

**Washington Parish Sheriff's Office  
Franklinton, Louisiana**

**FINANCIAL STATEMENTS**

**June 30, 2025**

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## INDEPENDENT AUDITOR'S REPORT

Honorable Jason Smith, Sheriff  
Washington Parish Sheriff's Office  
Franklinton, Louisiana

### Opinions

I have audited the accompanying financial statements of the governmental activities, the major fund, and each fiduciary fund of the Washington Parish Sheriff's Office as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Washington Parish Sheriff's Office's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and each fiduciary fund of the Washington Parish Sheriff's Office 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

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

### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the

Washington Parish Sheriff's Office's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Washington Parish Sheriff's Office'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Washington Parish Sheriff's Office's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

### **Required Supplementary Information**

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements.



Such missing information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), 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. My opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, the other post-employment benefit obligation information, and net pension liability related information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Washington Parish Sheriff's Office's basic financial statements. The schedule of compensation, reimbursements, benefits, and other payments to agency head, affidavit and justice system funding schedules for collecting/disbursing, as listed in the table of contents, are presented for purposes 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of compensation, reimbursements, benefits, and other payments to agency head, affidavit and justice system funding schedules for collecting/disbursing are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

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



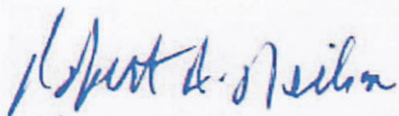
In connection with my audit of the basic financial statements, my responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated.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

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

In accordance with *Government Auditing Standards*, I have also issued my report dated December 23, 2025, on my consideration of the Washington Parish Sheriff's Office's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Washington Parish Sheriff's Office'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 Washington Parish Sheriff's Office's internal control over financial reporting and compliance.

#### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated December 23, 2025, on the results of my state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state side agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



Robert A. Neilson, CPA, LLA

Bogalusa, Louisiana

December 23, 2025

## **BASIC FINANCIAL STATEMENTS**

**Washington Parish Sheriff's Office**  
**Statement of Net Position**

<i>June 30, 2025</i>	Governmental Activities
<b>Assets</b>	
Cash and cash equivalents	\$ 4,476,307
Restricted cash	336,538
Receivables, net	2,075,978
Capital assets, net	1,605,101
<b>Total Assets</b>	<b>8,493,924</b>
<b>Deferred Outflows of Resources</b>	
Pension related	1,347,521
OPEB related	1,982,181
<b>Total Deferred Outflows of Resources</b>	<b>3,329,702</b>
<b>Liabilities</b>	
Accounts payable and other liabilities	107,277
Salaries and benefits payable	170,026
Accrued liabilities	62,872
Accrued interest payable	7,966
Non-current liabilities:	
Due within one year	
Compensated absences	135,629
Financed equipment purchase	157,750
SBITA liability	35,504
Total OPEB liability	146,267
Due in more than one year	
Compensated absences	38,002
Financed equipment purchase	154,220
SBITA liability	115,664
Total OPEB liability	4,319,595
Net pension liability	2,929,962
<b>Total Liabilities</b>	<b>8,380,734</b>
<b>Deferred Inflows of Resources</b>	
Pension related	365,222
OPEB related	3,476,456
<b>Total Deferred Inflows of Resources</b>	<b>3,841,678</b>
<b>Net Position (Deficit)</b>	
Net investment in capital assets	1,605,101
Restricted for program services	336,538
Unrestricted	(2,340,425)
<b>Total Net Position (Deficit)</b>	<b>\$ (398,786)</b>

*The notes to the basic financial statements are an integral part of this statement.*



# Washington Parish Sheriff's Office

## Statement of Activities

For the year ended June 30, 2025		Net (Expense) Revenue and Changes in Net Position				
Functions/Programs	Expenses	Program Revenues			Primary Government	
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Primary government:						
Governmental activities:						
Public safety	\$ 11,053,776	\$ 3,149,665	\$ 165,326	\$ -	\$	(7,738,785)
General revenues:						
Taxes:						
						3,790,122
						2,826,080
						251,826
						131,700
						266,541
						103,072
						21,674
						176,445
	Total general revenues					7,567,460
	Change in net position					(171,325)
	Net position (deficit), beginning of year					(227,461)
	Net position (deficit), end of year				\$	(398,786)

*The notes to the basic financial statements are an integral part of this statement.*

**Washington Parish Sheriff's Office**  
**Balance Sheet - Governmental Fund**

<i>June 30, 2025</i>	General Fund
<hr/>	
<b>Assets</b>	
Cash and cash equivalents	\$ 4,476,307
Restricted cash	336,538
Receivables, net	2,067,416
Due from other governments	8,562
<hr/>	
Total Assets	\$ 6,888,823
<hr/>	
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	
Liabilities	
Accounts payable	\$ 107,277
Salaries and benefits payable	170,026
Accrued liabilities	62,872
<hr/>	
Total Liabilities	340,175
<hr/>	
Deferred Inflows of Resources	
Unavailable revenues	1,448,312
<hr/>	
Total Deferred Inflows of Resources	1,448,312
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Fund Balance	
Restricted for program services	336,538
Unassigned	4,763,798
<hr/>	
Total Fund Balance	5,100,336
<hr/>	
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 6,888,823
<hr/>	

*The notes to the basic financial statements are an integral part of this statement.*

# Washington Parish Sheriff's Office

## Reconciliation of the Balance Sheet of the Governmental Fund to the Statement of Net Position

June 30, 2025

Total fund balance - governmental fund	\$	5,100,336
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Amounts reported for governmental activities in the statement of net position are different because:

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

Governmental capital assets	5,407,163	
Less accumulated depreciation and amortization	(3,802,062)	1,605,101

Differences between expected and actual experiences, assumption changes, and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position.

Deferred outflows - pension related	1,347,521	
Deferred outflows - OPEB related	1,982,181	
Deferred inflows - pension related	(365,222)	
Deferred inflows - OPEB related	(3,476,456)	(511,976)

Unavailable revenues are deferred in governmental funds but not in governmental activities.

1,448,312

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

Accrued interest payable on financed equipment purchase and SBITA liability	(7,966)	
Compensated absences	(173,631)	
Financed equipment purchase	(311,970)	
SBITA liability	(151,168)	
Total OPEB liability	(4,465,862)	
Net pension liability	(2,929,962)	(8,040,559)

Net position (deficit)	\$	(398,786)
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*The notes to the basic financial statements are an integral part of this statement.*

**Washington Parish Sheriff's Office**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Governmental Fund**

<i>For the year ended June 30, 2025</i>	General Fund
<b>Revenues</b>	
Sales and use taxes	\$ 3,790,857
Ad valorem taxes	2,826,080
Intergovernmental revenues	
State supplemental pay	251,826
State revenue sharing	131,700
Grant revenue	165,326
Fees, charges, and commissions for services	
Feeding and keeping of prisoners	1,474,645
Commissions	743,917
Civil and criminal fees	156,158
Other revenues	203,115
Interest earnings	176,445
<b>Total revenues</b>	<b>9,920,069</b>
<b>Expenditures</b>	
Public safety	
Personnel services	7,167,492
Auto expense, maintenance, and supplies	1,546,071
Feeding and keeping of prisoners	773,373
Contractual services	290,720
Opioid expenses	7,286
Continuing education	5,415
Other	321,604
Capital outlays	1,017,907
Debt service - financed equipment purchase	
Principal	62,433
<b>Total expenditures</b>	<b>11,192,301</b>
Excess (deficiency) of revenues over (under) expenditures	(1,272,232)
<b>Other Financing Sources (Uses)</b>	
Proceeds from insurance	103,072
Proceeds from sale of assets	63,426
Financed equipment purchase	279,086
Subscription-based information technology arrangement	151,168
<b>Net other financing sources (uses)</b>	<b>596,752</b>
<b>Net change in fund balance</b>	<b>(675,480)</b>
Fund balance, beginning of year	5,775,816
Fund balance, end of year	\$ 5,100,336

*The notes to the basic financial statements are an integral part of this statement.*



# Washington Parish Sheriff's Office

## Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities

For the year ended June 30,

2025

Net change in fund balance - governmental fund	\$	(675,480)
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Amounts reported for governmental activities in the statement of activities are different because:

The governmental fund reports capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount by which capital outlays exceeded depreciation/amortization expense in the current period.

Depreciation/amortization expense	(673,186)	
Capital outlays	1,017,907	344,721

Early termination of financed equipment and SBITA assets		(224,053)
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Some revenues will not be collected within 60 days after the close of the Sheriff's fiscal year-end and are not considered as "available" revenue in the governmental fund. In the statement of net position, presented on the full accrual basis, these revenues are recognized.		774,945
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Long-term liability proceeds provide current financial resources to the governmental fund, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental fund, but repayment reduces long-term liabilities in the statement of net position.

Financed equipment purchase issued	(279,086)	
SBITA liability issued	(151,168)	
Principal paid on financed equipment purchase	62,433	
Early termination of financed equipment purchase	35,300	
Early termination of SBITA liability	210,427	(122,094)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund.

Accrued interest payable on financed equipment purchase and SBITA liability	(1,209)	
Compensated absences	(53,935)	
Changes in total OPEB liability and related deferred outflows and inflows of resources	(59,302)	
Changes in net pension liability and related deferred outflows and inflows of resources	(154,918)	(269,364)

Change in net position - governmental activities	\$	(171,325)
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*The notes to the basic financial statements are an integral part of this statement.*

**Washington Parish Sheriff's Office**  
**Statement of Fiduciary Net Position - Fiduciary Funds**

<i>June 30, 2025</i>	Custodial Funds
<hr/>	
<b>Assets</b>	
Cash and cash equivalents	\$ 621,596
Due from taxing bodies	3,888,750
<hr/>	
Total Assets	4,510,346
<hr/>	
<b>Liabilities</b>	
Due to other governments	4,168,346
Due to others	138,262
Funds held in custody for inmates	73,619
<hr/>	
Total Liabilities	4,380,227
<hr/>	
<b>Fiduciary Net Position</b>	
Restricted for individuals and organizations	\$ 130,119
<hr/>	

*The notes to the basic financial statements are an integral part of this statement.*

**Washington Parish Sheriff's Office**  
**Statement of Changes in Fiduciary Net Position - Fiduciary Funds**

<i>For the year ended June 30, 2025</i>	Custodial Funds
<b>Additions</b>	
Sheriff sales	\$ 1,025,729
Garnishments	220,104
Surety bonds	440,135
Fines and court costs	174,823
Taxes, fees, etc. paid to tax collector	68,038,691
Interest earnings	6,232
Prisoner deposits	501,592
<b>Total additions</b>	<b>70,407,306</b>
<b>Deductions</b>	
Taxes, fees, etc. distributed to taxing bodies and others	69,718,423
Payments to litigants, etc	120,382
Fees to entities	20,172
Surety bond refunds	71,804
Refunds to released inmates and prisoner program disbursements	473,010
Office expenses	1,112
<b>Total deductions</b>	<b>70,404,903</b>
Net increase (decrease) in fiduciary net position	2,403
Fiduciary net position, beginning of year	127,716
Fiduciary net position, end of year	\$ 130,119

*The notes to the basic financial statements are an integral part of this statement.*

## **Washington Parish Sheriff's Office**

### **Notes to Financial Statements**

#### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Washington 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 Washington 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 is responsible 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 administration of programs such as neighborhood watch and anti-drug abuse programs. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the Parish.

As the ex-officio tax collector of the Parish, the Sheriff is responsible for collecting and distributing ad valorem (property) taxes, sales and use taxes, state revenue sharing funds, occupational licenses, as well as fines, costs, and bond forfeitures imposed by the judicial district court.

#### ***Reporting Entity***

For financial reporting purposes, the Washington Parish Sheriff's Office (the Sheriff's Office) includes all funds and activities that are controlled by the Sheriff. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

Other than certain operating expenditures of the Sheriff's Office that are paid or provided by the Washington Parish Government (the Parish Government) as required by Louisiana law, the Sheriff's Office is financially independent. Accordingly, the Sheriff's Office is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the Parish Government, the school board of the Parish, and other independently elected parish officials, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

The accounting policies of the Sheriff's Office conform to generally accepted accounting principles (GAAP) as applied to governmental units. The more significant accounting policies used by the Sheriff's Office are described below.

#### ***Government-Wide and Fund Financial Statements***

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the reporting entity as defined above. They include all funds of the reporting entity except the fiduciary funds. The Sheriff's Office has no business-type activities.



## Washington Parish Sheriff's Office

### Notes to Financial Statements

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### ***Government-Wide and Fund Financial Statements (continued)***

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) fees, fines and charges for services, and 2) operating grants and contributions that are restricted to meeting the operational needs of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental fund and the fiduciary funds, even though the latter are excluded from the government-wide financial statements. The only governmental fund is the General Fund.

##### ***Measurement Focus, Basis of Accounting and Financial Statement Presentation***

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility and timing requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental fund. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Ad valorem taxes, sales and use taxes, occupational licenses, other fines and fees, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the Sheriff's Office.

The custodial funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

## Washington Parish Sheriff's Office Notes to Financial Statements

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### ***Government-Wide Financial Statements***

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates the governmental fund and excludes the fiduciary funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

#### ***Fund Financial Statements***

The fund financial statements provide information about the funds of the Sheriff's Office, including its fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on the major governmental fund and the fiduciary funds. Fiduciary funds are used to report assets held in a trustee or custodial capacity for others that cannot be used to support the government's own programs. Custodial funds are purely custodial and do not involve measurement of results of operations.

The Sheriff's Office reports the following major governmental fund:

**General Fund** - The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's Office and accounts for and reports all operations of the Sheriff's Office not accounted for and reported in another fund. The Sheriff's Office's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include one half (1/2) cent sales tax, state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

The following funds are fiduciary funds:

#### ***Custodial Funds***

The custodial funds are used as depositories for civil suits, cash bonds, taxes, and fees. Disbursements from these funds are made to various parish agencies and litigants in suits in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**Ad Valorem Taxes Fund** - Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish ad valorem taxes and fees. This fund accounts for the collection of levied property taxes and the subsequent distribution to each relevant taxing authority.

**Sales and Use Tax Fund** - The Sheriff was selected by the Washington Parish Sales and Use Tax Centralization Commission to collect all sales and use taxes (except auto dealers) in Washington Parish beginning July 1, 1996. This fund accounts for the collection of those taxes and fees and the remittance thereof to the various taxing bodies.

**Bonds Fund** – This fund accounts for the collection of bonds and the payment of these collections to the specified recipient entities. In some cases, the amounts collected are refunded to litigants.

## Washington Parish Sheriff's Office Notes to Financial Statements

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### ***Fund Financial Statements (continued)***

##### ***Custodial Funds (continued)***

Inmate Fund - To account for individual prisoner account balances. Funds are deposited in the name of the prisoner and payable upon request. Balances in the individual prisoner accounts are returned upon completion of their jail sentences.

Sheriff's Fund – This fund accounts for funds held in connection with civil suits and Sheriff's sales. It also accounts for the collections of bonds, probation fines, and costs and disbursement of these collections, in accordance with applicable law.

Other Funds - The other funds account for the collection and distribution of garnishments, fines and licenses, and seizures and forfeitures.

#### ***Budgetary Information***

##### ***Budgetary Basis of Accounting***

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund. The appropriated budget is prepared by fund and function. The Sheriff may make transfers of appropriations within the General Fund. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are not utilized by the Sheriff's Office.

#### ***Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position or Fund Balance***

##### ***Cash and Cash Equivalents***

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

##### ***Restricted Cash***

Certain cash is set aside for the specific use set forth in the opioid settlement agreement.

##### ***Receivables, Net***

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. In the fund financial statements, receivables consist of all revenues earned at year-end which are considered measurable and available and not yet received. Receivables are reported net of an allowance for uncollectible accounts, which is estimated by management based on its assessment of the collectability of the funds.

## Washington Parish Sheriff's Office

### Notes to Financial Statements

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### *Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position or Fund Balance (continued)*

###### *Interfund Activities and Transactions*

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as *due from other funds* or *due to other funds* within the fund financial statements. Long-term borrowings between funds are classified as *advances to other funds* or *advances from other funds* in the fund financial statements. Interfund transactions are reflected as services provided, reimbursements, or transfers. Services provided, deemed to be at or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when a fund incurs a cost, charges the appropriate benefitting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

###### *Capital Assets*

Capital assets, which include property, plant, equipment, and right-to-use subscription assets, are reported in the government-wide financial statements. Capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated acquisition value at the date of donation. Capital assets are defined by the Sheriff's Office as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Land and assets not in service are not depreciated. The other property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Vehicles	5 Years
Buildings	40 Years
Building improvements	10 Years
Furniture, fixtures and equipment	5 Years
Other capital assets	5 Years

Right-to-use subscription assets are amortized over the term of the underlying agreement.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

###### *Deferred Outflows of Resources and Deferred Inflows of Resources*

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an expense or expenditure until then. The Sheriff's Office has two items that meet this criterion, pension and other postemployment benefit (OPEB) deferrals. In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Sheriff's Office has two items that meet the criterion for this category, pension and OPEB deferrals.



## Washington Parish Sheriff's Office Notes to Financial Statements

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### ***Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position or Fund Balance (continued)***

##### *Financed Equipment Purchase*

In the government-wide financial statements, financed equipment purchases are reported as liabilities in the governmental activities. In the governmental fund, proceeds from financed equipment purchases are reported as other financing sources and payments on financed equipment purchases are reported as debt service – principal and debt service – interest, as applicable.

##### *Subscription-Based Information Technology Agreements (SBITAs)*

At the commencement of a subscription, the Sheriff's Office initially measures the SBITA liability at the present value of payments expected to be made during the subscription term. Subsequently, the SBITA liability is reduced by the principal portion of subscription payments made.

The subscription asset is initially measured as the initial amount of the SBITA liability, adjusted for subscription payments made at or before the subscription commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to subscriptions include how the Sheriff's Office determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments. The Sheriff's Office uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the Sheriff's Office uses its estimated incremental borrowing rate as the discount rate for subscriptions. The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the SBITA liability are composed of fixed payments.

The Sheriff's Office monitors changes in circumstances that would require a remeasurement of its subscription and remeasures the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the SBITA liability. Subscription assets, which are reported with other capital assets, and the subscription liabilities are reported on the Statement of Net Position.

##### *Compensated Absences*

The Sheriff's Office recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, one type of leave qualifies for liability recognition for compensated absences – *annual leave*. The Sheriff's Office uses a Last-In, First-Out (LIFO) method to determine the usage and valuation of vacation and sick leave. Under this method, the most recently accrued leave is assumed to be used first.

## Washington Parish Sheriff's Office Notes to Financial Statements

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### *Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position or Fund Balance (continued)*

##### *Compensated Absences (continued)*

The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Annual leave accumulates at varying rates with exceptions, is paid upon termination, and accrues as follows (assuming an 80 hour pay period):

Years of Service	Annual Leave Earned (Hours per Pay Period)
Less than 3	3.69
3 – 5	4.61
5 - 10	5.54
10 – 15	6.46
More than 15	7.39

Sick leave accumulates at varying rates, with exceptions, and is carried forward from fiscal year to fiscal year, with no defined limit of hours that can be carried forward, is not paid upon termination, and accrues at the same rate as noted above for annual leave. An accrual for sick leave has not been recorded as this leave does not meet the criteria for accrual in accordance with GASB Statement No. 101.

At June 30 2025, the Sheriff's Office has accumulated and vested \$173,631 in vacation leave privileges required to be accrued in accordance with GASB Statement No. 101 including salary-related benefits.

##### *Pension*

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 the Sheriffs' Pension and Relief Fund (the Fund) and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

##### *Categories and Classification of Net Position and Fund Balance*

*Net position policies* – In the government-wide financial statements, net position is classified and displayed in the three components, as discussed below.

*Net investment in capital assets* - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets.

## Washington Parish Sheriff's Office Notes to Financial Statements

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### ***Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position or Fund Balance (continued)***

##### *Categories and Classification of Net Position and Fund Balance (continued)*

*Restricted net position* - Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be placed on the use, either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

*Unrestricted net position* - Net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the two categories of net position.

*Net position flow assumption* – Sometimes the Sheriff's Office will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Sheriff's Office's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

*Fund balance policies* – Fund balance of the governmental fund is reported in various classifications based on the nature of any limitations requiring the use of resources for specific purposes. The Sheriff's Office itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The provisions of GASBC Section 1800, *Classification and Terminology*, specifies the following classifications:

*Nonspendable fund balance* – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted fund balance* – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed fund balance* – The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Sheriff's Office's highest level of decision-making authority. The Sheriff is the highest level of decision-making authority for the Sheriff's Office that can, by independent decision, commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation.

*Assigned fund balance* – Amounts in the assigned fund balance classification are intended to be used by the Sheriff's Office for specific purposes but do not meet the criteria to be classified as committed. The Sheriff has authorized the Chief Civil Deputy to assign fund balance. The Sheriff may also assign fund balance. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

## Washington Parish Sheriff's Office Notes to Financial Statements

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### ***Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position or Fund Balance (continued)***

##### ***Categories and Classification of Net Position and Fund Balance (continued)***

*Unassigned fund balance* – Unassigned fund balance is the residual classification for the General Fund.

*Fund balance flow assumptions* – Sometimes the Sheriff's Office will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Sheriff's Office's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

#### ***Revenues and Expenditures/Expenses***

*Program revenues* – Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

*Property taxes* – Property taxes attach as an enforceable lien on real property and are levied as of July 1st. The tax levy is divided into two billings: the first billing (mailed on July 1) is an estimate of the current year's levy based on the prior year's taxes; the second billing (mailed on January 1) reflects adjustments to the current year's actual levy. The billings are considered past due 30 days after the respective tax billing date, at which time the applicable property is subject to lien, and penalties and interest are assessed.

#### ***Use of Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related to useful lives of capital assets, allowance for doubtful accounts, pension liability, and other postemployment benefit (OPEB) liability.

#### ***Subsequent Events***

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 23, 2025 and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

## Washington Parish Sheriff's Office Notes to Financial Statements

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### ***Recently Issued and Implemented Accounting Pronouncements***

GASB Statement No. 101, *Compensated Absences*. The 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. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. There were no significant impacts of implementing this Statement.

GASB Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. There were no significant impacts of implementing this Statement.

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

GASB Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to establish requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

The Sheriff's Office is evaluating the requirements of the above statements and the impact on reporting.

## Washington Parish Sheriff's Office

### Notes to Financial Statements

#### NOTE 2: CASH AND CASH EQUIVALENTS

At June 30 2025, the Sheriff had the following cash and cash equivalents (book balances):

Fund Type	
Governmental Funds	\$ 4,812,845
Fiduciary Funds	621,596
Total	\$ 5,434,441

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana.

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

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at June 30, 2025, are secured as follows:

Bank balance	\$ 2,126,384
FDIC Insured	500,000
Collateral held by pledging bank in Sheriff's name	1,626,384
Total	\$ 2,126,384

As of June 30, 2025, the Sheriff's total bank balances were fully insured and collateralized with the securities held in the name of the Sheriff by the pledging financial institution's agent, and therefore, the Sheriff's Office was not exposed to custodial credit risk.

At December 31, 2024, the Parish had an investment with the Louisiana Asset Management Pool (LAMP), which is included in investments. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955.

## Washington Parish Sheriff's Office

### Notes to Financial Statements

#### NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

LAMP is a governmental external investment pool that reports at net asset value. The following facts are relevant for an investment pool:

- Credit risk: LAMP is rated AAAM by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The Parish's investment is with the pool, not the securities that make up the pool; therefore, no public disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the five percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 53 days as of June 30, 2025.
- Foreign currency risk: Not applicable.

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

An annual audit of LAMP is conducted by an independent certified public accountant. The Legislative Auditor of the State of Louisiana has full access to the records of LAMP. LAMP issues financial reports which can be obtained by writing: LAMP, Inc., 650 Poydras Street, Suite 2220, New Orleans, LA 70130.

Investments of the Sheriff consist of LAMP deposits of \$3,778,800 included in cash and cash equivalents.



## **Washington Parish Sheriff's Office**

### **Notes to Financial Statements**

#### **NOTE 3: AD VALOREM TAXES**

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem taxes. Property taxes for the Sheriff are levied each November on the assessed value listed, as of the prior January for generally all real property, business merchandise, and business movable property located in the Parish. 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 Washington Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2025, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 10.96 mills on property with assessed valuation totaling \$307,147,860.

Total law enforcement ad valorem taxes during the year ended June 30, 2025 were \$2,826,080. There was \$24,186 in ad valorem taxes receivable in the General Fund at June 30, 2025, which were included in receivables on the Statement of Net Position. At June 30, 2025, the General Fund also reported \$735 of ad valorem taxes as deferred inflow of resources – unavailable revenues.

#### **NOTE 4: SALES AND USE TAXES**

On October 3, 1992, the voters of Washington Parish approved (for an indefinite period) a half (1/2) cent sales tax to be effective January 1, 1993. Beginning July 1, 1996, the Sheriff began collecting the tax as the central sales tax collection agency for Washington Parish.

The net proceeds of the tax were rededicated by voter approval on November 13, 2005, to the following exclusive uses: sixty (60) percent to the salaries of criminal law enforcement deputies; twenty (20) percent to the support of criminal law enforcement deputies, including the hiring and training of additional criminal law enforcement personnel, consisting of criminal patrol deputies, juvenile officers, and burglary and narcotics detectives; and twenty (20) percent to the purchase, maintenance, and support of law enforcement vehicles and equipment.

As of June 30, 2025, revenues from sales and use taxes totaled \$3,790,857. There was \$305,835 in sales taxes receivable in the General Fund at June 30, 2025, which were included in receivables on the Statement of Net Position.

## Washington Parish Sheriff's Office

### Notes to Financial Statements

#### NOTE 5: RECEIVABLES

Receivables at June 30, 2025, were as follows:

	Accounts Receivable	Unbilled Receivable	Allowance for Uncollectible Accounts	Net
General Fund				
Opioid Settlement	\$ 1,932,063	\$ -	(483,016)	\$ 1,449,047
Sales and Use Taxes	305,835	-	-	305,835
State & Local Government Reimbursements	81,674	-	-	81,674
Commissions	83,412	-	-	83,412
Miscellaneous Receivables	89,169	-	-	89,169
State Reimbursements	8,972	-	-	8,972
State Supplemental Pay	20,668	-	-	20,668
Grants	4,453	-	-	4,453
Ad Valorem Taxes	24,186	-	-	24,186
<b>Total</b>	<b>\$ 2,550,432</b>	<b>\$ -</b>	<b>\$ (483,016)</b>	<b>\$ 2,067,416</b>

#### ***Opioid Litigation Settlement Receivable***

The State of Louisiana (the State), along with other states, settled claims that certain prescription drug companies and pharmaceutical distributors (collectively, the Defendant Companies) engaged in misleading and fraudulent conduct in the marketing and sale of opioids and failed to monitor for, detect, and prevent diversion of the drugs. Due to the State's settlement of these claims, the Sheriff's Office will receive payments from the Defendant Companies over the next fifteen years.

The Sheriff's Office is required to use these funds for approved purposes related to treatment and support for citizens affected by substance use disorders. As of June 30, 2025, the Sheriff's Office recognized \$1,449,047 in receivables, net of an allowance for doubtful accounts based on relevant circumstances.

**Washington Parish Sheriff's Office**  
**Notes to Financial Statements**

**NOTE 6: CAPITAL ASSETS**

The following is a summary of changes in capital assets for the year ended June 30, 2025:

	June 30, 2024	Additions	Deletions	June 30, 2025
<b>Governmental activities</b>				
Capital assets, not being depreciated				
Land	\$ 50,000	\$ -	\$ -	\$ 50,000
Assets not in service	95,317	-	-	95,317
Total capital assets, not being depreciated	145,317	-	-	145,317
Capital assets, being depreciated				
Vehicles	1,991,406	485,918	(62,608)	2,414,716
Buildings and improvements	198,966	-	-	198,966
Furniture, fixtures & equipment	260,671	279,086	(35,300)	504,457
Other capital assets	1,890,804	101,735	-	1,992,539
Total capital assets, being depreciated	4,341,847	866,739	(97,908)	5,110,678
Less accumulated depreciation for				
Vehicles	(1,331,449)	(420,434)	62,608	(1,689,275)
Buildings and improvements	(131,636)	(3,061)	-	(134,697)
Furniture, fixtures & equipment	(199,320)	(41,542)	-	(240,862)
Other capital assets	(1,577,364)	(152,335)	-	(1,729,699)
Total accumulated depreciation	(3,239,769)	(617,372)	62,608	(3,794,533)
Total capital assets, being depreciated, net	1,102,078	249,367	(35,300)	1,316,145
Right-to-use subscription assets				
Subscription-based information technology arrangements	263,376	151,168	(263,376)	151,168
Total right-to-use subscription assets	263,376	151,168	(263,376)	151,168
Less accumulated amortization for				
Subscription-based information technology arrangements	(26,338)	(55,814)	74,623	(7,529)
Total accumulated amortization	(26,338)	(55,814)	74,623	(7,529)
Right-to-use subscription assets, net	237,038	(95,354)	188,753	143,639
Total governmental activities, capital assets, net	\$ 1,484,433	\$ 344,721	\$ (224,053)	\$ 1,605,101

Depreciation expense of \$617,372 and amortization expense of \$55,814 were charged to the public safety function.

## Washington Parish Sheriff's Office

### Notes to Financial Statements

#### NOTE 7: LONG-TERM LIABILITIES

##### *Changes in Long-Term Liabilities*

Long-term liabilities activity for the year ended June 30, 2025 was as follows:

	June 30, 2024	Additions	Reductions	June 30, 2025	Due within one year
Compensated absences	\$ 119,696	\$ 53,935	\$ -	\$ 173,631	\$135,629
Financed equipment purchase	130,617	279,086	(97,733)	311,970	157,750
SBITA liability	210,427	151,168	(210,427)	151,168	35,504
Total OPEB liability	6,144,214	-	(1,678,352)	4,465,862	146,267
Net pension liability	4,210,275	-	(1,280,313)	2,929,962	-
Total governmental activities	\$10,815,229	\$ 484,189	\$(3,266,825)	\$ 8,032,593	\$475,150

##### *Financed Equipment Purchase*

In January 2024, the Sheriff's Office entered into a financed purchase agreement for the purchase of public safety equipment. The agreement was recorded at the present value of the minimum future payments as of the inception date and using an interest rate equal to the incremental borrowing rate of the Sheriff's Office, which is determined to be 3.93%. The amount financed totaled \$163,484, payable in five annual payments at the beginning of each year, with the Sheriff's Office retaining full ownership of the equipment at the end of the term, which is December 2028. During the year ended June 30, 2025, the Sheriff's Office terminated this agreement early and returned the equipment in November 2025. The assets returned are reported in the assets not in service category of capital assets at a cost of \$95,317. As a result of the early termination, the Sheriff's Office recorded a gain on the termination of \$21,674.

In December 2025, the Sheriff's Office entered into a financed purchase agreement for the purchase of a radio command center. The agreement was recorded at the present value of the minimum future payments as of the inception date using a stated interest rate of 5.89%. The amount financed totaled \$279,086, payable in five annual payments of \$62,433 due at the beginning of each year, with the Sheriff's Office retaining full ownership of the equipment at the end of the term, which is January 2029. The assets acquired through this agreement are reported in the furniture, fixtures & equipment category of capital assets at a cost of \$279,086 and accumulated depreciation of \$27,909.

At June 30, 2025, payments related to the financed purchase outstanding are as follows:

Years Ending June 30,	Principal	Interest	Total
2026	\$ 144,975	\$ 12,774	\$ 157,749
2027	52,583	9,849	62,432
2028	55,680	6,752	62,432
2029	58,732	3,473	62,205
<b>Total</b>	<b>\$ 311,970</b>	<b>\$ 32,848</b>	<b>\$ 344,818</b>

## Washington Parish Sheriff's Office

### Notes to Financial Statements

#### NOTE 7: LONG-TERM LIABILITIES (Continued)

##### ***SBITA liability***

In January 2024, the Sheriff's Office entered into a subscription-based information technology agreement for software licenses and data storage related to public safety equipment. The SBITA liability was recorded at the present value of the minimum future payments as of the inception date using an interest rate equal to the incremental borrowing rate of the Sheriff's Office, which was determined to be 3.93%. The SBITA liability at inception totaled \$263,376, payable in five annual payments at the beginning of year. During the year ended June 30, 2025, the Sheriff's Office terminated this agreement early and ceased using the subscription in May 2025.

In March 2025, the Sheriff's Office entered into a subscription-based information technology agreement for software licenses and data storage related to public safety equipment. The SBITA liability was recorded at the present value of the minimum future payments as of the inception date using an interest rate equal to the incremental borrowing rate of the Sheriff's Office, which was determined to be 4.10%. The SBITA liability at inception totaled \$151,168, payable in four annual payments at the beginning of the year beginning in March 2026. The agreement terminates in March 2030. The right-to-use subscription assets acquired through this agreement are reported in the right-to-use subscription assets category of capital assets at a cost of \$151,168.

At June 30, 2025, payments related to the SBITA are as follows:

<b>Years Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	\$ 35,504	\$ 6,316	\$ 41,820
2027	36,988	4,832	41,820
2028	38,533	3,287	41,820
2029	40,143	1,677	41,820
<b>Total</b>	<b>\$ 151,168</b>	<b>\$ 16,112</b>	<b>\$ 167,280</b>

#### NOTE 8: RETIREMENT PLAN

##### ***Plan Description***

The Sheriff's Pension and Relief Fund (the Fund) was established for the purpose of providing retirement benefits for employees of sheriff's offices throughout the state of Louisiana, employees of the Louisiana Sheriffs' Association and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Plan in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

##### ***Benefits Provided***

The following is a description of the Fund and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

## Washington Parish Sheriff's Office Notes to Financial Statements

### NOTE 8: RETIREMENT PLAN (Continued)

#### *Benefits Provided (continued)*

##### *Retirement*

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

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

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

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

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

##### *Disability Benefits*

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

## Washington Parish Sheriff's Office

### Notes to Financial Statements

#### **NOTE 8: RETIREMENT PLAN (Continued)**

##### ***Benefits Provided (continued)***

###### *Survivor Benefits*

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

###### *Deferred Benefits*

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

###### *Back Deferred Retirement Option Plan (Back-DROP)*

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and their actual date of retirement.

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



## Washington Parish Sheriff's Office

### Notes to Financial Statements

#### **NOTE 8: RETIREMENT PLAN (Continued)**

##### ***Benefits Provided (continued)***

###### *Contribution Refunds*

Upon withdrawal from service, members are not entitled to a retirement allowance who have remained out of service for a period of thirty days are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued benefits in the system.

###### *Cost-of-Living Adjustments*

Cost of living provisions for the Plan allows the Board of Trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

###### ***Contributions***

According to State statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2025, the actual employer contribution rate was 11.50%. For the year ended June 30, 2025, the actuarially determined employer contribution rate was 11.80%. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective.

In accordance with State statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2025. Contributions to the pension plan from the Sheriff were \$524,280 for the year ended June 30, 2025.

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

At June 30, 2025, the Sheriff reported a liability of \$2,929,962 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the Fund relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the Sheriff's proportion was 0.484922%, which was an increase of 0.005816% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Sheriff recognized pension expense of \$939,608 plus the Sheriff's amortization of the difference between employer contributions and the proportionate share of contributions of \$832.

## Washington Parish Sheriff's Office

### Notes to Financial Statements

#### NOTE 8: RETIREMENT PLAN (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	\$ 581,776	\$ (66,537)
Net difference between projected and actual earnings on pension plan investments	-	(276,435)
Change in assumptions	148,555	-
Changes in proportion and differences between employer contributions and proportion of shared contributions	92,910	(22,250)
Employer contributions subsequent to the measurement date	524,280	-
<b>Total</b>	<b>\$ 1,347,521</b>	<b>\$(365,222)</b>

Deferred outflows of resources of \$524,280 related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

<b>Years ending June 30:</b>	
2026	117,469
2027	755,849
2028	(184,458)
2029	(230,841)

#### **Actuarial Assumptions**

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

Valuation date	June 30, 2024
Actuarial cost method	Entry age normal method
Investment rate of return	6.85%, net of investment expense
Projected salary increases	5.00% (2.50% Inflation, 2.50% Merit)

## Washington Parish Sheriff's Office Notes to Financial Statements

### NOTE 8: RETIREMENT PLAN (Continued)

#### *Actuarial Assumptions*

Mortality rates	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.</p>
Expected remaining service lives	5 years
Cost of Living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses 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.

## Washington Parish Sheriff's Office

### Notes to Financial Statements

#### NOTE 8: RETIREMENT PLAN (Continued)

##### *Actuarial Assumptions (continued)*

The target allocation and best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Equity Securities	62%	4.29%
Bonds	25	1.33
Alternative Investments	13	0.82
Totals	100%	6.44%
Inflation		2.51%
Expected arithmetic real rate of return		8.95%

##### *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 Sheriff's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Sheriff's proportionate share of the Net Pension Liability using the discount rate, as well as what the Sheriff's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease (5.85%)	Current Discount Rate (6.85%)	1.0% Increase (7.85%)
Sheriff's proportionate share of the net pension liability	\$ 6,343,985	\$ 2,929,962	\$ 82,761

##### *Support of Non-employer Contributing Entities*

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Sheriff recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities.

## Washington Parish Sheriff's Office Notes to Financial Statements

### **NOTE 8: RETIREMENT PLAN (Continued)**

During the year ended June 30, 2025, the Sheriff recognized revenue as a result of support received from non-employer contributing entities of \$259,578 for its participation in the Sheriff's Pension and Relief Fund.

#### ***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan's fiduciary net position is available in the separately issued Sheriffs' Pension and Relief Fund Audit Report at [www.la.gov](http://www.la.gov). The Sheriffs' Pension and Relief Fund issues a publicly available audit report that includes financial statements and required supplementary information.

### **NOTE 9: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

#### ***Plan description***

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

#### ***Benefits Provided***

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

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

## Washington Parish Sheriff's Office Notes to Financial Statements

### NOTE 9: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

#### *Employees Covered by Benefit Terms*

At the measurement date, July 1, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	25
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	101
	126

#### *Total OPEB Liability*

The total OPEB liability of the Sheriff's Office was \$4,465,862 as of June 30, 2025.

#### *Actuarial Assumptions and Other Inputs*

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

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

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index over the 52 weeks immediately preceding the applicable measurement dates.

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

#### *Changes in the Total OPEB Liability*

Balance at June 30, 2024	\$ 6,144,214
Changes for the year:	
Service cost	219,703
Interest	245,785
Differences between expected and actual experience	(699,544)
Changes in assumptions	(1,302,289)
Benefit payments and net transfers	(142,007)
Net changes	(1,678,352)
Balance at June 30, 2025	\$ 4,465,862



**Washington Parish Sheriff's Office**  
**Notes to Financial Statements**

**NOTE 9: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)**

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

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

	<b>1.0% Decrease (4.20%)</b>	<b>Current Discount Rate (5.20%)</b>	<b>1.0% Increase (6.20%)</b>
Total OPEB liability	\$ 5,160,512	\$ 4,465,862	\$ 3,906,545

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

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

	<b>1.0% Decrease (4.5%)</b>	<b>Current Trend (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
Total OPEB liability	\$ 3,980,564	\$ 4,465,862	\$ 5,063,836

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

For the year ended June 30, 2025, the Sheriff's Office recognized OPEB expense of \$201,309. At June 30, 2025, the Sheriff's Office reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 1,185,671	\$ (1,337,464)
Changes in assumptions and other inputs	796,511	(2,138,993)
Total	\$ 1,982,181	\$ (3,476,456)

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

<b>Years ending June 30:</b>	
2026	\$ (264,179)
2027	(264,179)
2028	(264,179)
2029	(264,179)
2030	(352,469)
Thereafter	(85,090)

## **Washington Parish Sheriff's Office**

### **Notes to Financial Statements**

#### **NOTE 10: RISK MANAGEMENT**

The Sheriff's Office is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To handle such risks of loss, the Sheriff's Office maintains commercial insurance coverage, automobile liability, medical payments, uninsured motorists, and surety bond coverage. The Sheriff's Office participates in the Louisiana Sheriffs' Law Enforcement Program to provide excess liability insurance and law enforcement professional liability insurance. No claims were paid in the last three years that exceeded the policies' coverage amounts. There have been no significant reductions in the insurance coverage during the year. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Sheriff's Office.

#### **NOTE 11: COMMITMENTS AND CONTINGENCIES**

From time to time, the Sheriff's Office is involved in litigation arising from normal day to day operations. In the opinion of legal counsel of the Sheriff's Office, the resolution of these lawsuits would not create a liability to the Sheriff's Office in excess of insurance coverage.

#### **NOTE 12: TAXES PAID UNDER PROTEST**

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of a notice, the amount paid shall be segregated and held by the tax collector for a period of thirty days. If a suit is filed within 30 days, the segregated funds shall be held pending outcome of the suit. If the taxpayer prevails, the tax collector shall refund the amount due with interest from the date the funds were received by the tax collector. At June 30, 2025, there were no sales and use taxes paid under protest.

#### **NOTE 13: JOINT VENTURE**

The Sheriff's Office, together with the City of Bogalusa Police Department, comprises the Washington Parish Drug Task Force, which was created to combat drug problems in their joint jurisdictions. The operations of the task force are funded by seizures awarded by the judicial system.

**Washington Parish Sheriff's Office**  
**Notes to Financial Statements**

**NOTE 14: EX-OFFICIO TAX COLLECTOR**

At June 30, 2025, the Ad Valorem Taxes Fund had cash and cash equivalents totaling \$164,588. Ad valorem taxes levied during the year ended June 30, 2025, and uncollected ad valorem taxes as of June 30, 2025, were as follows:

<b>Taxing Body</b>	<b>Ad Valorem Tax Levy</b>	<b>Ad Valorem Tax Uncollected</b>
Angie Fire District No. 5	\$ 152,397	\$ 1,227
Assessor	1,376,941	3,131
Bogalusa School Board	7,976,412	13,372
Bonner Creek Fire District No. 1	195,163	99
Council on Aging	717,958	1,633
Fire District No. 7	720,306	1,609
Fire District No. 9	126,075	1,277
Florida Parish Juvenile Ctr.	638,471	1,452
Forestry	20,993	-
Hayes Creek Fire District No. 3	123,606	10
Hospital Service District	1,860,942	4,689
Law Enforcement	2,810,285	6,391
Louisiana Tax Commission	22,487	-
Pine Fire District No. 4	149,930	1,126
Richardson Fire District No. 2	156,411	-
Spring Hill Fire District No. 8	225,431	-
Varnado Fire District No. 6	346,427	525
Washington Parish Government	6,579,368	15,014
Washington Parish School Board	2,499,266	7,436
<b>Total</b>	<b>\$ 26,698,870</b>	<b>\$ 58,991</b>

The majority of uncollected ad valorem taxes consist of bankruptcy, adjudications, moveable, and immovable property.

At June 30, 2025, the Sales and Use Taxes Fund had cash and cash equivalents totaling \$82,103. The total sales and use tax collections on behalf of other taxing authorities for the year ended June 30, 2025, was as follows:

<b>Total Collection Taxing Authority</b>	<b>Collections</b>	<b>Paid Under Protest</b>	<b>Cost of Collections</b>	<b>Distributions</b>
City of Bogalusa	\$ 9,355,811	\$ -	\$ (126,202)	\$ 9,229,609
Parish Government	10,922,293		(123,341)	10,798,952
Parish School Board	7,679,459		(88,383)	7,591,075
Law Enforcement District	5,677,331		(21,328)	5,656,003
Bogalusa School Board	4,149,119		(49,492)	4,099,626
Town of Franklinton	3,563,010		(48,605)	3,514,405
Village of Angie	140,111		(1,770)	138,341
Village of Varnado	56,222		(707)	55,515
<b>Total</b>	<b>\$ 41,543,355</b>	<b>\$ -</b>	<b>\$ (557,464)</b>	<b>\$ 41,083,527</b>

## Washington Parish Sheriff's Office

### Notes to Financial Statements

#### NOTE 15: TAX ABATEMENTS

The Sheriff's Office 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 local governments may be subject to include those issued for property taxes under the Industrial Tax Exemption Program (ITEP).

Under the ITEP, as authorized by Article 7, Section 21 (F) of the Louisiana Constitution and Executive Order Number JBE 2016-73, companies that qualify as manufacturers can apply to the State Board for a property tax exemption on all new property, as defined, used in the manufacturing process. Under the ITEP, companies are required to promise to expand or build manufacturing facilities in Louisiana, with a minimum investment of \$5 million. The exemptions are granted for a 5 year term and are renewable for an additional 5 year term upon approval by the State Board. In the case of the local government, these state-granted abatements have resulted in reductions of property taxes, which the tax assessor administers as a temporary reduction in the assessed value of the property involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100 percent. The local government may recapture abated taxes if a company fails to expand facilities or otherwise fails to fulfill its commitments under the agreement.

As of June 30, 2025, three local industrial companies are currently under the Industrial Tax Exemption Program. The typical term of these agreements are for ten years and provided property tax abatement during the fiscal year of 2025 in the amount of \$251,823.

## **REQUIRED SUPPLEMENTARY INFORMATION**

# Washington Parish Sheriff's Office

## Budgetary Comparison Schedule - General Fund

	Original	Revised		Variance with
For the year ended June 30, 2025	Budget	Budget	Actual	Final Budget Positive (Negative)
<b>Revenues</b>				
Ad valorem taxes	\$ 2,777,040	\$ 2,801,894	\$ 2,826,080	\$ 24,186
State revenue sharing	131,800	131,700	131,700	0
Sales and use taxes	4,025,115	3,717,871	3,790,857	72,986
Commissions	1,125,135	1,117,356	743,917	(373,439)
Supplemental pay	283,500	210,491	251,826	41,335
WPG reimbursements	795,375	787,795	732,936	(54,859)
DOC reimbursements	446,250	431,035	391,408	(39,627)
Prisoner revenues	70,000	167,919	350,301	182,382
Fee income	141,750	91,479	156,158	64,679
Grant income	175,175	295,865	165,326	(130,539)
Miscellaneous income	104,010	398,211	379,560	(18,651)
<b>Total revenues</b>	<b>10,075,150</b>	<b>10,151,616</b>	<b>9,920,069</b>	<b>(231,547)</b>
<b>Expenditures</b>				
Salaries	4,918,120	5,355,338	5,339,343	15,995
Related benefits	1,852,200	1,890,820	1,828,149	62,671
Professional fees	388,480	616,544	290,720	325,824
Auto expenses and supplies	365,000	455,207	882,520	(427,313)
Data services	72,500	173,872	200,115	(26,243)
Feeding and maintaining prisoners	684,990	733,676	773,373	(39,697)
Insurance - non employee	541,124	246,308	243,320	2,988
Lease and rental expenses	-	-	33,800	(33,800)
Telephone and utilities	121,200	110,562	109,750	812
Grant expenses	-	-	7,286	(7,286)
Training	-	-	81,981	(81,981)
Other	593,715	658,379	321,604	336,775
Capital expenditures	304,692	582,535	1,017,907	(435,372)
Debt service - financed equipment purchase - principal	-	-	62,433	(62,433)
<b>Total expenditures</b>	<b>9,842,021</b>	<b>10,823,240</b>	<b>11,192,301</b>	<b>(369,061)</b>
Excess (deficiency) of revenues over (under) expenditures	233,129	(671,625)	(1,272,232)	(600,607)
<b>Other Financing Sources (Uses)</b>				
Proceeds from insurance	-	-	103,072	103,072
Proceeds from sale of assets	-	-	63,426	63,426
Financed equipment purchase	-	-	151,168	151,168
Subscription-based information technology arrangement	-	-	279,086	279,086
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>596,752</b>	<b>596,752</b>
Net change in fund balance	233,129	(671,625)	(675,480)	(3,855)
Fund balance, beginning of year	5,775,816	5,775,816	5,775,816	-
<b>Fund balance, end of year</b>	<b>\$ 6,008,945</b>	<b>\$ 5,104,191</b>	<b>\$ 5,100,336</b>	<b>\$ (3,855)</b>



## **Washington Parish Sheriff's Office**

### **Budgetary Notes to Required Supplementary Information**

#### **Note 1: BUDGETARY INFORMATION**

The Sheriff's Office adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

1. The external CPA prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

## Washington Parish Sheriff's Office Required Other Postemployment Benefits Supplementary Information

### Schedule of Changes in Total Other Postemployment Benefit (OPEB) Liability and Related Ratios

<i>As of and for the year ended June 30,</i>	<b>2025</b>	2024	2023	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>								
Service cost	\$ 219,703	\$ 232,566	\$ 244,669	\$ 376,586	\$ 324,719	\$ 286,108	\$ 187,381	\$ 86,834
Interest	245,785	214,893	177,439	129,688	141,456	157,943	130,081	126,143
Difference between expected and actual experience	(699,544)	349,477	747,740	(73,731)	(1,104,967)	507,402	417,375	(119,051)
Changes of assumptions	(1,302,289)	(256,118)	(129,710)	(1,251,942)	325,565	1,047,693	135,411	-
Benefit payments, including refunds of member contributions	(142,007)	(167,783)	(159,034)	(106,326)	(109,350)	(130,360)	(123,564)	(150,228)
Net change in total OPEB liability	(1,678,352)	373,035	881,104	(925,725)	(422,577)	1,868,786	746,684	(56,302)
Total OPEB liability - beginning	6,144,214	5,771,179	4,890,075	5,815,800	6,238,377	4,369,591	3,622,907	3,679,209
Total OPEB liability - ending (a)	4,465,862	6,144,214	5,771,179	4,890,075	5,815,800	6,238,377	4,369,591	3,622,907
Covered payroll	\$ 4,856,862	\$ 3,773,501	\$ 3,663,593	\$ 3,115,394	\$ 3,024,654	\$ 2,763,445	\$ 2,682,956	\$ 2,603,200
Net pension liability as a percentage of covered payroll	91.95%	162.83%	157.53%	156.96%	192.28%	225.75%	162.86%	139.17%

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

#### Notes to Schedule:

##### *Changes of Assumptions:*

<i>Discount Rate:</i>	5.20%	3.93%	3.65%	3.54%	2.16%	2.21%	-	-
<i>Mortality:</i>	-	-	Pub 2010/2021	-	RP 2014	-	-	RP - 2000
<i>Trend:</i>	-	-	Getzen Model	-	4.5 to 5.5%	-	-	5.50%

## Washington Parish Sheriff's Office Required Pension Supplementary Information

### Schedule of Proportionate Share of Net Pension Liability

Fiscal Year*	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2025	0.48492%	\$ 2,929,962	\$ 4,584,377	63.91%	89.4%
2024	0.47911%	\$ 4,210,275	\$ 4,093,286	102.86%	83.9%
2023	0.48626%	\$ 3,952,287	\$ 3,607,136	109.57%	83.9%
2022	0.45690%	\$ (226,415)	\$ 3,328,699	-6.80%	101.0%
2021	0.41930%	\$ 2,902,337	\$ 3,095,844	93.75%	88.9%
2020	0.42860%	\$ 2,027,471	\$ 3,121,619	64.95%	90.4%
2019	0.44180%	\$ 1,694,067	\$ 3,039,243	55.74%	88.5%
2018	0.44900%	\$ 1,944,375	\$ 3,110,070	62.52%	82.1%
2017	0.39910%	\$ 2,533,217	\$ 2,429,310	104.28%	86.6%
2016	0.39020%	\$ 1,739,234	\$ 1,519,299	114.48%	87.3%

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

### Notes to Required Supplementary Information

#### Changes of Assumptions

For the actuarial valuation for the year ended June 30, 2015, the discount rate was reduced from 7.7% to 7.6%, the salary increase assumption was reduced from 6% to 5.5%, and the inflation assumption was reduced from 3% to 2.875%.

For the actuarial valuation for the year ended June 30, 2016, the remaining service life of employees was increased from 6 years to 7 years, and the discount rate was reduced from 7.6% to 7.5%.

For the actuarial valuation for the year ended June 30, 2017, the discount rate was reduced from 7.5% to 7.4%, the inflation was reduced from 2.875% to 2.775%, and the projected merit increase rate was increased from 2.625% to 2.725%.

For the actuarial valuation for the year ended June 30, 2018, the discount rate was reduced from 7.4% to 7.25%, the inflation was reduced from 2.775% to 2.60%, and the projected merit increase rate was increased from 2.725% to 2.90%.

For the actuarial valuation for the year ended June 30, 2020, the discount rate was reduced from 7.25% to 7.10%, the inflation was reduced from 2.60% to 2.50%, and the projected merit increase rate was increased from 2.90% to 3.00%.

For the actuarial valuation for the year ended June 30, 2021, the discount rate was reduced from 7.10% to 7.00%, the inflation was reduced from 2.50% to 3.00%, and the projected merit increase rate was increased from 3.00% to 2.50%.

For the actuarial valuation for the year ended June 30, 2022, the discount rate was reduced from 7.00% to 6.90%, and the investment rate of return was reduced from 7.00% to 6.90%.

For the actuarial valuation for the year ended June 30, 2023, the discount rate was reduced from 6.90% to 6.85%, and the investment rate of return was reduced from 6.90% to 6.85%.

## Washington Parish Sheriff's Office Required Pension Supplementary Information

### Schedule of Employer Contributions

<i>As of and for the year ended June 30,</i>	<b>2025</b>	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 524,280	\$ 470,730	\$ 441,670	\$ 441,875	\$ 407,766	\$ 379,232	\$ 366,826	\$ 387,682	\$ 412,092	\$ 326,463
Contributions in relation to the actuarially determined contributions	<b>524,280</b>	470,730	441,670	441,875	407,766	379,232	366,826	387,682	412,092	326,463
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ <b>4,584,377</b>	\$ 4,093,286	\$ 3,840,585	\$ 3,607,136	\$ 3,328,699	\$ 3,095,844	\$ 3,121,619	\$ 3,039,243	\$ 3,110,070	\$ 2,429,310
Contributions as a percentage of covered payroll	<b>1140.0%</b>	11.5%	11.5%	12.3%	12.3%	12.2%	11.8%	12.8%	13.3%	13.4%

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

### Notes to Required Supplementary Information

#### Changes of Assumptions

	<b>2025</b>	2024	2023	2022	2021	2020	2019	2018	2017	2016
Investment rate of return			6.850%	6.900%	7.000%	7.100%	7.250%	7.500%	7.600%	
Discount rate			6.850%	6.900%	7.000%	7.100%	7.250%	7.400%	7.500%	7.600%
Inflation rate						2.500%	2.600%	2.775%		2.875%
Salary increase					5.000%					5.500%
Merit increase					2.500%	3.000%	2.900%	2.725%		2.625%

## **OTHER SUPPLEMENTARY INFORMATION**

## Washington Parish Sheriff's Office

### Combining Statement of Fiduciary Net Position - Fiduciary Funds

<i>June 30, 2025</i>	Ad Valorem Tax Fund	Sales and Use Tax Fund	Bonds Fund	Inmate Fund	Sheriff's Fund	Other Funds	Total Custodial Funds
<b>Assets</b>							
Cash and cash equivalents	\$ 165,015	\$ 82,103	\$ 130,119	\$ 73,619	\$ 138,262	\$ 32,478	\$ 621,596
Due from taxing bodies	80,522	3,808,228	-	-	-	-	3,888,750
<b>Total Assets</b>	<b>245,537</b>	<b>3,890,331</b>	<b>130,119</b>	<b>73,619</b>	<b>138,262</b>	<b>32,478</b>	<b>4,510,346</b>
<b>Liabilities</b>							
Due to other governments	245,537	3,890,331	-	-	-	32,478	4,168,346
Due to others	-	-	-	-	138,262	-	138,262
Funds held in custody for inmates	-	-	-	73,619	-	-	73,619
<b>Total Liabilities</b>	<b>245,537</b>	<b>3,890,331</b>	<b>-</b>	<b>73,619</b>	<b>138,262</b>	<b>32,478</b>	<b>4,380,227</b>
<b>Fiduciary Net Position</b>							
Restricted for individuals and organizations	\$ -	\$ -	\$ 130,119	\$ -	\$ -	\$ -	\$ 130,119



# Washington Parish Sheriff's Office

## Combining Statement of Changes in Fiduciary Net Position - Fiduciary Funds

<i>For the year ended June 30, 2025</i>	Ad Valorem Tax Fund	Sales and Use Tax Fund	Bonds Fund	Inmate Fund	Sheriff's Fund	Other Funds	Total Custodial Funds
<b>Additions</b>							
Sheriff sales	\$ -	\$ -	\$ -	\$ -	\$ 1,025,729	\$ -	\$ 1,025,729
Garnishments	-	-	-	-	-	220,104	220,104
Surety bonds	-	-	440,135	-	-	-	440,135
Fines and court costs	-	-	-	-	-	174,823	174,823
Taxes, fees, etc. paid to tax collector	27,962,920	40,059,745	-	-	-	16,026	68,038,691
Interest earnings	5,702	209	-	182	88	51	6,232
Prisoner deposits	-	-	-	501,592	-	-	501,592
<b>Total additions</b>	<b>27,968,622</b>	<b>40,059,954</b>	<b>440,135</b>	<b>501,774</b>	<b>1,025,817</b>	<b>411,004</b>	<b>70,407,306</b>
<b>Deductions</b>							
Taxes, fees, etc. distributed to taxing bodies and others	27,968,622	39,943,664	365,549	28,764	1,021,515	390,309	69,718,423
Payments to litigants, etc	-	116,080	-	-	4,302	-	120,382
Fees to entities	-	-	-	-	-	20,172	20,172
Surety bond refunds	-	-	71,804	-	-	-	71,804
Refunds to released inmates and prisoner program disbursements	-	-	-	473,010	-	-	473,010
Office expenses	-	210	379	-	-	523	1,112
<b>Total deductions</b>	<b>27,968,622</b>	<b>40,059,954</b>	<b>437,732</b>	<b>501,774</b>	<b>1,025,817</b>	<b>411,004</b>	<b>70,404,903</b>
<b>Net increase (decrease) in fiduciary net position</b>	<b>-</b>	<b>-</b>	<b>2,403</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,403</b>
<b>Fiduciary net position, beginning of year</b>	<b>-</b>	<b>-</b>	<b>127,716</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127,716</b>
<b>Fiduciary net position, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 130,119</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 130,119</b>

STATE OF LOUISIANA, PARISH OF WASHINGTON

**AFFIDAVIT**

Jason Smith, Sheriff of Washington Parish

BEFORE ME, the undersigned authority, personally came and appeared, Jason Smith, the Sheriff of Washington Parish, State of Louisiana, who after being duly sworn, deposed and said:

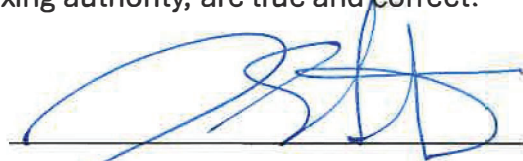
The following information is true and correct:

**\$329,782.87** is the amount of cash and cash equivalents in the Ad Valorem Taxes account on June 30, 2025.

He further deposed and said:

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

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



Jason Smith, Sheriff

SWORN to and subscribed to before Notary, this 19<sup>th</sup> day of December 2025 in my office in Washington Parish, Louisiana.



Notary

**Washington Parish Sheriff's Office**  
**Schedule of Compensation, Benefits, and**  
**Other Payments to Agency Head**

*For the year ended June 30,*

**2025**

**Agency Head Name: Sheriff Jason Smith**

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 213,934
Benefits-insurance	10,213
Benefits-retirement	24,602
Benefits-medicare	2,902
Conference travel (Including Hotel Stays)	4,155
Continuing professional education fees	754

**Washington Parish Sheriff's Office**  
**Justice System Funding Schedule - Collecting/Disbursing Entity**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**Cash Basis Presentation**

	First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 6/30/2025
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 285,595	\$ 315,075
Add: Collections		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	177,116	207,797
Bond Fees	166,804	277,417
Asset Forfeiture/Sale	523,428	340,932
Criminal Court Costs/Fees	56,729	99,213
Probation/Parole/Supervision Fees	10,346	11,132
Interest Earnings on Collected Balances	106	107
Other	11,417	5,494
Subtotal Collections	945,946	942,092
Less: Disbursements To Governments & Nonprofits:		
22ND JDC - DCPF, Criminal Court Costs/Fees	280	180
22ND JDC - DCPF, Criminal Court Costs/Fees	140	220
Bogalusa Police Department, Criminal Court Costs/Fees	50	50
District Attorney's Office, Criminal Court Costs/Fees	5,781	9,582
Florida Parish Juvenile Justice, Criminal Court Costs/Fees	695	1,270
Franklinton Police Department, Criminal Court Costs/Fees	100	-
Indigent Defender Board, Criminal Court Costs/Fees	6,390	11,403
LA Department of Wildlife & Fisheries, Criminal Court Costs/Fees	20	15
LA. Commission On Law Enforcement, Criminal Court Costs/Fees	1,020	1,649
LDH THSCI, Criminal Court Costs/Fees	425	595
Louisiana Supreme Court, Criminal Court Costs/Fees	43	87
Office Of Court Adm Fins/CASA, Criminal Court Costs/Fees	304	426
St. Tammany Parish Government, Criminal Court Costs/Fees	1,035	1,890
ST. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees	2,160	3,491
Washington Parish Clerk Of Court., Criminal Court Costs/Fees	5,453	9,134
Washington Parish Government, Criminal Court Costs/Fees	27,233	39,882
District Attorney for the 22nd Judicial District, Bond Fees	26,681	45,483
Florida Parish Juvenile Justice, Bond Fees	805	1,360
Indigent Defender Board, Bond Fees	25,939	45,882
LA Commission On Law Enforcement, Bond Fees	428	683
LDH THSCI, Bond Fees	450	830
Louisiana Supreme Court, Bond Fees	77	127
Office Of Court Adm Fins/CASA, Bond Fees	75	100
St. Tammany Parish Government, Bond Fees	1,208	2,040
St. Tammany Parish Sheriff's Office, Bond Fees	2,430	3,592
Treasury, State of LA-CMIS, Bond Fees	564	952
Washington Parish Clerk Of Court, Bond Fees	6,226	14,110
Washington Parish Government, Bond Fees	42,053	68,985
City of Bogalusa, Asset Forfeiture/Sale	806	518

**Washington Parish Sheriff's Office**  
**Justice System Funding Schedule - Collecting/Disbursing Entity**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**Cash Basis Presentation**

(continued)

Iberville Sheriff's Office, Asset Forfeiture/Sale	-	70
Jefferson Parish Sheriff's Office, Asset Forfeiture/Sale	120	120
Midwest Management with Union Bank, Asset Forfeiture/Sale	739	-
Office of Motor Vehicles, Asset Forfeiture/Sale	168	88
Orleans Parish Sheriff's Office, Asset Forfeiture/Sale	120	-
Registry of Courts, Asset Forfeiture/Sale	4,313	185,440
St. Tammany Parish Clerk of Court, Asset Forfeiture/Sale	1,600	-
ST. Tammany Parish Sheriff's Office, Asset Forfeiture/Sale	257	395
Terrebonne Parish Sheriff's Office, Asset Forfeiture/Sale	-	21
Town Of Franklinton, Asset Forfeiture/Sale	20	60
Washington Parish Clerk Of Court, Asset Forfeiture/Sale	28,330	51,495
Washington Parish Government, Asset Forfeiture/Sale	405	600
Louisiana Department of Public Safety, Other	6,368	2,332
22ND JDC - DCPF, Probation/Parole/Supervision Fees	25	64
District Attorney for the 22nd Judicial District, Probation/Parole/Supervision Fees, Probation/Parole	658	1,272
Florida Parish Juvenile Justice, Probation/Parole/Supervision Fees	25	40
Indigent Defender Board, Probation/Parole/Supervision Fees	278	505
LA. Comm. On Law Enforcement, Probation/Parole/Supervision Fees	646	1,088
Office Of Court Adm Fins/CASA, Probation/Parole/Supervision Fees	30	40
St. Tammany Parish Government, Probation/Parole/Supervision Fees	38	60
Treasury, State of LA-CMIS, Probation/Parole/Supervision Fees	10	16
Washington Parish Clerk Of Court, Probation/Parole/Supervision Fees	120	370
Washington Parish Government, Probation/Parole/Supervision Fees	2,301	4,882
Less: Amounts Retained by Collecting Agency		
Civil Fees	7,261	7,722
Bond Fees	29,809	48,681
Asset Forfeiture/Sale	76,475	101,642
Criminal Court Costs/Fees	5,817	15,818
Criminal Fines - Other	950	530
Probation/Parole/Supervision Fees	6,215	2,796
Fingerprint & Background Fees	4,603	2,630
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	432,205	47,066
Bond Fee Refunds	16,528	55,276
Restitution Payments to Individuals	16,757	26,868
Other Disbursements to Individuals	3,422	5,960
Payments to 3rd Party Collection/Processing Agencies	110,982	113,855
Subtotal Disbursements/Retainage	916,466	942,338
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	\$ 315,075	\$ 314,829
Ending Balance of "Partial Payments" Collected but not Disbursed	-	-

**Washington Parish Sheriff's Office**  
**Justice System Funding Schedule - Receiving Entity**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**Cash Basis Presentation**

	First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 6/30/2025
Receipts From:		
District Attorney for the 22nd Judicial District, Asset Forfeiture/Sale	341,124	307,479
Subtotal Disbursements/Retainage	341,124	307,479
Ending Balance of Total Amounts Assessed but not yet Received	-	-



**Washington Parish Sheriff's Office**  
**Schedule of Collections, Distributions, and Costs of Collections**  
**Cash Basis Presentation**

<i>For the year ended June 30,</i>	<b>2025</b>
<b>Collections</b>	
Sales and Use Tax	\$ 39,120,988
All Other Taxes	27,822,035
Interest	277,943
Penalties	159,706
<b>Total Collections Received</b>	<b>67,380,672</b>
Less Collections Received and Held in Escrow	-
<b>Total Collections Available for Disbursement</b>	<b>67,380,672</b>

**Amounts Disbursed To Each Local Taxing Authority (Net of Collection Costs)**

**Sales Tax:**

Village of Angie (1.00%)	139,165
Cit of Bogalusa (3.33%)	9,318,873
Bogalusa City Schools (3.30%)	4,103,097
Washington Parish Government - Roads (District #2) (2.00%)	2,720,666
Town of Franklinton (2.00%)	3,484,973
Washington Parish Government - Criminal Justice (1.65%)	1,887,284
Washington Parish Government (3.35%)	3,129,272
Washington Parish Government - Road Tax (1.98%)	2,461,864
Washington Parish School Board (6.70%)	7,570,730
Washington Parish Sheriff's Office (3.00%)	3,733,075
Village of Varnado (1.00%)	56,160

**Ad Valorem Tax:**

Angie F/D #5	152,202
Bogalusa City Schools	7,906,263
Bonner Creek F/D #1	197,841
Florida Parish Juvenile Justice	647,242
Hayes Creek F/D #3	133,915
Louisiana Forestry Commission	21,011
Louisiana Tax Commission	22,487
Mt. Hermon Fire District #9	130,041
Pine F/D #4	157,924
Richardson F/D #2	159,544
Riverside Medical Center	1,797,284
Software & Services	80
Springhill F/D #8	225,302
SRI Inc	170,811
Varnado Fire District #6	341,344

**Washington Parish Sheriff's Office**  
**Schedule of Collections, Distributions, and Costs of Collections**  
**Cash Basis Presentation**

*(continued)*

W.P. Council on Aging	694,189
Washington Parish Assessor	1,441,642
Washington Parish F/D #7	736,858
Washington Parish Government	6,554,995
Washington Parish School Board	2,575,016
Clerk of Court	18,890
Clerk of Court Retirement & Relief Fund	68,714
District Attorney's Retirement & Relief Fund	54,971
La Assessor Retirement Fund	92,544
Municipal Employee's Retirement System	68,714
Parochial Employee's Retirement System	68,714
Recording Fee	440
Registrar of Voters Employees' Retirement	17,180
Sheriff's Pension & Relief Fund	137,428
Teachers Retirement System	274,855
Washington Parish Sheriff's Office	2,953,229
<hr/>	
Total Amounts Disbursed to Local Taxing Authorities	66,426,831
<hr/>	
Total Amount Retained by Collector	953,841
<hr/>	
<b>Amounts Disbursed for Costs of Collection</b>	
Collector Employee Salaries	159,321
Collector Employee Benefits	61,212
Contracted Collector Services	-
All Other Costs of Collection	116,290
<hr/>	
Total Amounts Disbursed for Costs of Collection	336,823
<hr/>	
Balance in Excess (Deficiency) of Costs of Collection	\$ 617,018
<hr/>	

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

Honorable Jason Smith, Sheriff  
Washington Parish Sheriff's Office  
Franklinton, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and each fiduciary fund of the Washington Parish Sheriff's Office, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Washington Parish Sheriff's Office's basic financial statements and have issued my report thereon dated December 23, 2025.

### Report on Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Washington Parish Sheriff's Office'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 my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Washington Parish Sheriff's Office's internal control. Accordingly, I do not express an opinion on the effectiveness of Washington Parish Sheriff's Office'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.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Washington Parish Sheriff's Office's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as items 2025-1 and 2025-2.

## **Washington Parish Sheriff's Office's Responses to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Washington Parish Sheriff's Office's response to the findings identified in my audit and described in the accompanying schedule of findings and responses. The Washington Parish Sheriff's Office's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on the responses.

## **Purpose of This Report**

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



Robert A. Neilson, CPA, LLC

Bogalusa, Louisiana

December 23, 2025

**Washington Parish Sheriff's Office**  
Schedule of Findings and Responses  
For the Year Ended June 30, 2025

**Section I - Summary of Auditor's Results**

Financial Statements

Type of Auditor's Report Issued	<i>Unmodified</i>
*Material Weakness Identified?	<i>None Identified</i>
*Significant Deficiency identified that are not considered material weaknesses identified?	<i>None Identified</i>
*Noncompliance material to financial statements noted?	<i>None noted</i>

**Section II - Findings Affecting the Financial Statements**

Compliance

**2025-1**

**Annual Expenditures Report**

Criteria	Louisiana Revised Statute 42:283 requires that all parish sheriffs file an annual report with the parish government and with the clerk of court itemizing expenditures. Louisiana Revised Statute 42:286 requires that this report be filed within 30 days after the close of the fiscal year.
Condition	The annual expenditure report was not filed with the parish government or clerk of court.
Cause	This condition appears to be an oversight by management.
Effect	Violation of Louisiana Revised Statute 42:283
Recommendation	The Washington Parish Sheriff's Office should file the annual report as required by state law.
Response	WPSO will file the annual report as required by state law.

**2025-2**

**Inmate Fund**

Criteria	Louisiana Criminal Code, Article 228.2 requires that within 90 days of the discharge of a prisoner, the Washington Parish Sheriff's Office should dispose of any unclaimed property. The Washington Parish Sheriff's Office should advertise a list of the unclaimed property and then petition the court for the disposal of unclaimed property.
Condition	It was noted that numerous inmate accounts had remaining balances which were not paid to the inmate upon discharge from the jail.
Cause	This condition appears to be an oversight by management.
Effect	Inmates have been discharged without payment of remaining balances in their inmate accounts.
Recommendation	The Washington Parish Sheriff's Office should pay all outstanding balances at the time of an inmate's release from the jail. The Washington Parish Sheriff's Office should advertise a list of the unclaimed property and petition the court for the disposal of unclaimed property.
Response	WPSO will follow the recommendation and advertise a list of unclaimed property as well as petition the court for disposal.



**Washington Parish Sheriff's Office**  
Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2025

***Findings Affecting the Financial Statements***

**Compliance**

**2024-1**

**Audit Law**

Condition	The audit was submitted after the statutory deadline, but before the requested extended deadline.
Recommendation	The Washington Parish Sheriff's Office, in conjunction with the audit firm, should take steps to ensure the audit is not delayed.
Current Status	This finding is resolved

**2024-2**

**Debt Restriction Laws**

Condition	The Washington Parish Sheriff's Office entered into a five-year financing arrangement without approval of the State Bond Commission. The contract does not contain a non-appropriation clause that would except it from the State Bond Commission approval process.
Recommendation	The Washington Parish Sheriff's Office should obtain State Bond Commission approval on required long-term indebtedness.
Current Status	This finding is resolved

**2024-3**

**Revenue and Expenditure Restriction Laws**

Condition	During the period from September 2023 to April 2024 the Sheriff spent approximately \$40,000 on three food related events - a senior luncheon, a senior picnic and food for the parish fair. Approximately \$4,000 was related to tote bags distributed at the senior luncheon with the Sheriff's name stamped on them.
Recommendation	The Sheriff should ensure that public funds are spent in accordance with the Louisiana constitution and state laws and if in doubt as to the applicability of the law to the expenditure then consultation with the Louisiana Legislative Auditor's Legal Division could be helpful.
Current Status	This finding is resolved

**2024-4**

**Annual Expenditures Report**

Condition	The annual expenditure report was not filed with the parish government or clerk of court.
Recommendation	The Washington Parish Sheriff's Office should file the annual report as required by state law.
Current Status	This finding is unresolved. See Finding 2025-1

**Washington Parish Sheriff's Office**  
Summary Schedule of Prior Audit Findings (Continued)  
For the Year Ended June 30, 2025

**2024-5**

**Inmate Fund**

Condition	It was noted that numerous inmate accounts had remaining balances which were not paid to the inmate upon discharge from the jail.
Recommendation	The Washington Parish Sheriff's Office should pay all outstanding balances at the time of an inmate's release from the jail. The Washington Parish Sheriff's Office should advertise a list of the unclaimed property and petition the court for the disposal of unclaimed property.
Current Status	This finding is unresolved. See Finding 2025-2

**Internal Control Over Financial Reporting**

**2024-6**

**Capital Assets**

Condition	The Sheriff does not have adequate policies, procedures, and related internal controls to ensure all capital assets were fairly stated in its financial statements. The Sheriff does not individually tag and track certain assets and reconcile its capital asset listing. During our audit, we noted the Sheriff does not perform a physical inventory of its capital assets and had certain assets on its capital asset listing that were evidently outdated. Inspection of individual assets was difficult as the assets are not easily identifiable in the capital asset listing.
Recommendation	The Sheriff should ensure that there are effective controls in place to ensure that there is adequate accounting for, identification and inventoring of capital assets.
Current Status	This finding is partially resolved.



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

To the Washington Parish Sheriff's Office and the Louisiana Legislative Auditor:

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

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

The procedures and associated findings are as follows:

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

---

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

- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

- iii. **Disbursements**, including processing, reviewing, and approving.

*No exceptions were found as a result of applying the above procedures.*

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

*No exceptions were found as a result of applying the above procedures.*

- v. **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

*The Office has written policies for attributes (1) and (2). No exceptions were found as a result of applying the above procedures for these attributes.*

*Exception: The policies do not address attribute (3) the approval process for employee rates of pay or approval and maintenance of pay rates schedules.*

*Response: This has been corrected.*

- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

*No exceptions were found as a result of applying the above procedures.*

- vii. **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

*No exceptions were found as a result of applying the above procedures.*

- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

*No exceptions were found as a result of applying the above procedures.*

- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that all employees and officials, were notified of any changes to the entity's ethics policy.

*No exceptions were found as a result of applying the above procedures.*

- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*No exceptions were found as a result of applying the above procedures.*

- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

*No exceptions were found as a result of applying the above procedures.*

- xii. **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

*The Office has written policies for attributes (1) and (2). No exceptions were found as a result of applying the above procedures to these attributes.*



*Exception: The policies do not address attribute (3) annual reporting.  
Response: This has been corrected*

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

---

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

*This procedure is not applicable to entities managed by a single elected official. The Sheriff is a single elected official who manages the Washington Parish Sheriff's Office. Therefore, this procedure is not applicable.*

- ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

*This procedure is not applicable to entities managed by a single elected official. The Sheriff is a single elected official who manages the Washington Parish Sheriff's Office. Therefore, this procedure is not applicable*

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

*This procedure is not applicable to entities managed by a single elected official. The Sheriff is a single elected official who manages the Washington Parish Sheriff's Office. Therefore, this procedure is not applicable*

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s) according to management's corrective action plan at each meeting until the findings are considered fully resolved.

*This procedure is not applicable to entities managed by a single elected official. The Sheriff is a single elected official who manages the Washington Parish Sheriff's Office. Therefore, this procedure is not applicable.*

## **3) Bank Reconciliations**

---

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less

than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

*A listing of bank accounts was provided and verified to be complete. This list included a total of 16 bank accounts. The main operating account was identified. No exceptions were found as a result of applying the above procedures.*

*From the listing provided, 5 bank accounts were selected (the main operating account and 4 randomly) for the randomly selected month ending October 31, 2024. These 5 bank reconciliations were obtained and subjected to the procedures below.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*Exception: All bank reconciliations were reviewed by the Chief Civil Deputy who has the authority to sign checks.*

*Exception: One bank reconciliation did not have evidence of management review.*

*Response: This was an oversight by Management. All are reviewed monthly; however a signature was not applied to one.*

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

*No exceptions were found as a result of applying the above procedures.*

#### **4) Collections (excluding EFTs)**

---

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

*A listing of the deposit sites was provided and verified to be complete. This list included two deposit sites. No exceptions were found as a result of applying the above procedures.*

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

*A list of collection locations at the deposit sites in #4A was provided and verified to be complete. This list included a total of 12 collection locations. No exceptions were found as a result of applying the above procedures.*

*Randomly selected 1 collection location for each of the deposit sites. Through inquiry of employees and review of policies and procedures, performed the following procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and

*Randomly selected 2 deposit dates for each of the 5 bank accounts selected in procedure #3A and performed the procedures below.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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



*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

**5) Non-Payroll Disbursements (excluding card purchases, 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).

*Only one location processes payments. For this location, the procedures below were performed.*

- 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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

*A listing of the employees involved with non-payroll purchasing and payment functions was provided. No exception noted.*

*Through inquiry of employees and review of policies and procedures, performed the following procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

*The non-payroll disbursement transactions were provided and verified to be complete. No exceptions were found as a result of applying the above procedures.*

*Randomly selected 5 transactions and performed the procedures below.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*Exception: Of the 5 electronic disbursements selected, 2 were not approved by a person authorized to disburse funds.*

*Response: This has been corrected.*

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

---

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

*Listings of credit cards were provided and verified to be complete. No exceptions were found as a result of applying the above procedures.*

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

*Randomly selected 5 credit cards from the listings provided and randomly selected 1 month for each. Performed the procedures below.*

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and



*Exception: All five of the statements reviewed were approved by someone that was an authorized card holder.*

*Response: All Management are authorized card-holders.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*All of the cards randomly selected were fuel cards; therefore, this is not applicable.*

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

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

*The listing of all travel and travel related expense reimbursements was provided and verified to be complete.*

*From the listing provided, randomly selected 5 reimbursements and performed the procedures below.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

## **8) Debt Service**

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

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

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained Payroll and Personnel Procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

*Procedure Results: We performed these procedures and discussed the results with management.*



## **10) Prevention of Sexual Harassment**

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

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

*No exceptions were found as a result of applying the above procedures.*

I was engaged by the Washington Parish Sheriff's Office to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Washington Parish Sheriff's Office and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my 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.



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