the Sheriff's capital assets and right of use assets is presented in Note 6 to the financial statements.

	(Restated)				Ending Balance
	Beginning Balance	Increases	Decreases	Transfers	
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 2,788,726	\$ 104,504	\$ -	\$ -	\$ 2,893,230
Construction in progress	520,526	6,824,651	(5,800)	-	7,339,377
Total capital assets, not being depreciated	<u>3,309,252</u>	<u>6,929,155</u>	<u>(5,800)</u>	<u>-</u>	<u>10,232,607</u>
Capital assets being depreciated:					
Buildings and improvements	17,500,314	-	-	-	17,500,314
Equipment and vehicles	20,515,444	1,151,222	(1,878,202)	311,443	20,099,907
Financed purchases	4,496,148	-	-	(311,443)	4,184,705
Total capital assets being depreciated	<u>42,511,906</u>	<u>1,151,222</u>	<u>(1,878,202)</u>	<u>-</u>	<u>41,784,926</u>
Less accumulated depreciation for:					
Buildings and improvements	3,555,433	593,726	-	-	4,149,159
Equipment and vehicles	17,464,792	1,207,808	(1,810,898)	115,275	16,976,977
Financed purchases	2,109,605	571,476	-	(115,275)	2,565,806
Total accumulated depreciation	<u>23,129,830</u>	<u>2,373,010</u>	<u>(1,810,898)</u>	<u>-</u>	<u>23,691,942</u>
Total capital assets, being depreciated, net	<u>19,382,076</u>	<u>(1,221,788)</u>	<u>(67,304)</u>	<u>-</u>	<u>18,092,984</u>
Right of use lease assets being amortized:					
Office space	120,000	-	(120,000)	-	-
Equipment and vehicles	3,865,957	3,475,992	(301,955)	-	7,039,994
Total lease assets, being amortized	<u>3,985,957</u>	<u>3,475,992</u>	<u>(421,955)</u>	<u>-</u>	<u>7,039,994</u>
Less accumulated amortization for:					
Office space	120,000	-	(120,000)	-	-
Equipment and vehicles	1,450,711	930,774	(287,093)	-	2,094,392
Total accumulated amortization	<u>1,570,711</u>	<u>930,774</u>	<u>(407,093)</u>	<u>-</u>	<u>2,094,392</u>
Total lease assets being amortized, net	<u>2,415,246</u>	<u>2,545,218</u>	<u>(14,862)</u>	<u>-</u>	<u>4,945,602</u>
Governmental activities capital assets, net	<u>\$ 25,106,574</u>	<u>\$ 8,252,585</u>	<u>\$ (87,966)</u>	<u>\$ -</u>	<u>\$ 33,271,193</u>

Long-term Liabilities

At the end of 2025, the Sheriff had \$43.6 million in long-term liabilities compared to \$54.3 million at the end of 2024, a decrease of \$10.7 million, as shown below:

	(Restated) June 30, 2024	Additions	Deletions	June 30, 2025	Due Within One Year
Governmental activities:					
Net pension liability	\$ 29,579,942	\$ -	\$ 9,882,218	\$ 19,697,724	\$ -
OPEB liability	16,481,168	-	2,699,002	13,782,166	650,878
Compensated absences	4,793,574	436,004	-	5,229,578	4,682,780
Financed purchases	1,004,807	-	851,861	152,946	152,946
Right of use leases	<u>2,483,925</u>	<u>3,475,992</u>	<u>1,185,253</u>	<u>4,774,664</u>	<u>1,344,141</u>
Total	<u>\$ 54,343,416</u>	<u>\$ 3,911,996</u>	<u>\$ 14,618,334</u>	<u>\$ 43,637,078</u>	<u>\$ 6,830,745</u>

More detailed information about the Sheriff's long-term liabilities is presented in Notes 7, 8, and 9 to the financial statements.

GENERAL FUND BUDGETARY HIGHLIGHTS

During fiscal year 2025, the Sheriff amended the General Fund budget to reflect changes occurring throughout the year. Total budgeted revenues were increased by \$6.0 million, with the most significant increases were related to sales tax revenues million and ad valorem (property) taxes, which were projected to increase by \$2.5 and \$1.6 million, respectively.

Actual expenditures were \$3.8 million, or 6%, over final budgeted amounts. During the year, budgeted expenditures were amended to decrease overall spending by \$9.4 million, primarily attributable to reductions in planned capital outlay.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The Sheriff is heavily dependent on property and sales tax collections within the Parish, which together account for approximately 79% of total operating revenues and other financing sources. For the 2026 fiscal year, General Fund revenues are budgeted to increase by \$47,000 compared to actual revenues for the year ended June 30, 2025, with tax revenues expected to increase by \$1.2 million. General Fund budgeted expenditures for fiscal year 2026 are expected to increase by \$9.2 million, primarily due to an increase in capital outlay. Capital outlay expenditures are budgeted to increase by \$4.4 million from the 2025 actual total of \$10.5 million, driven by multiple projects, including the District 3 Headquarters facility.

Contacting the Sheriff's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Sheriff's finances and to show accountability for the money it receives. Any questions about this report or requests for additional financial information should be directed to the Sheriff's office:

Sheriff Robert "Bobby" Webre	Phone:	(225) 473-8671
Ascension Parish Sheriff	Website:	www.ascensionsheriff.com
300 Houmas Street		
Donaldsonville, LA 70346		





BASIC FINANCIAL STATEMENTS



ASCENSION PARISH SHERIFF
 Donaldsonville, Louisiana
STATEMENT OF NET POSITION

June 30, 2025

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 53,735,403
Certificate of deposit	2,422,587
Receivables	4,273,681
Restricted cash:	
Cash - self insurance fund	348,557
Cash - equitable sharing	396,878
Capital assets - nondepreciable, net	10,232,607
Capital assets - depreciable, net	18,092,984
Right of use assets - amortizable, net	<u>4,945,602</u>
 Total assets	 <u>94,448,299</u>
DEFERRED OUTFLOWS OF RESOURCES	
Other post-employment benefits	6,453,305
Pension liability	<u>8,434,780</u>
 Total deferred outflows of resources	 <u>14,888,085</u>
 Total assets and deferred outflows of resources	 <u>\$ 109,336,384</u>
LIABILITIES	
Accounts payable and accrued liabilities	\$ 2,353,281
Due to Retired Employee Insurance Trust	281,046
Insurance claims payable	1,526,586
Long-term liabilities:	
Due within one year, financed purchases	152,946
Due within one year, right-of-use leases	1,344,141
Due in more than one year, right-of-use leases	3,430,523
Due within one year, compensated absences	4,682,780
Due in more than one year, compensated absences	546,798
Due within one year, other post-employment benefits liability	650,878
Due in more than one year, other post-employment benefits liability	13,131,288
Due in more than one year, net pension liability	<u>19,697,724</u>
 Total liabilities	 <u>47,797,991</u>
DEFERRED INFLOWS OF RESOURCES	
Other post-employment benefits	10,634,525
Pension liability	<u>3,103,713</u>
 Total deferred inflows of resources	 <u>13,738,238</u>
NET POSITION	
Net investment in capital assets	28,343,583
Restricted - self insurance fund	348,557
Restricted - equitable sharing	396,878
Restricted - jail operations	1,310,872
Restricted - jail construction	2,742,332
Unrestricted	<u>14,657,933</u>
 Total net position	 <u>47,800,155</u>
 Total liabilities, deferred inflows of resources, and net position	 <u>\$ 109,336,384</u>

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

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

STATEMENT OF ACTIVITIES

For the year ended June 30, 2025

	<u>Program Revenues</u>			<u>Capital Grants and Contributions</u>	<u>Net Expenses and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Governmental Activities</u>
Function/Program					
Primary Government:					
Governmental activities:					
Public safety	\$ 60,383,086	\$ 9,521,016	\$ 4,859,973	\$ 2,746,185	\$ (43,255,912)
General revenues:					
Taxes:					
Ad valorem					30,448,967
Sales					20,111,423
Interest					2,024,698
Grants and contributions not restricted to specific programs and miscellaneous revenues					<u>1,902,433</u>
Total general revenues					<u>54,487,521</u>
Change in net position					11,231,609
Net position - beginning of year, restated					<u>36,568,546</u>
Net position - end of year					<u>\$ 47,800,155</u>

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

ASCENSION PARISH SHERIFF
 Donaldsonville, Louisiana
BALANCE SHEETS
GOVERNMENTAL FUNDS

June 30, 2025

	General Fund	Jail Maintenance Fund	Jail Construction Fund	Total Governmental Fund
ASSETS				
Cash	\$ 49,498,474	\$ 1,478,748	\$ 2,758,181	\$ 53,735,403
Certificate of deposit	2,422,587	-	-	2,422,587
Receivables	4,273,681	-	-	4,273,681
Due from other funds	-	144,640	-	144,640
Restricted cash:				
Cash - self insurance fund	348,557	-	-	348,557
Cash - equitable sharing	396,878	-	-	396,878
Total assets	<u>\$ 56,940,177</u>	<u>\$ 1,623,388</u>	<u>\$ 2,758,181</u>	<u>\$ 61,321,746</u>
LIABILITIES				
Accounts payable and accrued liabilities	\$ 2,040,015	\$ 312,516	\$ 750	2,353,281
Due to Retired Employee Insurance Trust	281,046	-	-	281,046
Due to Jail Maintenance Fund	129,541	-	15,099	144,640
Insurance claims payable	1,526,586	-	-	1,526,586
Total liabilities	<u>3,977,188</u>	<u>312,516</u>	<u>15,849</u>	<u>4,305,553</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - operating grants	<u>1,043,122</u>	<u>-</u>	<u>-</u>	<u>1,043,122</u>
FUND BALANCE				
Restricted	745,435	1,310,872	2,742,332	4,798,639
Unassigned	51,174,432	-	-	51,174,432
Total fund balance	<u>51,919,867</u>	<u>1,310,872</u>	<u>2,742,332</u>	<u>55,973,071</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 56,940,177</u>	<u>\$ 1,623,388</u>	<u>\$ 2,758,181</u>	<u>\$ 61,321,746</u>

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

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

**RECONCILIATION OF THE GOVERNMENTAL FUND
BALANCE SHEETS TO THE STATEMENT OF NET POSITION**

June 30, 2025

Total fund balance - governmental funds (Exhibit A-2)		\$ 55,973,071
Capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds, net of accumulated depreciation.		28,325,591
Right of use assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds, net of accumulated amortization.		4,945,602
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.		1,043,122
Financed purchases, right of use lease liabilities, pension, other post-employment benefits, legal claims and judgments and compensated absences related obligations are not due and with current resources and, therefore, are not reported in governmental funds.		
Financed purchases	(152,946)	
Right-of-use leases	(4,774,664)	
Deferred outflows related to pension liability	8,434,780	
Deferred inflows related to pension liability	(3,103,713)	
Deferred outflows related to OPEB liability	6,453,305	
Deferred inflows related to OPEB liability	(10,634,525)	
Net pension liability	(19,697,724)	
Net other post-employment benefits	(13,782,166)	
Compensated absences	(5,229,578)	(42,487,231)
Net position of governmental activities (Exhibit A)		<u>\$ 47,800,155</u>

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

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS

For the year ended June 30, 2025

	General Fund	Jail Maintenance Fund	Jail Construction Fund	Total Governmental Fund
REVENUES				
Ad valorem taxes	\$ 30,448,967	\$ -	\$ -	\$ 30,448,967
Sales taxes	20,111,423	-	-	20,111,423
Intergovernmental:				
Federal grants	428,930	-	-	428,930
State grants:				
State revenue sharing	464,165	-	-	464,165
State supplemental pay	1,460,207	-	-	1,460,207
Local grants	1,065,000	2,500,000	1,643,000	5,208,000
Fees, charges, and commissions for service:				
Feeding and keeping prisoners	2,527,873	-	-	2,527,873
Municipal law enforcement fees	1,786,887	-	-	1,786,887
Communication fees	1,048,555	-	-	1,048,555
Civil and criminal fees	1,594,760	-	-	1,594,760
Reimbursements	1,069,825	-	-	1,069,825
Commissions	772,275	-	-	772,275
Other fees and charges	624,957	999	-	625,956
Transportation of prisoners	76,435	-	-	76,435
Court attendance	18,450	-	-	18,450
Interest	1,888,578	54,171	81,949	2,024,698
Donations	44,856	-	-	44,856
Total revenues	<u>65,432,143</u>	<u>2,555,170</u>	<u>1,724,949</u>	<u>69,712,262</u>
EXPENDITURES				
Public safety:				
Personnel services and related benefits	41,855,773	277,310	-	42,133,083
Operating services	2,989,560	1,175,967	-	4,165,527
Materials and supplies	7,195,462	718,630	106,750	8,020,842
Debt service:				
Principal	2,037,114	-	-	2,037,114
Interest	139,423	-	-	139,423
Capital outlay	10,464,038	-	1,086,531	11,550,569
Total expenditures	<u>64,681,370</u>	<u>2,171,907</u>	<u>1,193,281</u>	<u>68,046,558</u>
Excess of revenue over expenditures	<u>750,773</u>	<u>383,263</u>	<u>531,668</u>	<u>1,665,704</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	239,494	-	-	239,494
Lease liabilities issued	3,475,992	-	-	3,475,992
Total other financing sources (uses)	<u>3,715,486</u>	<u>-</u>	<u>-</u>	<u>3,715,486</u>
Change in fund balance	4,466,259	383,263	531,668	5,381,190
FUND BALANCE				
Beginning of year	<u>47,453,608</u>	<u>927,609</u>	<u>2,210,664</u>	<u>50,591,881</u>
End of year	<u>\$ 51,919,867</u>	<u>\$ 1,310,872</u>	<u>\$ 2,742,332</u>	<u>\$ 55,973,071</u>

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

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

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

For the year ended June 30, 2025

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

Net change in fund balance - governmental fund (Exhibit A-4)	\$	5,381,190
<p>Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation.</p>		
Capital outlay	8,074,577	
Right-of-use asset capital outlay	3,475,992	
Depreciation/amortization expense	<u>(3,303,784)</u>	8,246,785
<p>The net effect of various transactions involving capital assets, such as sales, trade-ins and donations, is to decrease net position.</p>		
Loss on disposal of capital assets		(82,164)
<p>The issuance of long-term debt for capital leases provides current financial resources to governmental funds. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, payment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.</p>		
Proceeds from issuance of right-of-use leases	(3,475,992)	
Payments on principal on financed purchases/right-of-use assets	<u>2,037,114</u>	(1,438,878)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Accrued compensated absences	(436,004)	
Other postemployment benefits	422,364	
Pensions	<u>(2,606,787)</u>	(2,620,427)
Non-employer contributions to the cost-sharing pension plan		<u>1,745,103</u>
Change in net position of governmental activities (Exhibit A-1)	\$	<u><u>11,231,609</u></u>

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

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

June 30, 2025

	<u>Fiduciary Funds</u>
ASSETS	
Cash	\$ 4,473,220
Investments	6,522,735
Due from General Fund	<u>281,046</u>
Total assets	<u>\$ 11,277,001</u>
 NET POSITION RESTRICTED FOR TAXING BODIES AND OTHERS	 <u>\$ 11,277,001</u>

The accompanying notes to financial statements
are an integral part of this statement

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS
CUSTODIAL FUNDS**

For the year ended June 30, 2025

	<u>Custodial Funds</u>
ADDITIONS	
Taxes and fees paid to tax collector	\$ 223,667,842
Sheriff sales and fees	9,859,188
Fines and court costs	2,845,348
Interest	1,883,211
Employer contributions	457,103
Licenses and fees	374,458
Inmates	228,238
Bonds	<u>196,855</u>
Total additions	<u>239,512,243</u>
DEDUCTIONS	
Taxes and fees distributed to taxing bodies and others	224,643,944
Settled deposits	13,533,765
Fees	<u>33,193</u>
Total deductions	<u>238,210,902</u>
Change in net position	1,301,341
Net position - beginning of year	<u>9,975,660</u>
Net position - end of year	<u><u>\$ 11,277,001</u></u>

The accompanying notes to financial statements
are an integral part of this statement



NOTES TO THE FINANCIAL STATEMENTS



**ASCENSION PARISH SHERIFF
DONALDSONVILLE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Statement Presentation

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

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

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

Reporting Entity

For financial reporting purposes, the Sheriff's basic financial statements include all funds that are controlled by the Sheriff as an independently elected Parish official. As an independently elected official, the Sheriff is solely responsible for the operations of his office. Other than certain operating expenditures of the Sheriff that are paid or provided by the Parish as required by Louisiana Law, the Sheriff is financially independent. Accordingly, the Sheriff is a primary government for reporting purposes.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation

The accompanying financial statements of the Sheriff have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The Sheriff's financial statements comply with GASB approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Some of the significant items in the Statements include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Sheriff's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Sheriff's activities.
- A change in the fund financial statements to focus on the major funds.

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the Sheriff). The government-wide presentation focuses primarily on the sustainability of the government as an entity and the changes in aggregate financial position resulting from activities of the fiscal period. These statements include all the non-fiduciary financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting.

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. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (1) fees, fines, commissions and charges paid by the recipients of goods or services offered by the programs and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements are very similar to the traditional government fund statements as prepared by governments prior to the issuance of GASB No. 34. Emphasis is now on the major funds in either the governmental or business-type categories. Statements for each fund category: governmental, business-type, and fiduciary are presented separately. Nonmajor funds (by category) or fund type are summarized into a single column in the basic financial statements. The Sheriff does not have any business-type or nonmajor funds in 2025.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Fund Financial Statements (Continued):

The daily operations of the Sheriff are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues and expenditures. Funds are organized into three major categories: governmental, proprietary and fiduciary. The Sheriff does not have any proprietary funds.

A fund is considered major if it is the primary operating fund of the Sheriff (the General Fund) or meets the following criteria:

- Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental fund or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

If a fund does not meet the criteria above, it is classified as a nonmajor fund according to governmental reporting standards. The Sheriff may elect to report a nonmajor fund as a major fund in the financial statements based on the nature of fund operations or if the Sheriff considers the fund to be an integral component to its operations.

Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be expended and the means by which spending activities are controlled. The various funds of the primary government presented in the financial statements are described as follows:

Governmental Fund Types

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:5523, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are ad valorem taxes levied by the law enforcement district and sales taxes. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, and feeding, keeping, and transportation of prisoners, et cetera. General operating expenditures are paid from this fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Fund Financial Statements (Continued):

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted, committed, or assigned to expenditures for specified purposes. The only special revenue fund noted is the Jail Maintenance Fund, which is considered a major fund.

Capital Outlay Funds - Capital outlay funds are used to account for the acquisition or construction of jail facilities and infrastructure. The Jail Construction Fund is also considered a major fund.

Fiduciary Fund Types

The fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category are custodial funds. The custodial funds are used as depositories for civil suits, cash bonds, taxes, fees, deferred compensation plan, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The custodial funds use the economic resources measurement focus and modified accrual basis of accounting.

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

Ascension Parish Sheriff's Retired Employees Insurance Trust Fund

This fund has the fiduciary responsibility to administer the Sheriff's single-employer defined benefit plan for the purpose of providing retiree health benefits as other post-employment benefit (OPEB) plan for the Sheriff's retirees. In 2025, the Sheriff's General Fund contributed \$457,103 to the trust to fund the future cost of retiree health benefits.

Basis of Accounting and Measurement Focus

Government-wide Financial Statements

The government-wide financial statements and fiduciary fund statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Sheriff gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, sales taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting and Measurement Focus (Continued)

Government-wide Financial Statements (Continued)

Sales taxes are recorded when in the possession of the intermediary collecting agent. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds.

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent if not paid by each December 31st. The taxes are generally collected in December, January, and February of each fiscal year.

The Sheriff collects a one-half of one percent (½%) parish-wide sales and use tax with the net proceeds, after deducting costs of collection and administration, dedicated and used for public safety purposes including, but not limited to, employment of deputies, deputy salary increases, capital improvements, law enforcement equipment acquisition, general expenses of the Sheriff's office and any other lawful expenses. The tax, approved by voters on July 18, 1998, was effective from and after October 1, 1998.

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

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

Expenditures

The Sheriff's primary expenditures include salaries and other personnel-related costs, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time of purchase.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Unearned Revenues

Unearned revenues arise when resources are received by the Sheriff before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Sheriff has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized. The Sheriff has no unearned revenue as of June 30, 2025.

Budget Practices

The proposed budget for the year ended June 30, 2025, was made available for public inspection and comments from taxpayers at the Sheriff's office on June 5, 2025. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 12 days prior to the public hearing, which was held at the Sheriff's office on June 17, 2025, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

The annual operating budget, prepared on the modified accrual basis, covers the General Fund, Jail Maintenance Fund, and Jail Construction Fund. Budget amendments are approved and are included in the financial statements.

In connection with budget preparation, a portion of the unassigned fund balance of an individual fund may be committed for expenditures of the subsequent year to balance the legally adopted operating budget of that fund. Formal budget integration within the accounting records is employed as a management control device, and budget amounts included in the accompanying financial statements reflect the original adopted budget and all subsequent amendments.

Encumbrances

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the appropriation, is not employed.

Cash and Cash Equivalents

Cash includes amounts in demand deposit accounts, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments

State statutes authorize the Sheriff to invest in collateralized certificates of deposit, government-backed securities, commercial paper, and mutual funds consisting solely of government-backed securities. Investments in certificates of deposit are recorded at fair value in the statement of net position.

Capital Assets

All capital assets are capitalized at historical cost or estimated historical costs for assets where actual cost is not available. Donated capital assets are recorded at acquisition at the date of donation. The Sheriff maintains a threshold level of \$5,000 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Capital assets are recorded in the government-wide financial statements but are not reported in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings	40 years
Building Improvements	20-30 years
Vehicles	3-15 years
Equipment	5-7 years

Subscription Assets

Subscription assets are a result of subscription-based information technology agreements (SBITAs) in which the Sheriff has entered into a contract with a vendor that conveys control of the right to use to the vendor's nonfinancial asset (the underlying asset) as specified by the subscription for a period of time in an exchange or exchange-like transaction. Such assets are reported on the government-wide financials statements, net of amortization. Subscription assets are amortized at the lesser of the useful life or contract term. The Sheriff's SBITAs are considered to be immaterial to the financial statements.

Right-of-Use Assets

Right of use assets are a result of leases in which the Sheriff has entered into a contract with a lessor that conveys control of the right to use the lessor's nonfinancial asset (the underlying asset) as specified by the contract for a period of time in an exchange or exchange-like transaction. Such assets are reported on the government-wide financials statements, net of amortization. Right-of-use assets are amortized at the lesser of the useful life or lease term.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfund Receivables and Payables

During the course of operations, transactions may occur between individual funds. Those related to short-term borrowings are classified as “due from other funds” or “due to other funds” on the balance sheet. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

Compensated Absences

The Sheriff accounts for compensated absences in accordance with GASB Statement No. 101, *Compensated Absences*.

A liability for compensated absences is recognized in the government-wide financial statements for leave that has been earned and is attributable to services already rendered, and for which it is probable that the Sheriff will make payments or otherwise sacrifice resources. Compensated absences include accumulated annual leave, compensatory time, and sick leave that is payable upon retirement or separation based on years of service.

The compensated absences liability includes amounts for employees who currently are eligible to receive termination payments as well as those who are expected to become eligible in the future. The liability is measured using employees’ pay rates and related payroll costs in effect at the financial statement date.

In the governmental fund financial statements, compensated absences are reported only to the extent they are due and payable at year-end. The long-term portion of the liability is reported in the government-wide financial statements.

Annual leave is earned on a per pay period basis according to years of service. Annual leave may be used for vacation or other personal leave, subject to supervisory approval.

Upon separation or retirement, unused annual leave is payable subject to the following limits:

- Employees with 12 or more years of service may be paid for up to 160 hours of unused annual leave.
- Employees with fewer than 12 years of service may be paid for up to 80 hours of unused annual leave.

Effective January 1, 2019, unused annual leave does not roll over to sick leave.

Sick leave is earned on a per pay period basis according to years of service. Unused sick leave is payable upon retirement or separation based on years of service, in accordance with the Sheriff’s personnel policies. Accordingly, accumulated sick leave is included in the compensated absences liability.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences (Continued)

The cost of compensated absences is recognized as an expenditure in the General Fund when payments are made. In the government-wide financial statements, the cost of compensated absences is recognized as the leave is earned.

Pension and Retirement Plans

The Sheriff is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 8. 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 and deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

Other Postemployment Benefits

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The Sheriff recognized the cost of providing these retiree benefits as expenditures in the General Fund when paid during the year.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position will sometimes report 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(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. See Note 8 for additional information on deferred outflows of resources related to defined benefit pension plans and Note 9 for additional information on deferred outflows of resources related to the OPEB liability.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. See Note 8 for additional information on deferred inflows of resources related to defined benefit pension plans and Note 9 for additional information on deferred inflows of resources related to the OPEB liability.

Interfund Transfers

Transfers between funds are included in the budgets of such funds. In those cases where repayment is expected, the advances are accounted for through the various interfund accounts. The Sheriff did not make any interfund transfers during the fiscal year ended June 30, 2025.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-wide Net Position

Government-wide net position is divided into three components:

- Net investment in capital assets – Consists of net capital assets reduced by the outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.
- Restricted net position – Net position is considered restricted if their use is constrained to a particular purpose. Restrictions can be imposed by either external organization such as creditors (such as debt covenants), grants, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

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

Governmental Fund Balances

In the fund financial statements, governmental fund equity is classified as fund balance. Accounting standards require governmental fund balances to be recorded in as many as five classifications as listed below:

- Nonspendable – Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- Restricted – Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- Committed – Amounts that can be used only for specific purposes determined by a formal decision of the Sheriff, which is the highest level of decision-making authority.
- Assigned – Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- Unassigned – All other spendable amounts.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Fund Balances (Continued)

When expenditures are incurred for purposes for which restricted, committed, assigned, or unassigned amounts are available, the Sheriff's office reduces restricted amounts first, committed amounts second, followed by assigned amounts, and finally unassigned amounts, as needed, unless the Sheriff has provided otherwise in its committed or assignment actions. The General Fund is the only fund allowed to have a positive unassigned fund balance.

Estimates

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

Current Accounting Standards Implemented

During the year, the Sheriff implemented policies established under GASB Statement No. 101, *Compensated Absences*. The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences. The adoption of this statement resulted in an increase of compensated absences balances as previously reported at July 1, 2024. See Note 20.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Current Accounting Standards Implemented (Continued)

Additionally, during the year, the Sheriff implemented policies established under GASB Statement No. 102, *Certain Risk Disclosures*. This Statement establishes disclosure requirements regarding concentrations and constraints that could expose a government to certain risks of loss or limit its ability to provide services or meet obligations. Disclosures are required when (1) a concentration or constraint is known to the government prior to the issuance of the financial statements, (2) the concentration or constraint makes the reporting unit vulnerable to the risk of a substantial impact, and (3) an event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur with 12 months of the date the financial statements are issued. This Statement has no impact on the Sheriff's financial statements for the year ended June 30, 2025.

Subsequent Events

In preparing the financial statements, the Sheriff has evaluated subsequent events and transactions for potential recognition or disclosure through December 30, 2025, which was the date the financial statements were available to be issued.

NOTE 2 - LEVIED TAXES

The Sheriff is the ex-officio tax collector of the Parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied in October and billed to the taxpayers in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of the Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor and legislative pension fund contributions. The Sheriff has authorized and levied an ad valorem tax of 14.48 mills.

NOTE 3 - CASH AND CASH EQUIVALENTS

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

Governmental Funds:	
Petty Cash	\$ 11,400
Interest - bearing demand deposits	<u>53,724,003</u>
Total governmental funds	53,735,403
 Fiduciary Funds:	
Interest - bearing demand deposits	<u>4,473,220</u>
Total cash and cash equivalents	<u>\$ 58,208,623</u>

Restricted cash totaling \$745,435 as of June 30, 2025 is held in interest bearing demand deposit accounts in the General Fund.

These deposits are stated at cost, which approximates market.

NOTE 3 - CASH AND CASH EQUIVALENTS (CONTINUED)

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned to it. 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 Sheriff does not have a policy for custodial credit risk. At June 30, 2025, the Sheriff has \$62,660,317 in deposits (collected) bank balance. The deposits were secured from risk by federal deposit insurance and pledged securities. As of June 30, 2025, the Sheriff's bank balance was not exposed to custodial credit risk.

NOTE 4 - CERTIFICATE OF DEPOSIT

Certificate of deposit totaled \$2,422,587 at June 30, 2025. Initial maturity at purchase of the certificate of deposit is six months. The certificate of deposit currently matures on October 19, 2025. At June 30, 2025 the interest rate is 2.50% per annum, with interest accrued monthly and paid at maturity.

NOTE 5 - RECEIVABLES

Receivables as of June 30, 2025 are as follows:

	<u>Amount</u>
Sales tax	\$ 1,740,684
Grants	1,252,838
Fees, charges, and commissions for service	1,036,084
State supplemental pay	<u>244,076</u>
	<u>\$ 4,273,681</u>

(Continued)

NOTE 6 - CAPITAL ASSETS

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

	(Restated)				Ending Balance
	Beginning Balance	Increases	Decreases	Transfers	
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 2,788,726	\$ 104,504	\$ -	\$ -	\$ 2,893,230
Construction in progress	520,526	6,824,651	(5,800)	-	7,339,377
Total capital assets, not being depreciated	<u>3,309,252</u>	<u>6,929,155</u>	<u>(5,800)</u>	<u>-</u>	<u>10,232,607</u>
Capital assets being depreciated:					
Buildings and improvements	17,500,314	-	-	-	17,500,314
Equipment and vehicles	20,515,444	1,151,222	(1,878,202)	311,443	20,099,907
Financed purchases	4,496,148	-	-	(311,443)	4,184,705
Total capital assets being depreciated	<u>42,511,906</u>	<u>1,151,222</u>	<u>(1,878,202)</u>	<u>-</u>	<u>41,784,926</u>
Less accumulated depreciation for:					
Buildings and improvements	3,555,433	593,726	-	-	4,149,159
Equipment and vehicles	17,464,792	1,207,808	(1,810,898)	115,275	16,976,977
Financed purchases	2,109,605	571,476	-	(115,275)	2,565,806
Total accumulated depreciation	<u>23,129,830</u>	<u>2,373,010</u>	<u>(1,810,898)</u>	<u>-</u>	<u>23,691,942</u>
Total capital assets, being depreciated, net	<u>19,382,076</u>	<u>(1,221,788)</u>	<u>(67,304)</u>	<u>-</u>	<u>18,092,984</u>
Right of use lease assets being amortized:					
Office space	120,000	-	(120,000)	-	-
Equipment and vehicles	3,865,957	3,475,992	(301,955)	-	7,039,994
Total lease assets, being amortized	<u>3,985,957</u>	<u>3,475,992</u>	<u>(421,955)</u>	<u>-</u>	<u>7,039,994</u>
Less accumulated amortization for:					
Office space	120,000	-	(120,000)	-	-
Equipment and vehicles	1,450,711	930,774	(287,093)	-	2,094,392
Total accumulated amortization	<u>1,570,711</u>	<u>930,774</u>	<u>(407,093)</u>	<u>-</u>	<u>2,094,392</u>
Total lease assets being amortized, net	<u>2,415,246</u>	<u>2,545,218</u>	<u>(14,862)</u>	<u>-</u>	<u>4,945,602</u>
Governmental activities capital assets, net	<u>\$ 25,106,574</u>	<u>\$ 8,252,585</u>	<u>\$ (87,966)</u>	<u>\$ -</u>	<u>\$ 33,271,193</u>

For the year ended June 30, 2025, depreciation and amortization expense was \$3,303,784, which was charged to public safety on the statement of activities.

Lease Obligations

As of June 30, 2025, the Sheriff has capitalized equipment, vehicles and office space acquired through right of use leases with a cost of \$7,039,994 and corresponding accumulated amortization of \$2,094,393. Amortization expense for these assets was \$930,775 in 2025.

NOTE 7 - LONG-TERM DEBT

The following is a summary of debt transactions of the Sheriff for the year ended June 30, 2025:

	(Restated) June 30, 2024	Additions	Deletions	June 30, 2025	Due Within One Year
Governmental activities:					
Net pension liability	\$ 29,579,942	\$ -	\$ 9,882,218	\$ 19,697,724	\$ -
OPEB liability	16,481,168	-	2,699,002	13,782,166	650,878
Compensated absences	4,793,574	436,004	-	5,229,578	4,682,780
Financed purchases	1,004,807	-	851,861	152,946	152,946
Right of use leases	<u>2,483,925</u>	<u>3,475,992</u>	<u>1,185,253</u>	<u>4,774,664</u>	<u>1,344,141</u>
Total	<u>\$ 54,343,416</u>	<u>\$ 3,911,996</u>	<u>\$ 14,618,334</u>	<u>\$ 43,637,078</u>	<u>\$ 6,830,745</u>

Long-term debt obligations for the primary government at June 30, 2025, is comprised of financed purchases of \$152,946 for law enforcement equipment, right of use lease obligations of \$4,527,711 for fleet vehicles, and \$246,953 for radio towers.

Financed Purchases

Leases related to law enforcement equipment such as body cameras, tasers, and radios are leased to own for a 36- to 60-month lease period, with an interest rate ranging from 2.100% to 2.290%. Monthly payments range from \$8,935 to \$58,250 on such law enforcement equipment.

The Sheriff incurred interest expense totaling \$15,470 on law enforcement equipment in 2025.

Right of Use Leases

Leases related to fleet vehicles have terms ranging from four to five years, with interest rates between 2% and 8% and monthly payments ranging from \$218 to \$984. These leases are presented as right of use assets on the financial statements. The Sheriff incurred \$123,953 of interest expense related to fleet vehicle right of use leases in 2025.

Leases related to the use of radio towers are classified as right of use leases. The Sheriff has two radio tower leases with 60-month terms, with monthly payments of \$1,292 and \$2,824, respectively, both of which expire in May 2027. No interest expense was incurred on these leases for the year ended June 30, 2025.

(Continued)

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Debt Service Requirements to Maturity

The annual requirements to amortize debt outstanding at June 30, 2025, are as follows:

Year	Financed Purchases		Right of Use		Total Principal	Total Interest
	Principal	Interest	Principal	Interest		
2026	\$ 152,946	\$ 2,295	\$ 1,344,141	\$ 156,727	\$ 1,336,436	\$ 140,315
2027	-	-	1,181,989	112,536	945,052	89,977
2028	-	-	1,073,358	235,470	856,251	52,818
2029	-	-	723,095	105,585	569,924	22,389
2030	-	-	452,081	40,352	348,382	5,214
	<u>\$ 152,946</u>	<u>\$ 2,295</u>	<u>\$ 4,774,664</u>	<u>\$ 650,670</u>	<u>\$ 4,056,045</u>	<u>\$ 310,713</u>

NOTE 8 - PENSION AND RETIREMENT PLANS

The Sheriff is a participating employer in the Louisiana Sheriff's Pension and Relief Fund (Fund), which is a cost-sharing defined benefit pension plan. The Fund is a public corporation created in accordance with the provision of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits. The Fund is governed by a Board of Trustees composed of 14 elected members and two legislators who serve as ex-officio members, all of whom are voting members.

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

Plan Description

The Fund is the administrator of a cost-sharing, multiple employer defined benefit plan. The plan provides retirement, disability and survivor benefits to employees of sheriff's offices throughout the state of Louisiana, employees of the Louisiana Sheriff's Association and the Fund's office as provided for in LRS 11:2171. Eligibility for retirement benefits and the computation of retirement benefits are provided for in LRS 11:2178.

Cost of Living Provisions

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.

NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)

Funding Policy

According to state statute, contribution requirements for all employers are actuarially determined each year. For the plan year ending June 30, 2024, the actual employer contribution rate was 11.50%. In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the plan year ended June 30, 2024.

Plan members are required by state statute to contribute 10.25% of their annual covered salary and the Sheriff is required to contribute at an actuarially determined rate.

As of April 1, 1996, the Sheriff also pays the employees contribution percentage. Contributions to the Fund also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Sheriff's contributions to the Fund for the years ending June 30, 2025, 2024, and 2023 were \$3,305,972, \$3,164,649, and \$3,103,192, respectively. The Sheriff's contributions paid for the employees' contribution to the Fund for the years ending June 30, 2025, 2024, and 2023, were \$2,946,630, \$2,820,666, and \$2,765,814, respectively. The net pension liability is typically liquidated through the General Fund.

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

At June 30, 2025, the Sheriff reported a liability of \$19,697,724 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 the contribution effort of the Sheriff relative to the contribution effort of all participating employers during the measurement period. At June 30, 2024, the Sheriff's proportion was 3.260%, which was a decrease of 0.106% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Sheriff recognized pension expense of \$2,606,787.

NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (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	\$ 3,911,200	\$ 447,322
Changes of assumptions	998,714	-
Net difference between projected and actual earnings on pension plan investments	-	1,858,437
Changes in proportion and differences between employer contributions and proportionate share of contributions	218,894	797,954
Differences between allocated and actual contributions	-	-
Employer contributions subsequent to the measurement date	3,305,972	-
	\$ 8,434,780	\$ 3,103,713

The Sheriff reported a total of \$3,305,972 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2024 which will be recognized as a reduction in net pension liability in the year ended June 30, 2025.

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

Year	LSRPF
2025	\$ 257,059
2026	4,885,397
2027	(1,420,547)
2028	(1,696,814)
	\$ 2,025,095

Actuarial Assumptions

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.

NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions (Continued)

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 summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity securities	62%	4.29%
Fixed income	25%	1.33%
Alternatives	13%	.82%
Total	100%	6.44%
Inflation		2.51%
Expected Arithmetic Nominal Return		8.95%

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal Method
Expected Remaining Service Lives	5 years
Investment Rate of Return	6.85% net of investment expenses, including inflation
Projected Salary Increase	5.00% (2.50% Inflation, 2.50% Merit)
Mortality	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled retirees, each with full generational projection using the appropriate MP2019 scale.</p>

NOTE 8 - PENSION AND RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions (Continued)

Cost of Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the system 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.

Discount Rate

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

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

The following table presents the Sheriff's proportionate share of the net pension liability (NPL) using the discount rate of the Retirement Fund as well as what the Sheriff's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by the Retirement Fund:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
LSPRF			
Discount Rates	5.85%	6.85%	7.85%
Shares of Net Pension Liability	<u>\$ 42,649,724</u>	<u>\$ 19,697,724</u>	<u>\$ 556,392</u>

Amounts Payable to Pension Plan

The Sheriff had a payable to the Fund totaling \$1,669,957 at June 30, 2025.

(Continued)

NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan Description

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The 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 Codification Section P52 *Postemployment Benefits Other Than Pensions – Reporting for Benefits Not Provided Through Trusts That Meet Specified Criteria – Defined Benefit*.

Benefits Provided

Medical, dental, and life insurance benefits are made available to employees upon actual retirement. The employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: For employees prior to January 1, 2012, the earlier of attainment of 30 years of service at any age, or the attainment of 55 and 12 years of service. For employees hired on or after January 1, 2012, the earlier of attainment of age 62 and 12 years of service, age 60 and 20 years of service, or age 62 and 12 years of service, or age 55 and 30 years of service.

Life insurance coverage is provided to retirees based on a blended rate (active and retired). The amount of insurance coverage while active is continued after retirement, but retiree insurance coverage amounts are reduced at age 65 to 65% of the original amount, to 50% of the original amount at age 70, to 30% of the original amount at age 75, and to 20% of the original amount at age 80. The employer pays 100% of the "cost" of the retiree life insurance, but since the "cost" is based on the blended rates, there is an implicit employer subsidy to the extent that the higher retiree rates are diluted by the lower active rates.

Employees Covered by Benefit Terms

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

Inactive employees or beneficiaries currently receiving benefit payments	81
Active employees	<u>353</u>
	<u>434</u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$13,782,166 was measured as of June 30, 2025 and was determined by an actuarial valuation as of July 1, 2024.

The other postemployment benefits liability is typically liquidated through the General Fund.

**NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)**

Actuarial Value of OPEB Plan Assets

Since the Sheriff 's OPEB plan is being funded quarterly based on a percentage of taxes collected monthly. The actuarial value of plan assets is \$6,522,735 as of June 30, 2025. The General Fund has accrued a contribution of \$281,046, to the Retired Employees Insurance Trust, as of June 30, 2025, which is included in the plan asset value above.

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	2.5%
Salary increases	3.0%, including inflation
Discount rate	3.93% annually (previous year to determine ADC)
	5.20% annually (as of end of year measurement date)
Healthcare cost trend rates	Flat 5.5% annually for 10 years, 4.5% thereafter

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2024, the end of the applicable measurement period.

Mortality rates were based on the SOA RP-2000 Table for combined health without projections.

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

(Continued)

**NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)**

Changes in the Total OPEB Liability

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
	<u>(a)</u>	<u>(b)</u>	<u>(a)-(b)</u>
Balances at 6/30/2024	\$ 22,303,208	\$ 5,822,040	\$ 16,481,168
Service Cost	373,507	-	373,507
Interest Cost at 3.65%	863,726	-	863,726
Difference between expected and actual experience	1,068,616	-	1,068,616
Employer contributions			
Trust	-	447,811	(447,811)
Net investment income		252,884	(252,884)
Changes in assumptions	(3,653,278)	-	(3,653,278)
Benefit payments			
b. Direct	<u>(650,878)</u>	<u>-</u>	<u>(650,878)</u>
Net changes:	<u>(1,998,307)</u>	<u>700,695</u>	<u>(2,699,002)</u>
Balances at 6/30/2025	<u>\$ 20,304,901</u>	<u>\$ 6,522,735</u>	<u>\$ 13,782,166</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.93%) or 1-percentage-point higher (4.93%) than the current discount rate:

	1.0% Decrease 2.93%	Current Rate 3.93%	1.0% Decrease 4.93%
	<u> </u>	<u> </u>	<u> </u>
Total OPEB Liability	<u>\$ 17,368,413</u>	<u>\$ 13,782,166</u>	<u>\$ 10,788,975</u>

(Continued)

**NOTE 9 - POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)**

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.50%) or 1-percentage-point higher (6.50%) than the current healthcare trend rates:

	1.0% Decrease 4.50%	Current Rate 5.50%	1.0% Decrease 6.50%
Total OPEB Liability	\$ 10,718,574	\$ 13,782,166	\$ 17,434,303

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

For the year ended June 30, 2025, the Sheriff recognized OPEB expense of \$422,364. At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,348,246	\$ 4,985,707
Net difference between projected and actual earnings on OPEB plan investments	-	115,007
Changes in assumptions	3,105,059	5,533,811
Total	\$ 6,453,305	\$ 10,634,525

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:	Amount
2026	\$ (1,021,753)
2027	(1,098,321)
2028	(975,179)
2029	(997,820)
2030	(362,254)
Thereafter	274,107
	\$ (4,181,220)

NOTE 10 - DEFERRED COMPENSATION PLAN

The employees of the Sheriff's office may participate in a deferred compensation plan offered by the Sheriff's office. The Sheriff's office is enrolled with The Variable Annuity Life Insurance Company, or VALIC, a subsidiary of American International Group, Inc. (Plan). The Plan was created in accordance with Internal Revenue Code Section 457 and is available to all employees of the Sheriff. The Plan permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, or unforeseeable emergency.

All permanent full-time employees of the Sheriff's office are eligible to participate in the voluntary matching deferred compensation program offered by the Sheriff's office. The program provides a yearly matching contribution based on the employee's length of pension service. The maximum yearly matching contribution by the Sheriff's office ranges from 1% to 4% of the employee's individual annual compensation, including salary and State Supplemental Pay, but not overtime, holiday, or detail wages. The Sheriff's office contribution to the Plan for the year ended June 30, 2025 was \$476,628.

NOTE 11 - LITIGATION AND CLAIMS

At June 30, 2025, the Sheriff was involved in several lawsuits. In the opinion of the Sheriff's legal counsel, the ultimate resolution of these claims would not create a liability to the Sheriff in excess of existing insurance coverage.

NOTE 12 - EXPENDITURES OF THE SHERIFF PAID BY THE PARISH COUNCIL

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 Ascension Parish Council and are not included in the accompanying financial statements.

NOTE 13 - OPIOID SETTLEMENT

The State of Louisiana was part of a nationwide settlement agreement with pharmaceutical manufacturers for its involvement in the opioid epidemic, in which the State of Louisiana received \$67,139,887 to fund expenditures related to opioid the crisis.

The Sheriff's has received \$216,646 as its portion of the settlement as June 30, 2025, which is classified as restricted cash and restricted net position. As of June 30, 2025, \$48,118 of the amounts received have been spent on qualified expenditures.

NOTE 14 - RESERVE FOR SELF INSURED HEALTH AND ACCIDENT PLAN

On August 1, 1992, the Sheriff began providing health and accident insurance coverage for his employees. The plan is funded by the General Fund for employee coverage and by employee premiums paid for dependent coverage. The office is obligated to pay all claims up to \$135,000 per person covered up to an aggregate of \$6,754,731 and the excess is insured with an insurance company up to \$1,000,000.

**NOTE 14 - RESERVE FOR SELF INSURED HEALTH AND ACCIDENT PLAN
(CONTINUED)**

The claims liability of \$1,526,586 reported in the General Fund at June 30, 2025, is based on the requirements of Section C50 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims.

Changes in the claims liabilities during the year ended June 30, 2025 and 2024, is as follows:

	2025	2024
Unpaid claims as of July 1	\$ 531,799	\$ 539,067
Incurred claims (including claims incurred but not reported as of June 30):		
Provision for current-year events where the Sheriff has retained risk of loss	6,755,090	5,283,710
Payments:		
Claims attributed to current year events where the Sheriff has retained risk of loss	(5,760,303)	(5,290,978)
Unpaid claims as of June 30	\$ 1,526,586	\$ 531,799

NOTE 15 - SHORT-TERM LEASES

The Sheriff has a short-term lease for storage units. The lease is month to month at \$2,600 per month. Total rent paid for this leased facility was \$31,200.

NOTE 16 - RISK MANAGEMENT

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, group health and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

NOTE 17 - TAX ABATEMENT

The local government is subject to certain property tax abatements granted by the Louisiana State Board of Commerce and Industry (the “State Board”), a state entity governed by board members representing major economic groups and gubernatorial appointees. Abatements to which the government may be subject include those issued for property taxes under the Industrial Tax Exemption Program (“ITEP”) and the Restoration Tax Abatement Program (“RTAP”). In addition, the local government has the authority to grant sales tax rebates to taxpayers pursuant to the Enterprise Zone Tax Rebate Program (“EZ Program”). For the year ending June 30, 2025, the government participated in the ITEP and RTAP programs.

The ITEP (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates local ad valorem (property) taxes on a manufacturer’s new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property are approved by the Board of Commerce and Industry. For applications submitted prior to June 24, 2016, the exemption was 100% property tax abatement for an initial term of five years and may be renewed for an additional five years. Effective June 24, 2016, the exemption was amended to allow for a 100% property tax abatement for the initial five-year term with the opportunity to renew the tax abatement for an additional three-year term at 80% of the property tax exemption. On June 27, 2018, the Louisiana Board of Commerce & Industry approved changes to ITEP whereas the exemption is an 80% property tax abatement for an initial term of five years and may be renewed for an additional five years.

Taxes abated for the fiscal year ended June 30, 2025 were as follows:

<u>Tax Abatement/Refund Program</u>	<u>Amount of Taxes Abated During the Fiscal Year</u>
Industrial Tax Exemption Program	\$ 15,576,644
Restoration Tax Abatement Program	<u>3,962</u>
Total	<u>\$ 15,580,606</u>

(Continued)

NOTE 18 - EX-OFFICIO TAX COLLECTOR

The amount of cash on hand at the end of the year was \$1,078,316

The amount of taxes collected for the current year by taxing authority is as follows:

<u>Taxing Authority</u>	<u>Taxes Assessed</u>	<u>Taxes Collected</u>
Ascension Parish School Board	\$ 129,312,908	\$ 129,312,908
Ascension Parish Government	52,009,985	52,009,985
Ascension Parish Sheriff	30,401,862	30,401,862
Pontchartrain Levee District	6,796,499	6,796,499
Ascension Parish Assessor	3,737,177	3,737,177
City of Gonzales	1,811,011	1,811,011
Lafourche Levee Basin	552,583	552,583
Ascension Consolidated Utilities District #1	418,990	418,990
Ascension Parish Subdivisions	303,056	303,056
Atchafalaya Levee District	104,554	104,554
Bayou Lafourche Water District	76,311	76,311
Louisiana Tax Commission	50,731	50,731
Louisiana Agriculture & Forestry Commission	1,996	1,996
Total	<u>\$ 225,577,663</u>	<u>\$ 225,577,663</u>

NOTE 19 - COMMITMENTS AND CONTINGENCIES

Grants

The Sheriff receives federal and state grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant.

Cooperative Endeavor Agreement – Jail Fund

During 2023 the Sheriff entered into a cooperative endeavor agreement with the Parish whereas the Parish will compensate the Sheriff to operate, maintain and upkeep of the Parish jail facility and related equipment as well as other predetermined expenditures. The Parish agrees to compensate the Sheriff \$2.5 million per year for these services effective July 2022, for an initial period of 4 years, expiring June 2026. Additionally, the Parish will compensate the Sheriff amount to be determined annually based upon an agreed upon jail facility capital expenditure budget. For the year ended June 30, 2025, the Sheriff received \$1,643,000 in funding for jail capital improvements from the Parish.

Either party may terminate the agreement on a thirty-day notice for any or no reason. Upon termination, any unspent funds operation/maintenance or capital expenditure funds shall be returned to the Parish.

NOTE 20 - PRIOR PERIOD ADJUSTMENT

During the year, the Sheriff recorded prior period adjustments to correct the beginning net position of governmental activities related to compensated absences. These adjustments were made to align the Sheriff's financial statements with the applicable recognition and measurement guidance under GASB Statement No. 101, *Compensated Absences*.

Further, the beginning net position of governmental activities was corrected due to error to reduce the right of use leased assets, accumulated amortization, and the related liability.

As a result, the beginning net position of the governmental activities as of June 30, 2024, was restated as follows:

	<u>Governmental Activities</u>
Net position as of June 30, 2024, as previously reported	\$ 39,037,530
Compensated absences liability, net understated	(2,470,014)
Right of Use Leased Assets, net overstated	(83,883)
Right of Use Lease Liability, net overstated	<u>84,913</u>
Net position as of June 30, 2024, restated	<u>\$ 36,568,546</u>

The prior period adjustments did not impact the governmental funds of the Sheriff.





REQUIRED SUPPLEMENTARY STATEMENTS



ASCENSION PARISH SHERIFF

GENERAL FUND

Donaldsonville, Louisiana

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended June 30, 2025

	Original Budget	Amended Budget	Actual	Variance favorable (unfavorable)
REVENUES				
Ad valorem taxes	\$ 28,925,525	\$ 30,500,000	\$ 30,448,967	\$ (51,033)
Sales taxes	17,000,000	19,500,000	20,111,423	611,423
Intergovernmental:				
Federal grants	405,000	450,000	428,930	(21,070)
State grants:				
State revenue sharing	455,000	465,000	464,165	(835)
State supplemental pay	1,450,000	1,500,000	1,460,207	(39,793)
Local grants	1,000,000	1,050,000	1,065,000	15,000
Fees, charges, and commissions for service:				
Feeding and keeping prisoners	2,150,000	2,500,000	2,527,873	27,873
Municipal law enforcement fees	1,687,288	1,750,000	1,786,887	36,887
Communications fees	900,000	1,050,000	1,048,555	(1,445)
Civil and criminal fees	1,261,000	1,700,000	1,594,760	(105,240)
Reimbursements	950,000	1,125,000	1,069,825	(55,175)
Commissions	721,750	750,000	772,275	22,275
Other fees and charges	269,000	625,000	624,957	(43)
Transportation of prisoners	80,000	75,000	76,435	1,435
Court attendance	17,500	18,500	18,450	(50)
Interest	1,750,000	1,900,000	1,888,578	(11,422)
Donations	7,500	50,000	44,856	(5,144)
Total revenues	<u>59,029,563</u>	<u>65,008,500</u>	<u>65,432,143</u>	<u>423,643</u>
EXPENDITURES				
Public safety:				
Personnel services and related benefits	43,151,711	42,327,500	41,855,773	471,727
Operating services	4,020,740	2,708,150	2,989,560	(281,410)
Materials and supplies	4,723,215	6,649,350	7,195,462	(546,112)
Debt service:				
Principal	2,934,662	2,173,294	2,037,114	136,180
Interest	16,074	16,074	139,423	(123,349)
Capital outlay	<u>15,384,500</u>	<u>7,000,000</u>	<u>10,464,038</u>	<u>(3,464,038)</u>
Total expenditures	<u>70,230,902</u>	<u>60,874,368</u>	<u>64,681,370</u>	<u>(3,807,002)</u>
Excess of revenues over expenditures	<u>(11,201,339)</u>	<u>4,134,132</u>	<u>750,773</u>	<u>(3,383,359)</u>
OTHER FINANCING SOURCES				
Proceeds from sale of capital assets	-	240,000	239,494	(506)
Lease liabilities issued	-	-	<u>3,475,992</u>	<u>3,475,992</u>
Total other financing sources	<u>-</u>	<u>240,000</u>	<u>3,715,486</u>	<u>3,475,486</u>
Change in fund balance	<u>(11,201,339)</u>	<u>4,374,132</u>	<u>4,466,259</u>	<u>\$ 92,127</u>
FUND BALANCE				
Beginning of year	<u>47,758,662</u>	<u>47,453,608</u>	<u>47,453,608</u>	
End of year	<u>\$ 36,557,323</u>	<u>\$ 51,827,740</u>	<u>\$ 51,919,867</u>	

**ASCENSION PARISH SHERIFF
JAIL MAINTENANCE FUND**
Donaldsonville, Louisiana

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended June 30, 2025

	Original Budget	Amended Budget	Actual	Variance favorable (unfavorable)
REVENUES				
Intergovernmental:				
Local grants	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ -
Fees, charges, and commissions for service:				
Other fees and charges	-	1,000	999	(1)
Interest	90,000	55,000	54,171	(829)
Total revenues	2,590,000	2,556,000	2,555,170	(830)
EXPENDITURES				
Public safety:				
Personal services and related benefits	400,000	275,000	277,310	(2,310)
Operating services	1,261,350	1,044,500	1,175,967	(131,467)
Materials and supplies	928,650	756,500	718,630	37,870
Total expenditures	2,590,000	2,076,000	2,171,907	(95,907)
Change in fund balance	-	480,000	383,263	\$ (96,737)
FUND BALANCE				
Beginning of year	3,083,372	927,609	927,609	
End of year	\$ 3,083,372	\$ 1,407,609	\$ 1,310,872	

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

LAST TEN FISCAL YEARS

	2025	2024	2023	2022
Total OPEB Liability				
Service cost	\$ 373,507	\$ 358,211	\$ 342,653	\$ 474,871
Interest	863,726	917,290	857,850	531,750
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	1,068,616	(7,448,342)	720,327	4,809,356
Employer Contributions to trust	(447,811)	(5,549,453)	-	-
Changes of assumptions	(3,653,278)	3,653,278	(378,906)	(5,548,207)
Net investment income	(252,884)	(272,587)	-	-
Benefit payments	(650,878)	(616,946)	(670,499)	(635,095)
Net change in total OPEB liability	(2,699,002)	(8,958,549)	871,425	(367,325)
Total OPEB liability - beginning	16,481,168	25,439,717	24,568,292	24,935,617
Total OPEB liability - ending	\$ 13,782,166	\$ 16,481,168	\$ 25,439,717	\$ 24,568,292
Covered-employee payroll	\$ 24,731,767	\$ 24,011,425	\$ 22,640,838	\$ 21,981,396
Net OPEB liability as a percentage of covered-employee payroll	55.73%	68.64%	112.36%	111.77%
Notes to Schedule:				
Benefit Changes:	None	None	None	None
Changes of Assumptions:				
Discount Rate:	5.20%	3.93%	3.65%	3.54%
Mortality:	RP-2000	RP-2000	RP-2000	RP-2000
Trend:	4.5% to 5.5%	4.5% to 5.5%	4.5% to 5.5%	4.5% to 5.5%
	2021	2020	2019	2018
Total OPEB Liability				
Service cost	\$ 402,212	\$ 404,940	\$ 364,517	\$ 394,152
Interest	526,050	666,340	665,408	632,917
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(120,868)	(1,351,016)	847,848	33,106
Employer Contributions to trust	-	-	-	-
Changes of assumptions	580,279	5,541,718	1,018,363	(851,051)
Net investment income	-	-	-	-
Benefit payments	(510,413)	(483,804)	(627,703)	(482,480)
Net change in total OPEB liability	877,260	4,778,178	2,268,433	(273,356)
Total OPEB liability - beginning	24,058,357	19,280,179	17,011,746	17,285,102
Total OPEB liability - ending	\$ 24,935,617	\$ 24,058,357	\$ 19,280,179	\$ 17,011,746
Covered-employee payroll	\$ 23,209,818	\$ 22,317,133	\$ 21,338,524	\$ 20,717,014
Net OPEB liability as a percentage of covered-employee payroll	107.44%	107.80%	90.35%	121.78%
Notes to Schedule:				
Benefit Changes:	None	None	None	None
Changes of Assumptions:				
Discount Rate:	2.21%	2.21%	3.50%	3.87%
Mortality:	RP-2000	RP-2000	RP-2000	RP-2000
Trend:	4.5% to 5.5%	5.5%	5.5%	5.5%

ASCENSION PARISH SHERIFF

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET)

LAST TEN PLAN YEARS (1)

Louisiana Sheriff's Pension Relief Fund (LSPRF)

As of the plan year ended (1):	2025	2024	2023	2022	2021
Employer's proportion of the net pension liability (asset)	3.260%	3.366%	3.471%	3.300%	3.489%
Employer's proportionate share of net pension liability (asset)	\$ 19,697,724	\$ 29,579,942	\$ 28,208,308	\$ (1,635,475)	\$ 24,145,730
Covered payroll	\$ 27,514,038	\$ 26,978,953	\$ 25,747,552	\$ 24,058,496	\$ 25,762,203
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	71.59%	109.64%	109.56%	-6.80%	93.73%
Plan fiduciary net position as a percentage of the total pension liability (asset)	89.40%	83.94%	83.90%	101.04%	84.73%
As of the plan year ended (1):	2020	2019	2018	2017	2016
Employer's proportion of the net pension liability (asset)	3.482%	3.376%	3.304%	3.094%	3.055%
Employer's proportionate share of net pension liability (asset)	\$ 16,468,732	\$ 12,947,392	\$ 14,308,315	\$ 19,639,368	\$ 13,618,188
Covered payroll	\$ 24,334,241	\$ 23,238,983	\$ 22,886,870	\$ 21,132,766	\$ 20,255,844
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	67.68%	55.71%	62.52%	92.93%	67.23%
Plan fiduciary net position as a percentage of the total pension liability (asset)	88.91%	90.41%	88.49%	82.10%	86.61%

(1) The amounts presented have a measurement date of LSPRF's prior June 30th fiscal year end.

ASCENSION PARISH SHERIFF

SCHEDULE OF PENSION CONTRIBUTIONS

LAST TEN FISCAL YEARS

<u>Fiscal year</u>	<u>Contractually required contribution</u>	<u>Contributions in relation to contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered payroll</u>	<u>Contributions as a % of covered payroll</u>
2025	\$ 3,305,972	\$ 3,305,972	\$ -	\$ 28,800,160	11.48%
2024	3,164,649	3,164,649	-	27,514,038	11.50%
2023	3,103,192	3,103,192	-	26,978,953	11.50%
2022	3,154,630	3,154,630	-	25,747,552	12.25%
2021	2,947,973	2,947,973	-	24,058,496	12.25%
2020	3,155,870	3,155,870	-	25,762,203	12.25%
2019	2,980,945	2,980,945	-	24,334,241	12.25%
2018	2,962,970	2,962,970	-	23,238,983	12.75%
2017	3,032,512	3,032,512	-	22,886,870	13.25%
2016	2,905,756	2,905,756	-	21,132,766	13.75%

ASCENSION PARISH SHERIFF

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the year ended June 30, 2025

NOTE 1 - BUDGETS

Budget Policy and Budgetary Accounting

The proposed budget for the year ended June 30, 2025, was made available for public inspection and comments from taxpayers at the Sheriff's office on June 5, 2025. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 12 days prior to the public hearing, which was held at the Sheriff's office on June 17, 2025, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

The annual operating budget, prepared on the modified accrual basis, covers the General Fund, Jail Maintenance Fund, and Jail Construction Fund. Budget amendments are approved and are included in the financial statements.

In connection with budget preparation, a portion of the unassigned fund balance of an individual fund may be committed for expenditures of the subsequent year to balance the legally adopted operating budget of that fund. Formal budget integration within the accounting records is employed as a management control device, and budget amounts included in the accompanying financial statements reflect the original adopted budget and all subsequent amendments.

Basis of Accounting

All of the Sheriff's governmental funds' budgets are prepared on the modified accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended June 30, 2025. The Sheriff's basis of budgetary accounting follows generally accepted accounting principles.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Expenditures Exceeding Appropriations

Excess of expenditures over appropriations in individual funds or departments within the fund occurred as follows:

	Revised Budget	Actual (GAAP Basis)	Excess over Budget
General Fund:			
Public Safety	\$ 51,685,000	\$ 52,121,149	\$ (436,149)
Capital outlay	7,000,000	10,464,038	(3,464,038)
Jail Maintenance Fund:			
Public Safety	2,076,000	2,171,907	(95,907)

NOTE 3 - NET PENSION AND OPEB LIABILITIES

Changes of Benefit Terms - OPEB

Measurement Date	Benefit Terms	
	Years	Change
6/30/2025	3	-
6/30/2024	3	-
6/30/2023	3	-
6/30/2022	3	-
6/30/2021	3	-
6/30/2020	3	-
6/30/2019	3	-
6/30/2018	3	-
6/30/2017	3	-

Changes of Assumptions - OBEB

The changes in assumptions balance was a result of changes in the discount rate. The following are the discount rates used in each measurement of total OPEB liability:

Measurement Date	Discount Rate		Healthcare Costs Trend Rates	
	Rate	Change	Rate	Change
6/30/2025	5.200%	1.270%	5.500%	0.000%
6/30/2024	3.930%	0.280%	5.500%	0.000%
6/30/2023	3.650%	0.110%	5.500%	0.000%
6/30/2022	3.540%	1.380%	5.500%	0.000%
6/30/2021	2.160%	-0.050%	5.500%	0.000%
6/30/2020	2.210%	-1.290%	5.500%	0.000%
6/30/2019	3.500%	-0.370%	5.500%	0.000%
6/30/2018	3.870%	0.290%	5.500%	0.000%
6/30/2017	3.580%		5.500%	

Measurement Date	Inflation Rate		Salary Increases	
	Rate	Change	Rate	Change
6/30/2025	2.500%		3.000%	0.000%
6/30/2024	2.500%	0.000%	3.000%	0.000%
6/30/2023	2.500%	0.000%	3.000%	0.000%
6/30/2022	2.500%	0.000%	3.000%	0.000%
6/30/2021	2.500%	0.000%	3.000%	0.000%
6/30/2020	2.500%	0.000%	3.000%	0.000%
6/30/2019	2.500%	0.000%	3.000%	0.000%
6/30/2018	2.500%	0.000%	3.000%	0.000%
6/30/2017	2.500%		3.000%	

NOTE 3 - NET PENSION AND OPEB LIABILITIES (CONTINUED)

Actuarial Value of Plan Assets - OPEB

The Sheriff's OPEB Plan has no assets accumulated in a trust that meets the criteria in GASB Codification Section P52 *Postemployment Benefits Other Than Pensions – Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria – Defined Benefit*.

Louisiana Sheriffs' Pension and Relief Fund - Changes of Assumptions – Net Pension Liability

The changes in assumptions balance was a result of changes in the discount rate. The following are the discount rates used in each measurement of net position liability (asset):

Measurement Date	Discount Rate		Merit Raise		Inflation Rate	
	Rate	Change	Rate	Change	Rate	Change
6/30/2024	6.850%	0.000%	2.500%	0.000%	2.500%	0.000%
6/30/2023	6.850%	0.000%	2.500%	0.000%	2.500%	0.000%
6/30/2022	6.850%	-0.050%	2.500%	0.000%	2.500%	0.000%
6/30/2021	6.900%	-0.100%	2.500%	0.000%	2.500%	0.000%
6/30/2020	7.000%	-0.100%	2.500%	-0.500%	2.500%	-0.500%
6/30/2019	7.100%	-0.150%	3.000%	0.100%	2.500%	0.100%
6/30/2018	7.250%	-0.150%	2.900%	0.175%	2.600%	0.175%
6/30/2017	7.400%	-0.100%	2.725%	0.100%	2.775%	0.100%
6/30/2016	7.500%	-0.100%	2.625%	0.000%	2.875%	0.000%
6/30/2015	7.600%	-0.100%	2.625%	-0.375%	2.875%	-0.375%

Measurement Date	Investment Rate of Return		Salary Increases	
	Rate	Change	Rate	Change
6/30/2024	6.850%	0.000%	5.000%	0.000%
6/30/2023	6.850%	0.000%	5.000%	0.000%
6/30/2022	6.850%	-0.050%	5.000%	0.000%
6/30/2021	6.900%	-0.100%	5.000%	0.000%
6/30/2020	7.000%	-0.100%	5.000%	-0.500%
6/30/2019	7.100%	-0.150%	5.500%	0.000%
6/30/2018	7.250%	-0.150%	5.500%	0.000%
6/30/2017	7.400%	-0.100%	5.500%	0.000%
6/30/2016	7.500%	-0.100%	5.500%	0.000%
6/30/2015	7.600%	-0.100%	5.500%	-0.500%



OTHER SUPPLEMENTARY INFORMATION



**ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana**

**GENERAL DESCRIPTIONS
CUSTODIAL FUNDS**

June 30, 2025

SHERIFF'S CIVIL FUND

The Sheriff's Civil Funds account for funds held in civil suits, sheriff's sales, and garnishments.

TAX COLLECTOR FUND

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

BOND FUND

The Bond Fund accounts for the collection of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

CONTRABAND FUND

The Contraband Fund holds all criminally disputed funds until a decision as to ownership is decided in District Court. The monies are distributed according to court judgment.

JAIL INMATE FUND

The Jail Inmate Fund accounts for all funds received from and disbursed to the inmates as they enter and are released from the prison system.

CITY OF DONALDSONVILLE COURT FUND

The City of Donaldsonville Court Fund accounts for the collection of fines and costs, and payment of these collections to the recipients in accordance with applicable laws.

TOWN OF SORRENTO COURT FUND

The Town of Sorrento Court Fund accounts for the collection of fines and costs, and payment of these collections to the recipients in accordance with applicable laws.

RETIRED EMPLOYEE INSURANCE TRUST FUND

The Retired Employee Insurance Fund is setup to self-fund "Other Post-Employment Benefits", which consist of contributions from the General Fund, and the earnings from the investments of those contributions.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

COMBINING STATEMENTS OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS

June 30, 2025

	Sheriff's Civil Fund	Tax Collector Fund	Bond Fund	Contraband Fund	Jail Inmate Fund	City of Donaldsonville Court Fund	Town of Sorrento Court Fund	Retired Employees Insurance Fund	Total
ASSETS									
Cash and cash equivalents	\$ 1,536,826	\$ 1,078,316	\$ 1,314,141	\$ 289,462	\$ 211,170	\$ 43,037	\$ 268	\$ -	\$ 4,473,220
Investments	-	-	-	-	-	-	-	6,522,735	6,522,735
Due from General Fund	-	-	-	-	-	-	-	281,046	281,046
Total assets	<u>\$ 1,536,826</u>	<u>\$ 1,078,316</u>	<u>\$ 1,314,141</u>	<u>\$ 289,462</u>	<u>\$ 211,170</u>	<u>\$ 43,037</u>	<u>\$ 268</u>	<u>\$ 6,803,781</u>	<u>\$ 11,277,001</u>
RESTRICTED NET POSITION									
For taxing bodies and others	<u>\$ 1,536,826</u>	<u>\$ 1,078,316</u>	<u>\$ 1,314,141</u>	<u>\$ 289,462</u>	<u>\$ 211,170</u>	<u>\$ 43,037</u>	<u>\$ 268</u>	<u>\$ 6,803,781</u>	<u>\$ 11,277,001</u>

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS

For the year ended June 30, 2025

	Sheriff's Civil Fund	Tax Collector Fund	Bond Fund	Contraband Fund	Jail Inmate Fund	City of Donaldsonville Court Fund	Town of Sorrento Court Fund	Retired Employees Insurance Fund	Total
ADDITIONS									
Taxes and fees paid to tax collector	\$ -	\$ 223,667,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 223,667,842
Sheriff sales and fees	6,654,839	2,622,226	-	582,123	-	-	-	-	9,859,188
Fines and court costs	-	2,303	2,839,709	2,931	-	405	-	-	2,845,348
Interest	41,606	1,178,536	43,949	17,428	42,312	1,545	8	557,827	1,883,211
Employer contributions	-	-	-	-	-	-	-	457,103	457,103
Licenses and fees	-	374,458	-	-	-	-	-	-	374,458
Inmates	-	-	-	-	228,238	-	-	-	228,238
Bonds	-	-	196,855	-	-	-	-	-	196,855
Total additions	6,696,445	227,845,365	3,080,513	602,482	270,550	1,950	8	1,014,930	239,512,243
DEDUCTIONS									
Taxes and fees distributed to taxing bodies and others	-	224,643,944	-	-	-	-	-	-	224,643,944
Settled deposits	6,303,010	3,188,936	3,037,700	561,122	440,843	2,133	21	-	13,533,765
Fees	-	-	-	-	-	-	-	33,193	33,193
Total deductions	6,303,010	227,832,880	3,037,700	561,122	440,843	2,133	21	33,193	238,210,902
Change in net position	393,435	12,485	42,813	41,360	(170,293)	(183)	(13)	981,737	1,301,341
Net position - beginning of year	1,143,391	1,065,831	1,271,328	248,102	381,463	43,220	281	5,822,044	9,975,660
Net position - end of year	\$ 1,536,826	\$ 1,078,316	\$ 1,314,141	\$ 289,462	\$ 211,170	\$ 43,037	\$ 268	\$ 6,803,781	\$ 11,277,001

STATE OF LOUISIANA
PARISH OF ASCENSION

AFFIDAVIT

Bobby Webre, Sheriff of Ascension Parish

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

The following information is true and correct:

\$1,078,315.54 is the amount of cash on hand in the tax collector account on June 30, 2025.

He further deposed and said:

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

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

Bobby Webre

Bobby Webre
Sheriff of Ascension Parish

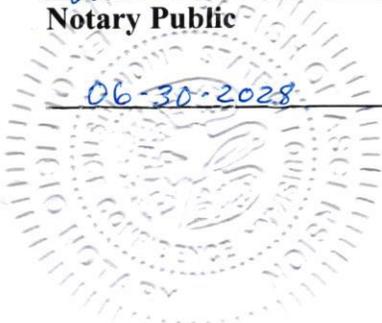
SWORN to and subscribed before me, Notary, this 18th day of September 2025, in my office in Gonzales, Louisiana.

Vanessa Merrow (Signature)

Vanessa Merrow (Print), # 156616

Notary Public

06-30-2028 (Commission)



ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended June 30, 2025

Agency Head: Robert P. Webre, Sheriff

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 213,934
Benefits - retirement	61,810
Travel - lodging	13,130
Benefits - insurance	10,330
Travel - airfare	4,840
Travel per diem	3,765
Benefits - life insurance	1,824
Registration fees	1,548
Vehicle provided by government	Note 1
Total	<u>\$ 311,181</u>

Note 1: Use of a qualified nonpersonal use vehicle, including commuting, is excludable to the employee as a working condition fringe benefit if the specific requirements for the type of vehicle are met.

Recordkeeping and substantiation by the employee are not required by the IRS.

Reg § 1.274-5T(k); Reg. § 1.132-5(h).

IRS Fringe Benefit Guide, Office of Federal, State and Local Governments, Publication 513 (1-2014) excludes qualified nonpersonal use of vehicles from employee income for unmarked vehicles used by law enforcement officers if the use is officially authorized. The Sheriff has complied with the requirements of this regulation.

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY

For the fiscal year ended June 30, 2025

Cash Basis Presentation	First Six Month Period Ending, 12/31/2024	Second Six Month Period Ending, 06/30/2025
Receipts from:		
Ascension Parish Sheriff:		
Collection fee for collecting/disbursing to others based on percentage of collection	\$ 107	\$ 151
Criminal court cost and fees	36,865	43,941
Criminal fines - contempt	23,890	22,220
Criminal fines - other	94,793	85,701
Bond fees	30,459	39,074
Service/collection fee (e.g. credit card fees, report fees, 3rd party service fees)	<u>11,021</u>	<u>13,329</u>
Total receipts	<u>\$ 197,135</u>	<u>\$ 204,416</u>

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY

For the fiscal year ended June 30, 2025

Cash Basis Presentation	First Six Month Period Ending, 12/31/2024	Second Six Month Period Ending, 06/30/2025
Beginning Balance of Amounts Collected	\$ 1,314,829	\$ 1,307,333
Collections:		
Bond Fees	351,125	317,719
Cash Bonds	50,150	153,105
Criminal Court Costs/Fees	575,131	657,752
Criminal Fines - Contempt	131,000	126,410
Criminal Fines - Other	295,908	346,731
Restitution	16,048	37,656
Service/Collection Fees	20,566	21,845
Total Collections	1,439,928	1,661,218
Less: Disbursements to Governments and Nonprofits:		
Criminal Court Costs/Fees-		
23rd JDC Judicial Expense Fund	15,871	18,915
23rd JDC Public Defender Board	241,487	264,837
Ascension Parish Government	207,024	218,508
Baton Rouge Crime Stoppers	6,075	7,260
Bridget Hanna, Clerk of Court	98,273	108,450
City of Donaldsonville	6,177	7,456
DHH TH/SCI Trust Fund	4,351	5,736
LA Commission Law Enforcement	24,803	28,901
LA Department of Public Safety	7,495	9,035
Louisiana State Police	50	50
Louisiana Supreme Court	1,584	1,887
Parish of Ascension Judicial Expense Fund	111,932	118,590
Ricky Babin, DA	170,752	181,829
State Treasury Keep LA Beautiful Fund	50	75
Town of Sorrento	252	148
Treasure, State of Louisiana CMIS	9,522	11,349

(Continued)

ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY

For the fiscal year ended June 30, 2025

Cash Basis Presentation	First Six Month Period Ending, 12/31/2024	Second Six Month Period Ending, 06/30/2025
Less: Disbursements to Governments and Nonprofits (Continued):		
Criminal Fines-		
Ascension Parish Government	192,163	246,096
City of Donaldsonville	12,709	16,173
Louisiana State Police	488	225
Ricky Babin, DA	32,209	41,158
Town of Sorrento	746	446
Wildlife and Fisheries	-	188
State Treasury - Littering	33	35
Total Disbursements	1,144,046	1,287,347
Less: Amounts Retained by Collecting Agency:		
Collection fee for collecting/disbursing to others based on percentage of collection	107	151
Amounts "Self-Disbursed" to collecting agency		
Criminal court costs and fees	36,865	43,941
Bond fees	94,793	85,701
Criminal fines - contempt	23,890	22,220
Criminal fines - other	30,459	39,074
Service/collection fee (e.g. credit card fees, report fees, 3rd party service fees)	11,021	13,329
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies:		
Bond Fee Refunds	82,145	74,750
Restitution Payments to Individuals	10,434	32,114
Other Disbursements to Individuals	13,664	12,478
Total Disbursements/Retainage	1,447,424	1,611,105
Total Ending Balance of Amounts Collected but not Disbursed/Retained	\$ 1,307,333	\$ 1,357,446
Ending Balance of "Partial Payments" Collected but not disbursed	\$ -	\$ -

**ASCENSION PARISH SHERIFF
JAIL CONSTRUCTION FUND**
Donaldsonville, Louisiana

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended June 30, 2025

	Original Budget	Amended Budget	Actual	Variance favorable (unfavorable)
REVENUES				
Intergovernmental:				
Local grants	\$ 1,430,000	\$ 1,643,000	\$ 1,643,000	\$ -
Interest	90,000	85,000	81,949	(3,051)
Total revenues	1,520,000	1,728,000	1,724,949	(3,051)
EXPENDITURES				
Public safety:				
Materials and supplies	-	100,000	106,750	(6,750)
Capital outlay	1,430,000	1,100,000	1,086,531	13,469
Total expenditures	1,430,000	1,200,000	1,193,281	6,719
Change in fund balance	90,000	528,000	531,668	\$ 3,668
FUND BALANCE				
Beginning of year	3,083,372	2,210,664	2,210,664	
End of year	\$ 3,173,372	\$ 2,738,664	\$ 2,742,332	





STATISTICAL SECTION



ASCENSION PARISH SHERIFF'S OFFICE

STATISTICAL SECTION (UNAUDITED)

June 30, 2025

This section, which is composed of accounting and non-accounting data, is presented to provide the reader with additional information as an aid to understanding the financial activities of the governmental unit.

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ASCENSION PARISH SHERIFF'S OFFICE

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)

	FISCAL YEAR									
	2025	2024 (1)	2023 (2)	2022 (3)	2021	2020	2019 (4)	2018	2017 (5)	2016
Governmental activities										
Net investment in capital assets	\$ 28,343,583	\$ 21,617,840	\$ 19,839,905	\$ 18,738,162	\$ 22,621,804	\$ 18,783,954	\$ 18,561,238	\$ 19,083,531	\$ 19,090,094	\$ 13,968,602
Restricted	4,798,639	3,853,303	477,121	2,195,053	450,464	863,604	795,534	493,977	467	65,181
Unrestricted	14,657,933	11,097,403	12,035,922	2,426,328	(5,233,382)	(2,821,648)	(5,565,117)	(6,215,865)	1,280,010	7,346,803
Total governmental activities net position	47,800,155	36,568,546	32,352,948	23,359,543	17,838,886	16,825,910	13,791,655	13,361,643	20,370,571	21,380,586
Primary government										
Net investment in capital assets	28,343,583	21,617,840	19,839,905	18,738,162	22,621,804	18,783,954	18,561,238	19,083,531	19,090,094	13,968,602
Restricted	4,798,639	3,853,303	477,121	2,195,053	450,464	863,604	795,534	493,977	467	65,181
Unrestricted	14,657,933	11,097,403	12,035,922	2,426,328	(5,233,382)	(2,821,648)	(5,565,117)	(6,215,865)	1,280,010	7,346,803
Total primary government net position	\$ 47,800,155	\$ 36,568,546	\$ 32,352,948	\$ 23,359,543	\$ 17,838,886	\$ 16,825,910	\$ 13,791,655	\$ 13,361,643	\$ 20,370,571	\$ 21,380,586

(1) Restated. See Note 20 to the 2025 Audited Financial Statements.

(2) Restated. See Note 19 to the 2024 Audited Financial Statements.

(3) Restated. See Note 19 to the 2023 Audited Financial Statements.

(4) Restated. See Note 21 to the 2020 Audited Financial Statements.

(5) Restated. See Note 1 to the 2018 Audited Financial Statements.

ASCENSION PARISH SHERIFF'S OFFICE

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)

	FISCAL YEAR									
	2025	2024	2023 (1)	2022 (2)	2021	2020	2019 (3)	2018	2017 (4)	2016
Expenses										
Governmental Activities:										
Public Safety	\$ 60,383,086	\$ 59,572,001	\$ 54,134,986	\$ 45,823,577	\$ 48,349,926	\$ 48,232,826	\$ 42,524,005	\$ 40,161,268	\$ 39,918,817	\$ 37,053,132
Program Revenues										
Governmental Activities:										
Public Safety										
Charges for Services	\$ 9,521,016	\$ 8,459,490	\$ 8,502,235	\$ 6,906,772	\$ 7,001,101	\$ 8,344,838	\$ 8,108,476	\$ 9,149,113	\$ 9,203,356	\$ 9,384,998
Operating Grants and Contributions	4,859,973	4,445,126	4,530,779	4,267,780	5,121,406	8,314,169	222,053	394,223	1,037,416	383,873
Capital Grants and Contributions	2,746,185	1,906,170	2,667,908	-	48,503	-	-	-	-	-
Total Governmental Activities Program Revenues	17,127,174	14,810,786	15,700,922	11,174,552	12,171,010	16,659,007	8,330,529	9,543,336	10,240,772	9,768,871
Total Net (Expense) Revenue	\$ (43,255,912)	\$ (44,761,215)	\$ (38,434,064)	\$ (34,649,025)	\$ (36,178,916)	\$ (31,573,819)	\$ (34,193,476)	\$ (30,617,932)	\$ (29,678,045)	\$ (27,284,261)
General Revenues										
Governmental Activities:										
Taxes	50,560,390	47,776,343	43,515,268	38,945,035	35,838,409	32,890,371	32,243,691	29,460,512	30,136,867	32,760,923
Grants and Contributions not Restricted	1,902,433	1,620,360	1,604,697	1,524,473	1,570,456	1,474,819	2,788,283	1,413,389	1,450,066	1,406,323
Interest	2,024,698	2,049,094	1,168,710	40,409	28,480	242,884	442,942	222,016	81,097	37,829
Other	-	-	46,403	3,728	98,510	-	41,327	87,239	-	-
Total General Revenues	\$ 54,487,521	\$ 51,445,797	\$ 46,335,078	\$ 40,513,645	\$ 37,535,855	\$ 34,608,074	\$ 35,516,243	\$ 31,183,156	\$ 31,668,030	\$ 34,205,075
Extraordinary Items										
Appropriation to Parish Government	-	-	-	-	-	-	(892,755)	-	-	-
Total Extraordinary Items	-	-	-	-	-	-	(892,755)	-	-	-
Total Change in Net Position	\$ 11,231,609	\$ 6,684,582	\$ 7,901,014	\$ 5,864,620	\$ 1,356,939	\$ 3,034,255	\$ 430,012	\$ 565,224	\$ 1,989,985	\$ 6,920,814

(1) Restated. See Note 19 to the 2024 Audited Financial Statements.

(2) Restated. See Note 19 to the 2023 Audited Financial Statements.

(3) Restated. See Note 21 to the 2020 Audited Financial Statements.

(4) Restated. See Note 1 to the 2018 Audited Financial Statements.

ASCENSION PARISH SHERIFF'S OFFICE
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)

	Ad Valorem Taxes	Sales & Use Taxes	Total
2025	\$ 30,448,967	\$ 20,111,423	\$ 50,560,390
2024	27,524,945	20,251,398	47,776,343
2023	24,845,122	18,670,146	43,515,268
2022	22,913,382	16,031,653	38,945,035
2021	22,328,642	13,509,767	35,838,409
2020	20,795,382	12,094,989	32,890,371
2019	19,394,203	12,849,488	32,243,691
2018	17,986,577	11,473,935	29,460,512
2017	17,314,426	15,062,441	32,376,867
2016	17,105,520	13,415,403	30,520,923

ASCENSION PARISH SHERIFF'S OFFICE
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)

	GENERAL FUND				OTHER FUNDS
	Nonspendable	Restricted	Unassigned	Total	Restricted
2025	\$ -	\$ 745,435	\$ 51,174,432	\$ 51,919,867	\$ 4,053,204
2024	-	715,030	46,738,578	47,453,608	3,138,273
2023	-	477,121	42,342,910	42,820,031	2,359,906
2022	-	559,578	34,437,300	34,996,878	-
2021	-	450,464	32,660,335	33,110,799	-
2020	157,296	863,604	28,568,470	29,589,370	-
2019	-	795,534	24,010,978	24,806,512	-
2018	-	493,977	23,540,917	24,034,894	-
2017 (1)	-	467	24,139,678	24,140,145	-
2016	-	65,181	25,702,542	25,767,723	-

(1) Restated due to implemetation of GASB 75. See Note 1 to the 2018 Audited Financial Statements.

ASCENSION PARISH SHERIFF'S OFFICE
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)

	FISCAL YEAR				
	2025	2024	(Restated) 2023	2022	2021
Revenues					
Ad Valorem Taxes	\$ 30,448,967	\$ 27,524,945	\$ 24,845,122	\$ 22,913,382	\$ 22,328,642
Sales Taxes	20,111,423	20,251,398	18,670,146	16,031,653	13,509,767
Intergovernmental:					
Federal Grants	428,930	106,938	313,156	291,556	3,586,573
State Grants:					
State Revenue Sharing	464,165	454,594	451,765	446,134	437,655
State Supplemental Pay	1,460,207	1,443,134	1,448,798	1,211,431	1,234,374
Other State & Local Grants	5,208,000	4,406,170	5,168,728	1,368,000	177,800
Fees, Charges, and Commissions for Service					
Feeding and Keeping Prisoners	2,527,873	2,258,308	2,206,365	1,510,875	2,156,505
Municipal Law Enforcement Fees	1,786,887	1,680,255	1,584,526	1,792,850	1,530,528
Communication Fees	1,048,555	694,427	1,501,763	1,072,688	748,570
Civil and Criminal Fees	1,594,760	1,229,564	338,030	1,061,161	289,350
Reimbursements	1,069,825	1,536,591	662,187	-	-
Commissions	772,275	728,388	638,028	681,265	673,440
Other Fees and Charges	625,956	253,773	1,702,709	144,977	693,978
Transportation of Prisoners	76,435	87,809	60,998	40,154	46,197
Court Attendance	18,450	17,625	22,825	18,742	15,475
Interest	2,024,698	2,049,094	1,168,710	40,409	28,480
Other	44,856	8,680	15,457	675,801	695,524
Total Revenues	<u>69,712,262</u>	<u>64,731,693</u>	<u>60,799,313</u>	<u>49,301,078</u>	<u>48,152,858</u>
Expenditures					
Public Safety:					
Personnel Services and Related Benefits	42,133,083	39,114,402	32,769,381	32,237,698	30,904,103
Operating Services	4,165,527	8,681,472	8,445,282	7,248,939	6,605,272
Materials and Supplies	8,020,842	6,768,883	5,366,510	4,623,072	3,948,285
Debt service:					
Principal	2,037,114	1,693,752	1,546,655	1,190,743	723,431
Interest	139,423	148,290	114,674	93,148	257,761
Capital outlay	11,550,569	5,269,821	2,973,476	3,876,669	6,364,351
Total Expenditures	<u>68,046,558</u>	<u>61,676,620</u>	<u>51,215,978</u>	<u>49,270,269</u>	<u>48,803,203</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,665,704</u>	<u>3,055,073</u>	<u>9,583,335</u>	<u>30,809</u>	<u>(650,345)</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	239,494	42,400	90,405	299,057	118,292
Proceeds from Capital Leases	3,475,992	1,749,915	1,073,875	1,556,213	4,053,482
Total Other Financing Sources and Uses	<u>3,715,486</u>	<u>1,792,315</u>	<u>1,164,280</u>	<u>1,855,270</u>	<u>4,171,774</u>
Net Change in Fund Balances before Extraordinary Items	<u>5,381,190</u>	<u>4,847,388</u>	<u>10,747,615</u>	<u>1,886,079</u>	<u>3,521,429</u>
Extraordinary Items					
Appropriation to Parish Government	-	-	-	-	-
Net Change in Fund Balances	<u>\$ 5,381,190</u>	<u>\$ 4,847,388</u>	<u>\$ 10,747,615</u>	<u>\$ 1,886,079</u>	<u>\$ 3,521,429</u>
Debt Service as a Percentage of Noncapital Expenditur	3.85%	3.27%	3.44%	2.83%	2.31%

ASCENSION PARISH SHERIFF'S OFFICE
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)

	FISCAL YEAR				
	2020	(Restated) 2019	2018	(Restated) 2017	2016
Revenues					
Ad Valorem Taxes	\$ 20,795,382	\$ 19,394,203	\$ 17,986,577	\$ 17,314,426	\$ 17,105,520
Sales Taxes	12,094,989	12,849,488	11,473,935	15,062,441	13,415,403
Intergovernmental:					
Federal Grants	5,864,060	708,095	407,339	370,040	121,812
State Grants:					
State Revenue Sharing	427,396	124,698	124,723	124,694	119,800
State Supplemental Pay	1,290,609	1,285,151	1,288,666	1,325,372	1,286,523
Other State & Local Grants	105,461	1,914	198,296	193,356	172,111
Fees, Charges, and Commissions for Service					
Feeding and Keeping Prisoners	1,897,044	1,877,147	1,846,304	2,130,357	2,115,643
Municipal Law Enforcement Fees	1,428,957	1,340,716	1,340,717	1,340,717	1,340,717
Communication Fees	1,255,045	957,825	1,079,780	962,539	734,741
Civil and Criminal Fees	1,639,074	1,861,016	1,666,732	2,115,996	2,410,347
Reimbursements	-	-	-	-	-
Commissions	597,766	631,928	802,166	1,447,370	1,664,703
Other Fees and Charges	668,967	372,518	494,261	-	-
Transportation of Prisoners	53,328	91,541	53,706	44,939	35,915
Court Attendance	15,500	16,700	17,075	18,225	18,325
Interest	242,884	442,942	222,016	81,097	37,829
Other	763,045	769,274	536,743	500	70,200
Total Revenues	<u>49,139,507</u>	<u>42,725,156</u>	<u>39,539,036</u>	<u>42,532,069</u>	<u>40,649,589</u>
Expenditures					
Public Safety:					
Personnel Services and Related Benefits	31,586,546	29,802,261	28,189,103	28,185,811	26,011,785
Operating Services	6,625,667	5,567,065	5,751,101	5,180,430	5,418,826
Materials and Supplies	4,199,129	4,399,004	3,776,456	3,669,555	3,481,442
Debt service:					
Principal	310,115	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	1,865,817	1,363,505	2,078,555	7,123,851	2,741,058
Total Expenditures	<u>44,587,274</u>	<u>41,131,835</u>	<u>39,795,215</u>	<u>44,159,647</u>	<u>37,653,111</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>4,552,233</u>	<u>1,593,321</u>	<u>(256,179)</u>	<u>(1,627,578)</u>	<u>2,996,478</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	71,052	150,928	-	-
Proceeds from Capital Leases	326,625	-	-	-	-
Total Other Financing Sources and Uses	<u>326,625</u>	<u>71,052</u>	<u>150,928</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances before Extraordinary Items	<u>4,878,858</u>	<u>1,664,373</u>	<u>(105,251)</u>	<u>(1,627,578)</u>	<u>2,996,478</u>
Extraordinary Items					
Appropriation to Parish Government	(96,000)	(892,755)	-	-	-
Net Change in Fund Balances	<u>\$ 4,782,858</u>	<u>\$ 771,618</u>	<u>\$ (105,251)</u>	<u>\$ (1,627,578)</u>	<u>\$ 2,996,478</u>
Debt Service as a Percentage of Noncapital Expenditur	0.73%	0.00%	0.00%	0.00%	0.00%

ASCENSION PARISH SHERIFF'S OFFICE
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)

	Ad Valorem Taxes	Sales & Use Taxes	Total
2025	\$ 30,448,967	\$ 20,111,423	\$ 50,560,390
2024	27,524,945	20,251,398	47,776,343
2023	24,845,122	18,670,146	43,515,268
2022	22,913,382	16,031,653	38,945,035
2021	22,328,642	13,509,767	35,838,409
2020	20,795,382	12,094,989	32,890,371
2019	19,394,203	12,849,488	32,243,691
2018	17,986,577	11,473,935	29,460,512
2017	17,314,426	15,062,441	32,376,867
2016	17,105,520	13,415,403	30,520,923



ASCENSION PARISH SHERIFF'S OFFICE
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(UNAUDITED)

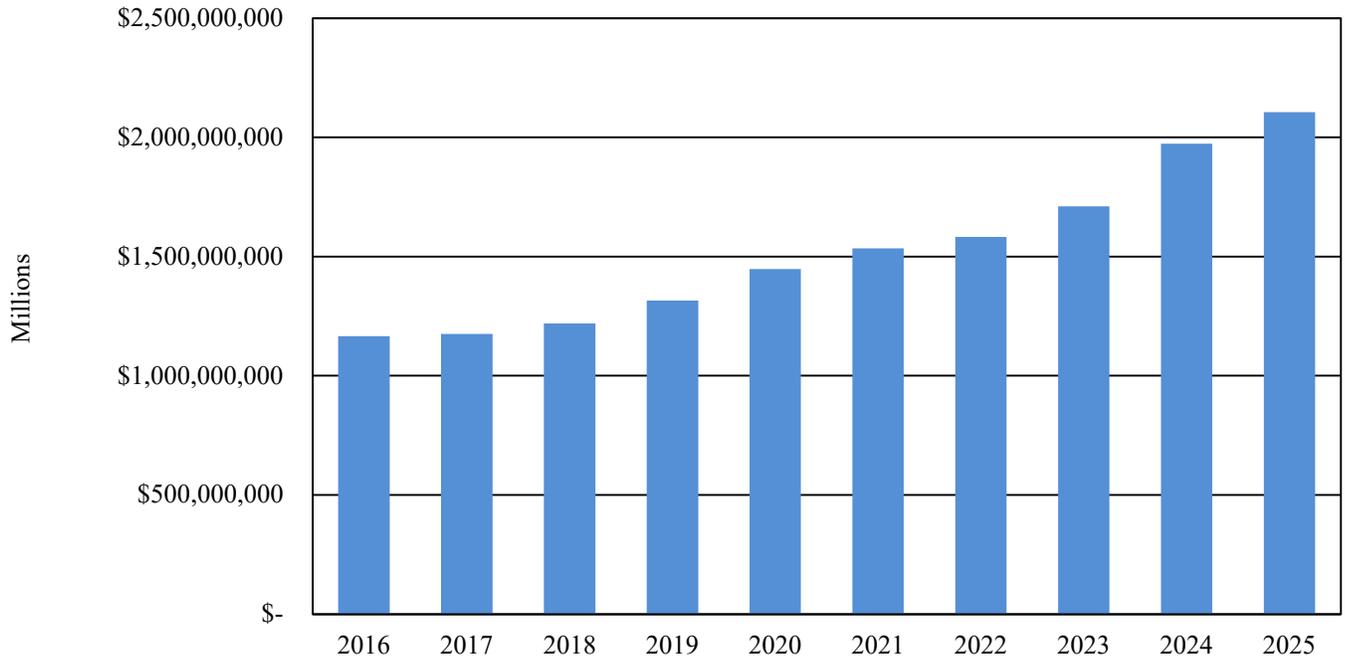
Year	Real Property	Personal Property	Public Service Property	Less: Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate - Millages	Estimated Actual Value	Ratio of Total Taxable Assessed Value to Total Estimated Actual Value*
2025	\$ 1,230,340,900	\$ 2,105,724,270	\$ 114,931,220	\$ 1,345,020,824	\$ 2,105,701,966	14.48	\$26,801,295,680	8%
2024	1,117,789,440	1,007,263,040	111,266,690	263,218,016	1,973,101,154	14.48	18,338,048,093	11%
2023	1,059,949,590	790,429,830	111,888,580	252,143,902	1,710,124,098	14.48	16,316,582,420	10%
2022	993,116,080	727,927,890	110,249,780	248,701,504	1,582,592,246	14.48	15,225,012,520	10%
2021	948,720,920	724,862,620	103,973,810	242,906,006	1,534,651,344	14.48	14,735,521,907	10%
2020	891,108,910	695,536,210	94,814,770	234,537,693	1,446,922,197	14.48	13,927,256,247	10%
2019	830,919,000	622,490,370	90,195,330	228,192,755	1,315,411,945	14.48	12,819,907,120	10%
2018	782,949,800	562,864,560	94,958,340	221,468,722	1,219,303,978	14.48	11,961,761,760	10%
2017	731,729,520	564,012,720	96,047,370	216,600,739	1,175,188,871	14.48	11,461,569,480	10%
2016	718,095,820	568,170,780	91,115,650	211,524,531	1,165,857,719	14.48	11,333,226,000	10%

Source: Ascension Parish Tax Assessor

*Actual Valuation (Market Value) as Compared to Assessed Valuation

Residential properties are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. The overall assessed value is estimated to be 14 - 15% if actual market value.

ASCENSION PARISH SHERIFF'S OFFICE
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(UNAUDITED)



**ASCENSION PARISH SHERIFF'S OFFICE
PROPERTY TAX RATES AND TAX LEVIES
DIRECT AND OVERLAPPING GOVERNMENTS (1)
LAST TEN YEARS
(UNAUDITED)**

Year	DIRECT RATE		PARISH OVERLAPPING RATES				
	Law Enforcement District	Parish Government Operating	Drainage Districts	Lighting Districts	Health & Welfare	Library Maintenance	Fire Protection District No. 3
<u>TAX RATES (mills per dollar)</u>							
2025	14.48	2.71	14.70	28.65	5.46	5.53	19.24
2024	14.48	2.74	14.89	29.59	5.50	5.60	20.00
2023	14.48	2.74	14.89	29.57	5.50	5.60	20.00
2022	14.48	2.74	14.89	29.57	5.48	5.60	20.00
2021	14.48	2.74	14.89	29.57	5.48	5.60	20.00
2020	14.48	2.74	14.86	29.57	5.46	6.52	20.00
2019	14.48	2.77	15.03	30.70	5.50	6.59	20.00
2018	14.48	2.77	14.85	30.70	5.50	6.59	20.00
2017	14.48	2.77	14.85	30.70	5.50	6.59	20.00
2016	14.48	2.77	14.85	30.63	5.33	6.59	18.70
2015	14.48	2.86	15.00	31.00	5.50	6.80	20.00
<u>TAX LEVIES</u>							
2025	\$ 30,490,792	\$ 5,416,996	\$ 11,138,335	\$ 1,719,482	\$ 11,497,220	\$ 11,644,624	\$ 6,636,276
2024	28,570,622	5,143,634	10,549,660	1,539,512	10,852,105	11,049,411	6,355,234
2023	24,762,593	4,202,106	9,104,536	1,392,601	9,405,839	9,576,696	6,090,888
2022	22,915,932	3,893,554	8,464,578	1,278,546	8,672,771	8,862,517	5,706,680
2021	22,221,748	3,776,490	8,209,331	1,208,182	8,379,376	10,005,961	5,490,453
2020	20,951,429	3,802,756	7,843,108	1,139,611	7,958,212	9,535,237	5,204,604
2019	19,044,146	3,447,816	6,397,129	1,052,992	7,233,756	8,667,211	4,732,226
2018	17,655,517	3,189,184	6,377,583	965,373	6,706,300	8,035,229	4,428,211
2017	17,016,733	3,073,295	6,174,677	947,427	6,263,807	7,744,507	3,912,359
2016	16,881,615	3,150,296	6,298,334	909,635	6,412,340	7,927,835	4,032,678
2015	16,228,480	3,028,026	6,023,780	840,735	6,164,251	7,621,113	3,884,882

Source: Ascension Parish Tax Assessor

The tax levies represent the original levy of the Assessor and exclude the homestead exemption amount.

All taxes are billed when assessment rolls are filed during the month of November of the current tax year. Taxes become delinquent on January 1 of the following year. Penalty for delinquent taxes is 1% per month. No discounts are allowed for taxes, and there is no provision for partial payments.

The Sheriff, as provided by state law, is the official tax collector of general property taxes levied by the Parish and Parish special districts.

(1) Not included are the following:

Forestry District, Prairieville Community Fire Fee, Prairieville Residential Fire Fee, and Louisiana Tax Commission Fees. These represent isolated areas that affect less than a majority of Parish residents.

PARISH OVERLAPPING RATES

Juvenile Detention	Animal Control	ACUD#1	River & Levee Districts	School Districts	Assessment District	ROW and Subdivision Road Ditricts	Total
<u>TAX RATES (mills per dollar)</u>							
0.98	0.98	9.88	13.28	61.59	1.78	240.00	419.26
0.99	0.99	10.13	13.53	61.59	1.80	240.00	421.83
0.99	0.99	10.13	13.53	61.59	1.80	195.00	376.81
0.99	0.99	10.13	13.53	61.59	1.80	165.00	346.79
0.99	0.99	10.13	13.53	61.59	1.80	165.00	346.79
0.99	0.99	10.13	15.34	61.59	1.80	120.00	304.47
1.00	1.00	10.31	15.97	61.59	1.82	-	186.76
1.00	-	10.31	15.88	62.31	1.82	-	186.21
1.00	-	10.31	15.74	61.59	1.82	-	185.35
0.97	-	10.31	15.70	61.59	1.82	-	183.74
1.00	-	10.00	16.00	61.59	1.85	-	186.08
<u>TAX LEVIES</u>							
\$ 2,063,607	\$ 2,063,607	\$ 419,898	\$ 7,552,313	\$ 129,691,169	\$ 3,748,179	\$ 306,122	\$ 224,388,620
1,953,385	1,953,385	403,710	7,025,222	121,523,798	3,551,592	235,609	210,706,879
1,693,049	1,693,049	339,375	6,153,948	105,326,837	3,078,218	134,668	182,954,403
1,566,793	1,566,793	335,331	5,707,772	97,472,102	2,848,661	70,061	169,362,091
1,519,330	1,519,330	335,384	5,504,294	94,519,417	2,762,367	24,015	165,475,678
1,446,922	1,446,922	322,035	5,674,689	89,116,258	2,633,410	-	157,075,193
1,315,204	-	299,799	5,153,213	81,003,610	2,393,681	-	140,740,782
1,219,304	-	299,558	4,761,252	75,097,201	2,219,142	-	130,953,854
1,139,949	-	319,883	4,573,288	72,380,058	2,138,852	-	125,684,834
1,165,858	-	308,436	4,568,410	71,805,311	2,156,874	-	125,617,622
1,120,752	-	212,125	4,314,963	69,027,223	2,073,427	-	120,539,758

ASCENSION PARISH SHERIFF'S OFFICE

**PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)**

Taxpayer	Type of Business	2025			2016		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Shell Chemical LP	Chemicals	\$ 146,340,460	1	6.95%	\$ 80,038,780	1	6.87%
BASF Corporation	Chemicals	114,422,040	2	5.43%	68,657,960	2	5.89%
CF Industries Nitrogen, Inc.	Chemicals	106,575,850	3	5.06%	44,104,080	3	3.78%
Westlake Vinyls Company	Chemicals	79,617,240	4	3.78%	-	-	-
Honeywell International	Chemicals	50,634,770	5	2.40%	22,768,550	5	1.95%
Huntsman International	Chemicals	41,086,740	6	1.95%	14,210,980	9	1.22%
Occidental Chemical	Chemicals	36,288,050	7	1.72%	26,756,420	4	2.29%
Rubicon, LLC	Chemicals	30,835,110	8	1.46%	16,122,690	7	1.38%
PCS Nitrogen Fertilizer	Chemicals	28,207,100	9	1.34%	14,540,080	8	1.25%
Linde, Inc.	Chemicals	19,274,740	10	0.92%	-	-	-
Exxon Mobil Corp.	Chemicals	-	-	-	20,995,850	6	1.80%
Lion Copolymer Geismer	Chemicals	-	-	-	13,996,500	10	1.20%
		<u>\$ 653,282,100</u>		<u>31.02%</u>	<u>\$ 322,191,890</u>		<u>27.64%</u>
2025 Taxable Assessed Value of Parish		<u>\$ 2,105,701,966</u>					
2016 Taxable Assessed Value of Parish					<u>\$ 1,165,857,719</u>		

Source: Parish of Ascension

ASCENSION PARISH SHERIFF'S OFFICE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS-LAW ENFORCEMENT DISTRICT
(UNAUDITED)

Year	(1) Total Tax Levy	(2)(a) Collections	Percent of Levy Collected	(2) Collections (Refunds) in Subsequent Yrs.	(2) Total Tax Collections	Ratio of Total Collections to Tax Levy
2025	\$ 30,490,792	\$ 30,402,140	99.71%	\$ -	30,402,140	99.71%
2024	28,570,622	27,508,572	96.28%	22,777	27,531,349	96.36%
2023	24,762,593	24,703,537	99.76%	21,315	24,724,852	99.85%
2022	22,915,932	22,873,046	99.81%	22,409	22,895,455	99.91%
2021	22,221,748	22,141,140	99.64%	30,085	22,171,225	99.77%
2020	20,951,429	20,751,653	99.05%	32,323	20,783,975	99.20%
2019	19,044,146	18,954,946	99.53%	28,757	18,983,703	99.68%
2018	17,655,517	17,564,565	99.48%	31,396	17,595,961	99.66%
2017	17,016,733	16,905,651	99.35%	43,505	16,949,156	99.60%
2016	16,881,615	16,729,423	99.10%	38,914	16,768,337	99.33%

- (1) Ascension Parish Tax Assessor's Office; Includes residential fire fee collected by Parish Fire Protection Districts that are included in property tax billings.
- (2) Ascension Parish Sheriff's Office, Finance Office Collections Report
- (a) Amount collected though March of subsequent year plus December of current year.

ASCENSION PARISH SHERIFF'S OFFICE
SALES TAX LEVIED WITHIN ASCENSION PARISH
(UNAUDITED)

(modified accrual basis of accounting)

The following is a summary by area of sales and use taxes being levied within the Parish of Ascension as of June 30, 2025

	City of Gonzales	Town of Sorrento	City of Donaldsonville	Rural East Ascension	Rural West Ascension
School Board	2.00%	2.00%	2.00%	2.00%	2.00%
City of Gonzales	2.00%	-	-	-	-
City of Donaldsonville	-	-	2.50%	-	-
Town of Sorrento	-	2.00%	-	-	-
East Ascension Drainage District	0.50%	0.50%	-	0.50%	-
West Ascension Hospital District	-	-	0.50%	-	0.50%
Parish of Ascension	-	-	-	1.00%	1.00%
Ascension Sales Tax District No. 2	-	-	-	0.50%	0.50%
Ascension Parish Sheriff	-	-	-	0.50%	0.50%
Local Rate	4.50%	4.50%	5.00%	4.50%	4.50%
State Rate	5.00%	5.00%	5.00%	5.00%	5.00%
Total Rate	9.50%	9.50%	10.00%	9.50%	9.50%

ASCENSION PARISH SHERIFF'S OFFICE
TAXABLE SALES BY STANDARD INDUSTRIAL CLASSIFICATION (SIC)
GENERAL SALES AND USE TAX
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)

Standard Industrial Classification Code	FISCAL YEAR				
	2025	2024	2023	2022	2021
Retail Trade	\$ 104,808,017	\$ 96,652,073	\$ 77,434,519	\$ 85,862,108	\$ 76,941,568
Chemical Plants	57,217,932	60,593,468	42,029,310	35,613,669	27,956,407
Industrial Supplies	46,304,816	45,791,229	34,798,081	32,927,728	27,061,976
Contractors	7,415,654	8,255,168	6,674,436	7,516,497	6,181,003
Transportation	<u>19,742,013</u>	<u>20,003,252</u>	<u>20,405,486</u>	<u>19,621,295</u>	<u>16,604,929</u>
Total	<u>\$ 235,488,432</u>	<u>\$ 231,295,190</u>	<u>\$ 181,341,832</u>	<u>\$ 181,541,297</u>	<u>\$ 154,745,883</u>

Standard Industrial Classification Code	FISCAL YEAR				
	2020	2019	2018	2017	2016
Retail Trade	\$ 72,889,446	\$ 69,689,389	\$ 69,225,480	\$ 66,918,657	\$ 63,401,469
Chemical Plants	33,515,793	37,148,598	34,599,531	47,001,509	40,628,120
Industrial Supplies	31,635,867	29,029,388	28,031,664	28,180,070	33,580,656
Contractors	5,417,400	4,122,154	3,810,019	4,716,092	9,321,703
Transportation	<u>15,579,368</u>	<u>15,202,899</u>	<u>16,439,621</u>	<u>15,715,427</u>	<u>14,380,369</u>
Total	<u>\$ 159,037,873</u>	<u>\$ 155,192,428</u>	<u>\$ 152,106,315</u>	<u>\$ 162,531,754</u>	<u>\$ 161,312,317</u>

Source: Collector of Ascension Parish Sales and Use Taxes.

ASCENSION PARISH SHERIFF'S OFFICE

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

(UNAUDITED)

(full accrual basis of accounting)

Year	Financed Purchases	Right of Use Leases	Total Primary Government	Percentage of Personal Income	Debt Per Capita
2025	\$ 152,946	\$ 4,774,664	\$ 4,927,610	0.09%	\$ 37
2024 (1)	1,004,807	2,483,925	3,488,732	0.07%	27
2023	1,838,055	1,679,427	3,517,482	0.08%	27
2022	2,883,212	1,177,283	4,060,495	0.08%	32
2021	2,939,589	780,665	3,720,254	0.09%	29
2020	481,457	-	481,457	0.01%	4
2019	418,589	-	418,589	0.01%	3
2018	-	-	-	0.00%	-
2017	-	-	-	0.00%	-
2016	-	-	-	0.00%	-

(1) Restated. See Note 20 to the 2025 Audited Financial Statements.

ASCENSION PARISH SHERIFF'S OFFICE

**LEGAL DEBT MARGIN CALCULATION
LAST TEN YEARS
(UNAUDITED)**

Year	Assessed Value	Any One Purpose (1)	Aggregate All Purposes (1)	Debt Outstanding	Legal Debt Margin	Legal Debt Margin to Aggregate Debt Limit
2025	\$ 3,450,996,390	\$ 345,099,639	\$ 1,207,848,737	\$ 4,927,610	\$ 1,202,921,127	99.59%
2024	2,236,319,170	223,631,917	782,711,710	3,573,645	779,138,065	99.54%
2023	2,214,411,902	221,441,190	775,044,166	3,517,482	771,526,684	99.55%
2022	1,831,293,750	183,129,375	640,952,813	4,060,495	636,892,318	99.37%
2021	1,777,557,350	177,755,735	622,145,073	3,720,254	618,424,819	99.40%
2020	1,681,459,890	168,145,989	588,510,962	481,457	588,029,505	99.92%
2019	1,543,396,510	154,339,651	540,188,779	418,589	539,770,190	99.92%
2018	1,440,772,700	144,077,270	504,270,445	-	504,270,445	100.00%
2017	1,391,789,610	139,178,961	487,126,364	-	487,126,364	100.00%
2016	1,377,382,250	137,738,225	482,083,788	-	482,083,788	100.00%

Source: Ascension Parish Tax Assessor

- (1) Legal debt limit is 35% of the total assessed value of taxable property (10% of the assessed value of taxable property for any one purpose)

**ASCENSION PARISH SHERIFF'S OFFICE
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)**

Year	Estimated Population	(1) Personal Income	(1) Per Capita Personal Income	(1) Median Age	(2) Public School Enrollment	Ascension Parish Unemployment Rate	Labor Market Area Unemployment Rate
2025	133,534	\$ 5,535,385	\$ 41,453	36.4	24,076	3.5	4.2
2024	131,632	5,443,641	41,355	36.2	24,281	2.6	3.1
2023	130,458	4,831,512	37,035	36.2	23,815	3.5	3.1
2022	128,369	4,582,645	35,699	36.0	23,455	3.1	3.8
2021	126,500	4,851,528	38,352	35.4	23,537	5.3	7.2
2020	126,604	4,172,994	32,961	35.4	22,862	4.8	5.4
2019	124,672	3,929,661	31,520	35.3	23,731	4.7	5.1
2018	122,948	3,669,997	30,094	35.0	22,536	3.3	3.4
2017	121,587	3,566,018	29,269	34.7	22,311	4.5	5.2
2016	119,455	3,444,365	28,834	34.4	22,595	4.0	4.4

Source: Ascension Economic Development Corp

(1) Source: US Census Bureau estimates.

(2) Source: Ascension Parish School Board

ASCENSION PARISH SHERIFF'S OFFICE
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

2025			2016		
Employer	Number of Employees (1)	Percentage of Employees (2)	Employer	Number of Employees (1)	Percentage of Employees (2)
Ascension Parish School Board	3,400	5.0%	Ascension Parish School Board	2,769	4.9%
BASF Corporation	1,000	1.9%	BASF Corporation	1,047	1.9%
Wal-Mart Stores	710	1.1%	Ascension Parish Government	745	1.3%
Ascension Parish Government	686	1.0%	CF Industries	700	1.2%
Shell Chemical Company	608	1.0%	Wal-Mart Stores	700	1.2%
CF Industries	550	1.0%	Shell Chemical Company	650	1.2%
Smith Tank and Steel	430	0.9%	LeBlanc's Food Stores	600	1.1%
Huntsman Chemical Co., LLC	430	0.9%	EATEL	530	0.9%
Our Lady of the Lake Ascension (formerly St. Elizabeth Hospital)	400	0.8%	St. Elizabeth Hospital	489	0.9%
REV (formerly EATEL)	380	0.7%	Huntsman Chemical Co., LLC	420	0.7%
	<u>8,594</u>	<u>14.3%</u>		<u>8,650</u>	<u>15.3%</u>

Source: Ascension Parish Sheriff (La Dept. of Labor, Research, and Statistics)
 Percentages are based upon total employment per Ascension Economic Development Corporation

ASCENSION PARISH SHERIFF'S OFFICE
FULL-TIME EQUIVALENT PARISH EMPLOYEES
BY FUND/DEPARTMENT
LAST TEN FISCAL YEARS
(UNAUDITED)

	Full-time Equivalent Employees Allotted in Annual Budget									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Public Safety										
Full-Time Positions										
Administration:										
Administration	6	5	5	6	7	7	11	4	6	7
Administrative Support	6	6	5	6	6	7	3	16	18	17
Business Office	17	17	17	15	18	22	20	48	44	40
Civil	13	11	11	14	12	12	12	8	8	8
Finance	7	8	7	7	7	6	7	*	*	*
Fleet	5	6	5	6	6	5	5	3	3	2
Human Resources	6	6	7	6	6	6	5	*	*	*
Paralegal	1	1	1	1	1	1	1	*	*	*
Public Information Officer	1	1	1	1	1	1	1	*	*	*
Standards & Accountability	2	2	2	2	3	4	3	*	*	*
Tax	4	3	3	3	1	1	1	*	*	*
Corrections:										
Clerical	1	1	2	2	5	1	10	*	*	*
Corrections	47	56	50	45	48	61	76	84	76	75
Criminal Records	9	10	9	8	8	6	*	*	*	*
Domestic Violence	3	2	2	2	4	4	2	*	*	*
Support	8	7	8	9	4	14	4	*	*	*
Transportation	8	7	6	5	6	7	*	*	*	*
Warrants	4	4	5	5	4	5	5	3	3	4
Criminal Operations:										
Administration	6	6	6	6	6	6	4	*	*	*
Clerical	5	5	5	8	7	3	6	*	*	*
Courtroom Security	4	*	*	*	*	*	*	*	*	*
Criminal Investigations	*	*	*	*	*	*	*	28	29	28
Evidence	5	4	4	5	5	5	2	*	*	*
Investigative Support	6	5	5	6	5	5	6	5	4	4
Juvenile	6	6	7	8	6	8	7	6	6	6
Narcotics	8	9	9	8	9	6	5	5	6	5
Patrol	83	75	82	85	78	81	82	79	75	74
Property Crimes	9	9	9	9	9	13	13	*	*	*
School Security	7	7	7	7	6	6	7	2	*	*
Traffic	7	9	8	9	9	8	10	9	9	10
Training	6	6	6	6	6	5	4	5	5	4
Violent Crimes	11	13	13	13	12	12	11	*	*	*
Special Operations:										
Communications/Dispatch	31	31	29	32	33	28	27	29	29	31
Community Outreach	6	6	6	7	7	6	5	5	6	6
Information Technology	6	4	4	4	4	4	4	*	*	*
Total Full-Time Positions	354	348	346	356	349	366	359	339	327	321
Part-Time Positions										
OTHER FUNDS:										
Courtroom Security	9	14	15	14	11	12	7	2	2	2
Crossing Guards	9	9	9	9	11	10	9	*	*	*
All Other Departments	61	53	57	38	37	20	38	45	51	47
Total Part-Time Positions	79	76	81	61	59	42	54	47	53	49
TOTAL	433	424	427	417	408	408	413	386	380	370

Notes: * - Data prior to organizational restructure not available.

Source: Ascension Parish Sheriff's Office

ASCENSION PARISH SHERIFF'S OFFICE
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN CALENDAR YEARS
(UNAUDITED)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Population - Total	133,534	131,632	130,458	128,369	126,500	126,604	124,672	122,948	121,587	119,455
Service Call Responses	71,027	74,689	77,766	81,865	76,524	79,367	89,845	79,174	79,992	75,809
Assigned Cases	1,116	1,462	1,339	2,004	2,105	2,376	2,599	2,603	1,878	1,510
Traffic Tickets Issued	3,671	2,598	2,842	2,800	3,878	4,172	4,618	7,126	6,537	2,589
Crime Statistics:										
Murders	9	6	11	8	10	7	5	8	5	9
Rapes	31	31	34	26	30	47	42	44	48	48
Assaults	42	35	45	38	36	47	37	36	46	32
Total Persons Crimes	82	72	90	72	76	101	84	88	99	89
Robberies	45	49	49	25	43	54	44	56	75	76
Burglaries	266	335	423	341	385	427	604	696	694	799
Theft	1,868	2,414	2,519	2,495	2,798	2,930	3,196	3,218	3,306	3,118
Vehicle Theft	217	218	259	264	260	247	225	238	234	218
Fraud	59	71	58	48	48	77	45	130	217	176
Total Property Crimes	2,455	3,087	3,308	3,173	3,534	3,735	4,114	4,338	4,526	4,387
Total Crimes	2,537	3,159	3,398	3,245	3,610	3,836	4,198	4,426	4,625	4,476
Estimated Value of Property Stolen	\$ 13,898,955	\$ 11,788,039	\$ 10,236,370	\$ 9,017,904	\$ 7,270,278	\$ 6,826,676	\$ 7,650,241	\$ 8,746,695	\$ 7,983,654	\$ 7,558,597
Estimated Value of Property Recovered	\$ 1,754,742	\$ 2,470,950	\$ 2,463,760	\$ 2,370,896	\$ 1,700,800	\$ 1,671,065	\$ 1,662,489	\$ 1,358,308	\$ 1,241,794	\$ 1,251,795
Crime Rate per 1,000 Residents	19.00	24.00	26.05	25.28	28.54	30.30	33.67	36.00	38.04	37.47

Source: Ascension Parish Sheriff's Office
 See Table 18 for Demographic Statistics

ASCENSION PARISH SHERIFF'S OFFICE
CAPITAL ASSET STATISTICS BY CATEGORY
LAST TEN FISCAL YEARS
(UNAUDITED)

Category	FISCAL YEAR									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Public Safety:										
Land	8	6	5	5	5	5	4	4	4	3
Buildings	18	18	18	18	17	17	17	15	13	11
Equipment										
Boats & Trailers	27	26	26	29	28	28	28	26	23	23
Communications Equipment	1255	1255	1261	1,261	1,261	1,261	632	617	615	609
Computer Equipment	189	336	556	556	556	488	271	244	240	234
Information Technology	175	195	192	188	186	173	168	148	120	101
Furniture	116	115	114	109	97	96	95	85	65	55
Law Enforcement Equipment	411	401	396	396	393	292	292	289	263	210
Security Equipment	167	167	167	162	161	160	152	123	94	74
Other Equipment	275	271	268	265	262	257	255	231	212	181
Vehicles	131	182	217	243	232	198	165	156	148	130

Source: Ascension Parish Sheriff's Office



OTHER INDEPENDENT AUDITORS' REPORT



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

The Honorable Robert P. Webre
Ascension Parish Sheriff
Donaldsonville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America, *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the General Fund, each major fund, and the aggregate remaining fund information of the Ascension Parish Sheriff (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 30, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of 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 an instance of noncompliance or other matters that are required to be reported under *Louisiana Governmental Audit Guide* and *Government Auditing Standards* and is described in the accompanying schedule of findings and responses as item 2025-001.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Sheriff, the Louisiana Legislative Auditor, and federal and state agencies, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
December 30, 2025

ASCENSION PARISH SHERIFF

DONALDSONVILLE, LOUISIANA

SCHEDULE OF FINDINGS AND RESPONSES

For the year ended June 30, 2025

1) Summary of Auditors' Results:

A) The type of report issued on the financial statements: **Unmodified opinion.**

B) Significant deficiencies in internal control disclosed by the audit of financial statements: **None reported.**

Material weaknesses: **None.**

C) Noncompliance that is material to the financial statements: **2025-001.**

2) Findings relating to the financial statements reported in accordance with *Government Auditing Standards*: **None.**

3) Findings relating to compliance reported in accordance with *Government Auditing Standards* and *Louisiana Governmental Audit Guide*: **2025-001.**

4) FINDINGS – FINANCIAL STATEMENTS

None.

5) FINDINGS – NONCOMPLIANCE

2025-001: Local Government Budget Act

Year Finding Originated: 2025

Criteria: In accordance with Louisiana Revised Statute (R.S) 39:1302, and 19:109, *Local Government Budget Act* (LGBA), political subdivisions of the state are required to prepare and legally adopt a budget for the general fund and special revenue funds. Once adopted and in accordance with the Louisiana R.S. 39:1311, *LGBA*, governing authorities are required to monitor and adopt budgets and duly authorize adopted amendments to the budgets for all legally adopted budgets.

Additionally, management of the Sheriff is required to advise the governing authority, the Sheriff, to adopt a budget amendment, in writing for all legally adopted budgets when the following conditions exist:

- Total revenue and other sources plus projected revenue and other financing sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more.

- Total expenditures and other uses plus projected expenditures and other financing uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.
- Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by five percent or more and fund balance is being used to fund current year expenditures.

Condition: The Sheriff's major governmental funds reported the following:

- **General Fund**
 - Total expenditures exceeded the total budgeted expenditures by 6.3%.

Cause: Management advised the Sheriff to adopt budget amendments during 2025 for all funds which legally adopted budgets to prevent noncompliance with the requirements established by the LGBA, although the recommended amendments did not satisfy the requirements of the LGBA.

Effect: The Sheriff may not be compliant with the LGBA.

Recommendation: We recommend Management and the Sheriff to continue to closely monitor legally adopted budgets for the General Fund and special revenue funds to ensure budget amendments are authorized for anticipated changes in revenues and expenditures that will result in unfavorable budget variances.

Views of the responsible officials: See management's response to finding on Page 95.

ASCENSION PARISH SHERIFF
DONALDSONVILLE, LOUISIANA
SUMMARY OF PRIOR YEAR FINDINGS AND RESPONSES

For the year ended June 30, 2025

None reported.

SPECIAL ACKNOWLEDGMENTS

Robert “Bobby” Webre
Sheriff

Col. Paul Robert
Executive Officer

Lt. Col. Donald Capello
Deputy Chief

Lt. Col. Laura Gremillion
Deputy Chief

Lt. Col. Cody Melancon
Deputy Chief

Kathleen LoCicero
Chief Financial Officer

Parish Seat
Courthouse
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P.O. Box 268
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Dispatch: 225-621-8300
Warrants: 225-621-8308
Fax: 226-647-8156

BOBBY WEBRE
SHERIFF AND EX-OFFICIO TAX COLLECTOR

**MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2025**

2025-001 Local Government Budget Act

The audit noted that total expenditures for the general fund exceeded the total budgeted expenditures by 6.3%. This variance was primarily due to the reporting of new vehicle lease costs as additions to capital outlay, as required by Governmental Accounting Standards Board Statement No. 87 (GASB 87). While the lease payment expenses were budgeted appropriately, the total present value of the added leases was not considered during the original budget process, resulting in the overage.

In response to this finding, management will ensure that future budgets accurately reflect the impact of GASB 87 and similar accounting standards. The Finance team will continue to monitor changes in accounting requirements and integrate them into budgeting practices to uphold transparency and fiscal responsibility. Management values the audit's recommendations and is committed to ongoing improvement in the financial reporting processes.

Contact person: Kathleen LoCicero, Chief Financial Officer



Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures

ASCENSION PARISH SHERIFF'S OFFICE

Gonzales, Louisiana

For the year ended June 30, 2025

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Robert P. Webre
Ascension Parish Sheriff's Office
Gonzales, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2024 through June 30, 2025. The Ascension Parish Sheriff's Office (the Sheriff) 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 schedule of associated findings are as follows:

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

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under #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, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - ii. At least two employees are involved in processing and approving payments to vendors.
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
 - 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.

- C. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
- i. Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5B above, as applicable.
- D. Using the entity's main operating account and randomly select one month from the fiscal period, obtain the bank statement and 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. 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.

ASCENSION PARISH SHERIFF'S OFFICE

SCHEDULE OF ASSOCIATED FINDINGS

For the year ended June 30, 2025

Associated Findings:

No associated findings were found as a result of applying the procedures listed above.

We were engaged by **ASCENSION PARISH SHERIFF'S OFFICE** 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 **ASCENSION PARISH SHERIFF'S OFFICE** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
October 24, 2025

ASCENSION PARISH SHERIFF'S OFFICE

MANAGEMENT LETTER

June 30, 2025

The Honorable Robert P. Webre
Ascension Parish Sheriff
Gonzales, Louisiana

We have audited the financial statements of the **ASCESION PARISH SHERIFF'S OFFICE** (the Sheriff) for the year ended June 30, 2025 and have issued our report thereon. As part of our audit, we considered internal accounting control to the extent we determined necessary to plan our audit as required by auditing standards generally accepted in the United States of America. Under these standards, the purposes of such evaluation are to establish a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal controls or expressing an opinion on compliance. Also, in accordance with compliance with certain laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

However, during our audit, we became aware of matters that are opportunities for strengthening internal controls or operating efficiencies. Our comments and suggestions regarding these matters are set forth below. This letter does not affect our reports dated December 30, 2025, on the financial statements of the Sheriff's internal control over financial reporting.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various personnel of the Sheriff, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendation. Our comments are summarized on Exhibit 1.

This report is intended solely for the information and use for the Sheriff, management, and Louisiana Legislative Auditor, and is not intended to be and should be used by anyone other than these specified parties. Under Louisiana Revised Statutes 12:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
December 30, 2025

2025-002 Journal Entries

Observation: During our audit, we noted that the Sheriff does not have formal controls in place to review or approve journal entries. Journal entries can be recorded and posted to the general ledger without independent review. Although the finance team discusses journal entries verbally, nothing is documented to support the review process.

Recommendation: We suggest that management implement formal procedures surrounding posting journal entries to support financial reporting accuracy. Good internal control over financial reporting requires the Sheriff to have formal procedures to ensure that all journal entries are accurate and properly authorized. This is to help prevent errors or irregularities in financial statements.

Management's Response: Management agrees with the recommendation above and intends to implement formal procedures over posting journal entries.