

WINN PARISH SHERIFF

**FINANCIAL REPORT
JUNE 30, 2025**

**SHANNA JONES, CPA
WINNFIELD, LOUISIANA**

WINN PARISH SHERIFF
FINANCIAL REPORT
JUNE 30, 2025

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Winn Parish Sheriff

P. O. Box 950
Winnfield, LA 71483

MANAGEMENT'S DISCUSSION & ANALYSIS

The Management's Discussion and Analysis of the Winn Parish Sheriff's (the Sheriff) financial performance presents a narrative overview and analysis of Winn Parish Sheriff's financial activities for the years ended June 30, 2025 and 2024. The Sheriff's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

FINANCIAL HIGHLIGHTS

The Sheriff's net position on June 30, 2025 and June 30, 2024 were \$1,826,328 and \$4,850,081 respectively. The positive net position includes Other Post Employment Benefit Obligation as required GASB Statement No. 75, which is an actuarial calculation showing the estimated future costs of health and other benefits to retirees. The Net Position also includes Net Pension Liability as required by GASB Statement No. 68, which is an actuarial calculation showing the estimated future costs of retirement and other benefits to retirees during their employment.

The Sheriff has \$7,951,117 in Capital Assets as of June 30, 2025 with no debt associated with it.

Fiscal year ending June 30, 2025 showed a decrease of \$3,486,978 in Personnel and Related Benefits. These costs continue to be one of the largest expenditures for the Sheriff as \$19,559,686 and \$23,046,664 were spent during fiscal years ended June 30, 2025, and June 30, 2024 respectively. Operating services decreased by \$5,075,687 over the prior year figure of \$60,412,589 for a total expense of \$55,336,902 in 2025. The majority of this expense was caused by and reimbursed by the prison. The detention center also greatly contributed to operating expenses. Overall, the Sheriff's public safety fund expenditures decreased by \$8,443,829 in the fiscal year ended June 30, 2025 (\$75,778,805) as compared to June 30, 2024 (\$84,222,634); however, revenue also decreased during the fiscal year by \$10,535,844 over the prior year of \$83,290,896 to total revenues of \$72,755,052 for the fiscal year. During the fiscal year the Sheriff's investments, cash and cash equivalents increased by \$1,164,472. This included restricted cash for Opioid expenditures \$31,263 and \$10,661 for DARE. Excluding the restricted monies for both years leaves an increase of \$1,135,565. One of the primary factors in the increase appears to be decreased expenses.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Winn Parish Sheriff's financial position and results of operations from differing perspectives which are described as follows:

GOVERNMENTAL-WIDE FINANCIAL STATEMENTS—This report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Sheriff as a whole and present a longer-term view of the Sheriff's finances. These statements tell how the services were financed in the short-term as well as what remains for future spending.

Winn Parish Sheriff

MANAGEMENT’S DISCUSSION & ANALYSIS (continued)

FUND FINANCIAL STATEMENTS—A fund is an accountability unit used to maintain control over resources segregated for specific activities. The Sheriff uses funds to ensure and demonstrate compliance with finance related laws and regulations. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources at the end of the year.

As the Government-wide Financial Statements includes the long-term view, comparisons between these two views may provide insight into the long-term impact as short-term financing decreases. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the difference between these two views.

Fiduciary Funds are reported in the Fund Financial Statements and report taxes collected for other taxing bodies, deposits for inmate commissary, and deposits held pending court action. The Sheriff reports these as custodial funds.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents Other Required Supplementary Information consisting of a comparison of budgeted revenues and expenditures to actual revenues and expenditures.

FINANCIAL ANALYSIS OF THE SHERIFF’S GOVERNMENTAL FUNDS

The Sheriff’s Governmental Funds consisted of one major fund: General, and two non-major funds: DARE and Opioid. In the current fiscal year, the General fund increased \$1,052,637. During the current fiscal year revenue increased in many categories including sales tax, interest, housing fees from WCC and reimbursement from WCC. The DARE fund increased by \$8,580. This was mainly the result of decreasing expenses. The monies transferred from DARE to the General fund of \$7,258 and \$2,177 were to reimburse its payroll and related expenses respectively. The transfers from the General fund to DARE were \$9,435. For the current year Opioid fund was listed as nonmajor as only \$29,586 was deposited into the account from the Louisiana State-Local Government Opioid Litigation Settlement. These funds are restricted to be used for the purposes listed in the Louisiana Opioid Abatement Task Force documents and during the year none were expended. The funds balances as of June 30, 2025 are as follows: General \$5,888,902, Opioid \$31,153 and DARE \$18,739.

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the Sheriff as a whole.

Winn Parish Sheriff

MANAGEMENT'S DISCUSSION & ANALYSIS (continued)

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Position

	<u>2025</u>	<u>2024</u>
Assets:		
Current:		
Cash & Cash Equivalents	\$ 3,141,009	\$ 2,604,082
Investments	2,488,681	1,890,043
Receivables	10,572,993	5,788,391
Due from Other Funds	2,213	2,919
Prepaid Expenses	6,558	28,236
Non-Current:		
Restricted Cash	41,924	13,017
Capital Assets (Net of Depreciation)	<u>7,951,117</u>	<u>8,003,672</u>
Total Assets	24,204,495	18,330,360
Deferred Outflows	<u>8,069,645</u>	<u>14,239,048</u>
Total Assets & Deferred Outflows	32,274,140	32,569,408
Liabilities:		
Current:		
Accounts Payable	9,709,464	4,508,111
Accrued Payroll & Related Liabilities	598,824	963,687
Due from Other Funds	6,296	6,946
Non-Current:		
Compensated Absences	53,738	-
Net Pension Liability/(Asset)	10,715,312	13,847,869
Other Post-Employment Benefits Liability	<u>3,325,501</u>	<u>3,238,898</u>
Total Liabilities	24,409,135	22,565,511
Deferred Inflows	6,038,677	5,153,816
Net Position:		
Net Investment in Capital Assets	7,951,117	8,003,672
Restricted	49,892	13,017
Unrestricted	<u>(6,174,681)</u>	<u>(3,166,608)</u>
Total Net Position	<u>\$ 1,826,328</u>	<u>\$ 4,850,081</u>

Winn Parish Sheriff

MANAGEMENT'S DISCUSSION & ANALYSIS (continued)

Rather than present the Statement of Net Activities, this comparative data shows a Summary of Changes in of Net Position:

	<u>2025</u>	<u>2024</u>
Revenues:		
Program Revenues—		
Charges for Services, Fines, Commissions	\$ 67,709,482	\$ 78,977,917
Operating Grants & Contributions	316,239	230,111
Capital Grants & Contributions	218,827	33,510
General Revenues—		
Ad Valorem Taxes	1,863,254	1,775,794
Sales Taxes	1,488,909	1,364,943
Non-Employer Pension Contributions	949,315	758,572
State Revenue Sharing	100,352	100,060
Miscellaneous & Interest	106,854	142,419
Gain (Loss) on Sale/Retirement of Assets	<u>1,820</u>	<u>(92,430)</u>
Total Revenues	<u>72,755,052</u>	<u>83,290,896</u>
Expenses:		
Public Safety	<u>75,778,805</u>	<u>84,222,634</u>
Changes in Net Position	<u>\$ (3,023,753)</u>	<u>\$ (931,738)</u>

GOVERNMENTAL FUNCTION OF EXPENSES

The total function of the Sheriff is public safety and law enforcement activities.

GENERAL BUDGETARY HIGHLIGHTS

For the year ended June 30, 2025, total revenues and other financing sources as well as total expenditures and other financing uses were within the 5% favorable variance allowed by state law. The original budget was amended to account for additional revenues, such as taxes, fines/fees/commissions, not originally expected. Not included were additional fees and payments related to prisoner maintenance.

CONTACTING THE SHERIFF'S OFFICE

This financial report is designed to provide a general overview of the Sheriff's finances, compliance with governmental financial reporting laws and regulations and demonstrate the Sheriff's commitment to public accountability. If you have additional questions about this report or would like to request additional information, contact Josh McAllister, Sheriff, P. O. Box 950, Winnfield, LA 71483.

Shanna Jones, CPA

*795 Big Creek Rd
Winnfield, LA 71483
792-8544*

INDEPENDENT AUDITOR'S REPORT

Josh McAllister, Sheriff
of Winn Parish
P.O. Box 950
Winnfield, Louisiana

Report on the Financial Statements

Opinions

I have audited the accompanying financial statements of the governmental activities, the major fund, the aggregate remaining fund information of Winn Parish Sheriff (the "Sheriff") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the Table of Contents.

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

Basis for Opinions

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 *Government Auditing Standards*, issued by the Comptroller General of the U.S. and the *Louisiana Governmental Audit Guide*. 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 Winn Parish Sheriff 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Winn Parish Sheriff's ability to continue as a going concern for twelve months beyond the financial

statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the *Louisiana Governmental Audit Guide* and 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 Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Winn Parish Sheriff'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

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages M1 through M4, the Budgetary Comparison Schedule presented on pages 37-38, the Schedule of the Sheriff's Proportionate Share of the Net Pension Liability on page 39, the Schedule of the Sheriff's Contributions on page 40, and the Schedule of the Changes in the Sheriff's Total OPEB Liability and Related Ratios on page 41-42, 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 an opinion on financial statements that collectively comprise the Sheriff's basic financial statements. The Custodial Funds and their Statement of Fiduciary Net Position and Statement of Collections, Distributions, and Unsettled Deposits-Custodial Funds presented on pages 44 and 45 respectively, Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer (the "Schedule of Compensation for Agency Head") presented on page 47 and the Justice System Funding Schedule—Collecting/Disbursing Entity on pages 48-49 and listed in the Table of Contents as Other Supplementary Information are presented for purposes of additional analysis and are not required parts of the basic financial statements but are required by Acts 462 of 2015 which amends Act 706 of the Louisiana 2014 Legislative Session and Act 87 of the 2020 Legislative Session. These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 and for the Act 87 Justice System Funding Schedule—Collecting/Disbursing Entity in accordance with cash basis. In my opinion, these Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

As allowed by Louisiana R.S. 24:513, the Louisiana Legislative Auditor has required governmental entities with public funds of \$500,000 or more to have certain agreed-upon procedures performed as included in the *Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures* (SAUPs). The Village's management is responsible for those control and compliance (C/C) areas identified in the SAUPs, see pages 58-59. The agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Governmental Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report presented on pages 55-57. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued a report dated October 17, 2025, on my consideration of the Winn Parish Sheriff'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 Winn Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Winn Parish Sheriff's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Shanna Jones".

Shanna Jones, CPA
Winnfield, Louisiana
October 17, 2025

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

WINN PARISH SHERIFF
STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities
Assets:	
Current Assets:	
Cash & Cash Equivalents	\$ 3,141,009
Investments	2,488,681
Receivables	10,572,993
Prepaid Expenses	6,558
Due from Other Funds	<u>2,213</u>
Total Current Assets	16,211,454
Non-Current Assets:	
Restricted Cash	41,924
Capital Assets	
Depreciable (Net)	7,871,004
Non-Depreciable	<u>80,113</u>
Net Capital Assets	<u>7,951,117</u>
Total Non-Current Assets	<u>7,993,041</u>
Total Assets	24,204,495
Deferred Outflows:	
Pension Related	5,969,621
OPEB Related	<u>2,100,024</u>
Total Deferred Outflows	8,069,645
Total Assets & Deferred Outflows	32,274,140
Liabilities:	
Current Liabilities:	
Due to Other Funds	6,296
Accounts Payable	9,709,464
Payroll and Related Liabilities	<u>598,824</u>
Total Current Liabilities	10,314,584
Non-Current Liabilities:	
Compensated Absences	53,738
Other Post-Employment Benefits	3,325,501
Net Pension Liability/(Asset)	<u>10,715,312</u>
Total Non-Current Liabilities	14,094,551
Total Liabilities	24,409,135
Deferred Inflows:	
Pension Related	1,560,110
OPEB Related	<u>4,478,567</u>
Total Deferred Inflows	6,038,677
Net Position:	
Net Investment in Capital Assets	7,951,117
Restricted	49,892
Unrestricted	<u>(6,174,681)</u>
Total Net Position	<u>\$ 1,826,328</u>

The accompanying notes are an integral part of the basic financial statements.

WINN PARISH SHERIFF
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

		<u>Program Revenue</u>			<u>Net (Expense) Revenue & Changes in Net Position Government Activities</u>
		<u>Fines, Fees, Commissions & Charges for Services</u>	<u>Operating Grants & Contributions</u>	<u>Capital Grants & Contributions</u>	
	<u>Expenses</u>				
Governmental Activities:					
Public Safety	\$ 75,778,805	\$ 67,709,482	\$ 316,239	\$ 218,827	\$ (7,534,257)

General Revenues:

Taxes:	
Ad Valorem	1,863,254
Sales	1,488,909
Non-Employer Pension Contrib.	949,315
State Revenue Sharing	100,352
Interest Earnings	106,854
Gain/(Loss) on Sale of Asset	<u>1,820</u>

Total General Revenues	<u>4,510,504</u>
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Change in Net Position	(3,023,753)
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Net Position July 1, 2024	<u>4,850,081</u>
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Net Position June 30, 2025	<u>\$ 1,826,328</u>
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The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS

WINN PARISH SHERIFF
BALANCE SHEET—GOVERNMENTAL FUNDS
JUNE 30, 2025

	<u>Major Fund General</u>	<u>Non-Major Fund Opioid</u>	<u>Non-Major Fund DARE</u>	<u>Total Governmental Funds</u>
Assets:				
Current Assets:				
Cash & Cash Equivalents	\$ 3,141,009			\$ 3,141,009
Investments	2,488,681			2,488,681
Receivables	10,564,237		\$ 8,756	10,572,993
Prepaid Expenses	6,558		-	6,558
Due from Other Funds	2,213		-	2,213
Non-Current Assets:				
Restricted Cash	<u>-</u>	<u>\$ 31,263</u>	<u>10,661</u>	<u>41,924</u>
Total Assets	<u>16,202,698</u>	<u>31,263</u>	<u>19,417</u>	<u>16,253,378</u>
Liabilities:				
Current Liabilities:				
Due to Other Funds/Others	5,508	110	678	6,296
Accounts Payable	9,709,464	-	-	9,709,464
Payroll & Related Liabilities	<u>598,824</u>	<u>-</u>	<u>-</u>	<u>598,824</u>
Total Liabilities	<u>10,313,796</u>	<u>110</u>	<u>678</u>	<u>10,314,584</u>
Fund Balances:				
Nonspendable	6,558	-	-	6,558
Restricted	-	31,153	18,739	49,892
Unassigned	<u>5,882,344</u>	<u>-</u>	<u>-</u>	<u>5,882,344</u>
Total Fund Balances	<u>5,888,902</u>	<u>31,153</u>	<u>18,739</u>	<u>5,938,794</u>
Total Liabilities & Fund Balances	<u>\$16,202,698</u>	<u>\$ 31,263</u>	<u>\$ 19,417</u>	<u>\$ 16,253,378</u>

The accompanying notes are an integral part of the basic financial statements.

WINN PARISH SHERIFF
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2025

Total Fund Balances for the Governmental Funds at June 30, 2025	\$ 5,938,794
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Total Net Position reported for Governmental Activities
in the Statement of Net Position is different because:

Deferred Outflows:

Pension Related		5,969,621
OPEB Related—Sheriff’s Office	661,937	
OPEB Related—Prison	<u>1,438,087</u>	2,100,024

Capital Assets used in Governmental Activities are not
financial resources and, therefore, are not reported
in the fund. Those assets consist of:

Non-Depreciable	80,113	
Depreciable	10,703,595	
Less: Accumulated Depreciation	<u>(2,832,591)</u>	7,951,117

Long-term liabilities are not due and payable in the current
period and, therefore, are not reported in the Governmental
Fund Balance Sheet:

Compensated Absences		(53,738)
Net Pension (Liability)/Asset		(10,715,312)
Total Other Post-Employment Benefits Liability		
Sheriff’s Office	(1,736,240)	
Prison	(1,589,261)	(3,325,501)

Deferred Inflows:

Pension Related		(1,560,110)
OPEB Related—Sheriff	(1,106,023)	
OPEB Related—Prison	<u>(3,372,544)</u>	<u>(4,478,567)</u>

Total Net Position of Governmental Activities at June 30, 2025	\$ <u>1,826,328</u>
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The accompanying notes are an integral part of the basic financial statements.

WINN PARISH SHERIFF
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Major Fund <u>General</u>	Non-Major Fund <u>Opioid</u>	Non-Major Fund <u>DARE</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes:				
Ad Valorem	\$ 1,863,254			\$ 1,863,254
Sales	1,488,909			1,488,909
Fines, Fees, Commissions &				
Charges for Services:				
Civil & Criminal Fees	70,155			70,155
Commissions-Taxes	5,506			5,506
Commissions-Fines & Bonds	29,895		\$ 2,300	32,195
Prisoner Maintenance	1,390,037			1,390,037
Prisoner Maintenance-Correct Ctr	64,986,367			64,986,367
Correction Center Fees	1,118,700			1,118,700
Other Fines, Fees, Commissions & Charges for Services	106,522			106,522
Intergovernmental:				
Federal Funding:				
Grants	26,020			26,020
State Funding:				
Grants/Appropriations	210,204		12,747	222,951
Supplemental Pay	165,840			165,840
Revenue Sharing	100,352			100,352
Other Grants	13,676			13,676
Miscellaneous:				
Interest Earned	106,807	47		106,854
Other	<u>76,993</u>	<u> </u>	<u> </u>	<u>76,993</u>
Total Revenues	<u>71,759,237</u>	<u>47</u>	<u>15,047</u>	<u>71,774,331</u>
Expenditures:				
Public Safety—Current:				
Personnel & Related Benefits	14,602,061			14,602,061
Operating Services	55,336,902			55,336,902
Materials & Supplies	279,296		6,467	285,763
Training, Travel & Other	31,859			31,859
Capital Outlay	<u>465,842</u>	<u> </u>	<u> </u>	<u>465,842</u>
Total Expenditures	<u>70,715,960</u>	<u>-</u>	<u>6,467</u>	<u>70,722,427</u>

(Continued)

WINN PARISH SHERIFF
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

	Major Fund General	Non-Major Fund Opioid	Non-Major Fund DARE	Total Governmental Funds
Excess (Deficiency) of Revenues over Expenditures	1,043,277	47	8,580	1,051,904
Other Financing Sources/(Uses):				
Settlement	-	29,586	-	29,586
Sale of Asset	9,360	-	-	9,360
Transfers In/(Out)	-	-	-	-
Total Other Financing Sources/(Uses)	9,360	29,586	-	38,946
Excess of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	1,052,637	29,633	8,580	1,090,850
Fund Balances—Beginning of Year	<u>4,836,265</u>	<u>1,520</u>	<u>10,159</u>	<u>4,847,944</u>
Fund Balances—End of Year	<u>\$ 5,888,902</u>	<u>\$ 31,153</u>	<u>\$ 18,739</u>	<u>\$ 5,938,794</u>

The accompanying notes are an integral part of the basic financial statements.

(Concluded)

WINN PARISH SHERIFF
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Net Change in Fund Balances—Governmental Funds	\$ 1,090,850
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Amounts reported for Governmental Activities
in the Statement of Activities are different because:

Governmental Funds report Capital Outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over their estimated useful lives as depreciation expense. The cost of Capital Assets recorded in the current period is	465,842
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Depreciation expense on Capital Assets is reported in the Government-wide Financial Statements, but does not require the use of current financial resources and is not reported in the Fund Financial Statements. Current year depreciation expense is	(510,857)
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Governmental Funds report the entire amount received from the Sales of Assets as Revenues, but the undepreciated cost of the assets reduces the gain from the sale in the Statement of Activities.	(7,540)
--	----------

Long term liabilities do not require the use of current financial resources and therefore are not reported as expenditures in the Governmental Funds:	
Decrease/(Increase) in Compensated Absences	(53,738)

Increases in Other Post Employment Benefits are reflected as an increase in Expenses on the Statement of Activities, but are not reported in the Governmental Fund.	
Sheriff's office Prison 69,063 (382,866) (313,803)	

Non-employer Contributions to Cost-sharing Pension Plan	949,315
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Pension (Expense)/Benefit	(4,643,822)
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Net Change in Net Position per Statement of Activities	\$ (3,023,753)
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The accompanying notes are an integral part of the basic financial statements.

WINN PARISH SHERIFF
STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

Assets:

Cash & Cash Equivalents	\$ 477,471
Investments	4,393
Due from Other Funds	<u>47</u>
 Total Assets	 481,911

Liabilities:

Due to Other Funds	1,472
Due to Others	<u>480,439</u>
 Total Liabilities	 481,911

Net Position	<u><u>\$ -</u></u>
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See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1—INTRODUCTION

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

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

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

The Sheriff also has a cooperative endeavor agreement with the State of Louisiana to operate a prison, see Note 21.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Winn Parish Sheriff conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of applicable Louisiana Revised Statutes and to the guides set forth in the *Louisiana Governmental Audit Guide*.

Reporting Entity

Governmental Accounting Standard Board (GASB) Statement No. 61 amended No 14's established the criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under these provisions, the Winn Parish Sheriff is considered a primary government, since the Sheriff is an independently elected parish official and is not fiscally dependent on any other governmental entity. The primary government is required to consider all entities for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The accompanying financial statements present information only on the funds that comprise the Winn Parish Sheriff, the primary government.

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Basis of Presentation

Government-Wide Financial Statements (GWFS):

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all governmental funds of the reporting entity, noting that that fiduciary funds were not included. The internal activity in the government-wide financial statements has been eliminated. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS):

The accounts of the Sheriff are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff. The funds of the Sheriff are described as follows:

Governmental Funds:

General Fund—The General Fund is the principal fund and is used to account for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are ad valorem taxes levied by the law enforcement district, one-half cent sales taxes levied in parish, and prisoner maintenance at the correction center. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and other maintenance of prisoners, and various other reimbursements, fees, grants, and commissions. General operating expenditures are paid from this fund as are all other expenditures and revenues not required to be accounted for separately.

DARE Fund—The DARE Fund was created by the Sheriff for the purpose of assisting management with adhering to restrictions on spending in place by the funding source. It is a nonmajor governmental fund at this time.

Special Revenue: Opioid Fund—During the fiscal year ended June 30, 2024 and 2025, the Sheriff received monies from the Louisiana State-Local Government Opioid Litigation Settlement that are restricted to be used for the purposes as listed in the Louisiana Opioid Abatement Task Force documents. This year the Opioid Fund is classified as nonmajor.

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Fiduciary Funds:

Custodial Funds—The Civil, Tax Collector, Cash Bond, and Inmate DC Funds are used to account for assets held as the custodian for various taxing bodies (tax collections), deposits for inmate commissaries, and for deposits held pending court action. Disbursements from these funds are made to various parish agencies, litigants in suits, etcetera, in the manner prescribed by law. These funds use the economic resources measurement focus.

Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made.

Accrual Basis—Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. Both of these statements have been prepared using the economic 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 the exchange.

Modified Accrual Basis—Fund Financial Statements (FFS)

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. The Sheriff considers all revenues available if they are collected 60 days after year end. Expenditures generally are recorded when liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due and would be paid out of the general fund.

Assets Liabilities and Equity

Cash and Cash Equivalents—The Sheriff's cash is considered to be the cash in demand deposits and interest bearing deposits. Cash equivalents include all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates.

Investments—The Sheriff's investments are limited by LA RS 33:2955. During the fiscal year certificates of deposits with maturities of greater than 90 days are considered investments. Investments in certificates of deposit totaled \$4,393 at June 30, 2025. These are in the Fiduciary account: Tax Collector, as they are related to protested taxes.

At June 30, 2025, investments held by the Winn Parish Sheriff also consisted of \$2,488,681 in the Louisiana Asset Management Pool (LAMP), the local government investment pool. The investment in LAMP by the Sheriff is not categorized in the three risk categories provided by

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

GASB because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is rated AAAm by Standard & Poor's.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. 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.

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

Capital Assets—The Sheriff reports property and equipment in the governmental activities column in the GWFS. Capital assets are carried at historical or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized. Also the Sheriff's FFS expense assets as capital outlays in the year occurring. Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position.

Depreciation is provided over the assets' estimated useful lives using the straight-line method. The assets estimated useful lives are as follows:

Equipment and Furniture	5 - 12 years
Vehicles	5 years
Buildings and Improvements	15 - 40 years
Land Improvement	15 years

Leases—The Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*, and as required the Sheriff adopted it in during fiscal year ended June 30, 2022. This Statement outlines a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

the relevance and consistency of information about governments' leasing activities. The Sheriff has analyzed the provisions of GASB Statement No. 87, *Leases*, and has concluded that there are no leasing arrangements which qualify for disclosure under the statement.

Under GASB Statement 96, *Subscription Based Information Technology Arrangements (SBITA)*, subscriptions with a noncancellable right to use for longer than 12 months will follow similar accounting and reporting requirements as GASB 87, *Leases*, capitalizing the right to use asset and corresponding liability. The Sheriff has analyzed the provisions of GASB Statement No. 96, *SBITA*, and has concluded that there are no arrangements which qualify for disclosure under the statement.

Compensated Absences—Effective July 1, 2024, employees are now allowed to carry sick leave forward from year to year up to six weeks. This leave is not payable upon termination, resignation nor retirement. However, in accordance with the required adoption of GASB 101, *Compensated Absences*, an estimate will be made for the portion of leave the entity estimates will be utilized. Vacation continues to be payable upon termination but is noncumulative, not carried forward from year to year.

Equity Classifications—In the Government-Wide Financial Statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Invested in Capital Assets—Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position—Net position with constraints placed on their 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—All other net position that does not meet the definition of “restricted” or “invested in capital assets.”

In the Fund Financial Statements, governmental fund equity is classified as fund balance. Beginning with fiscal year 2011, the Sheriff implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions”. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

- c. Committed fund balance - amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund, a major governmental fund, has a nonspendable fund balance of \$6,558 which represents prepaid expenses. The remaining general fund balance is classified as unassigned.

During the fiscal year ended June 30, 2025, the Sheriff again received Opioid monies that are required to be placed in a Special Revenue fund. This year the Opioid Fund is still classified as nonmajor as its restricted fund balance is \$31,153. The other nonmajor governmental fund is the DARE Fund which has a restricted fund balance of \$18,739.

When an expense is incurred for the purposes for which both restricted and unrestricted net position are available, management applies restricted net position first, unless a determination is made to use unrestricted net position. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

Pension Plan—The Winn Parish Sheriff is a participating employer in a cost-sharing, multiple employer defined benefit pension plan as described in Note 9. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan. A separate audited report on the plan is available on the Louisiana Legislative Auditor's website.

Budget—Prior to the beginning of each fiscal year, the Sheriff adopts a budget for the next fiscal year. The budget is open for public inspection. All budgeted appropriations lapse at the end of each fiscal year. The budget is prepared on the modified accrual basis of accounting.

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

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

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 are levied by the Sheriff on property values assessed by the Winn Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Sheriff levied the following ad valorem taxes for 2024:

	<u>Authorized</u>	<u>Levied</u>
Law Enforcement District #1	11.19	11.19
Law Enforcement District #2	9.41	9.41

The Sheriff's Law Enforcement District # 1 millage was established by the Louisiana constitution and does not expire while the Law Enforcement District # 2 millage for 9.41 will expire in the year 2030 as voted by electors in Winn Parish.

The Sheriff recognizes property tax revenues when levied. The property tax calendar is as follows:

<u>Property Tax Calendar</u>	
Assessment Date	January 1
Levy Date	June 30
Tax Bills Mailed	October 15
Total Taxes Due	December 31
Penalties & Interest Added	January 31 of ensuing year
Tax Sale	May 15 of ensuing year

Total assessed value for the Sheriff was \$107,949,361 in 2024. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption for the Sheriff was a total of \$18,103,516 of the assessed value in 2024.

NOTE 4—SALES TAX

On November 16, 2014, the voters of Winn Parish passed a one-half cent sales tax for operations of the Sheriff. This perpetuity sales tax was levied effective January 1, 2015. The Winn Parish School Board collects and remits this sales tax and receives a commission fee.

NOTE 5—CASH AND INVESTMENTS

At June 30, 2025 the carrying amount of the Sheriff's cash and cash equivalents of governmental and fiduciary funds (collected bank balances) totaled \$3,564,079 at one financial institution and \$159,077 at another financial institution. This includes a certificate of deposit with a maturity of less than 90 days, for protested taxes for \$5,335. As of June 30, 2025, the carrying amount of the Sheriff's investments of fiduciary funds (collected bank balances) totaled \$4,393 at a financial institution. This is comprised of a certificate of deposit with maturity of greater than 90 days for

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

protested taxes. Custodial risk for deposits is the risk that in the event of failure of a depository financial institution, the Sheriff's deposits may not be recovered; they may not be able to recover the collateral securities that are in the possession of an outside party. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent banks. The fair value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agents. These securities are held in the name of entity by the pledging fiscal agent banks in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2025, the Sheriff's deposits were secured from risk by federal deposit insurance of \$250,000 at each financial institution, and of the remaining deposits \$5,000,000 were secured by a letter of credit and \$3,388,681 pledged securities in the name entity by the fiscal agent banks; which fully secured the Sheriff's deposits. The Sheriff does not have a policy for custodial credit risk.

As of June 30, 2025, investments held by the Winn Parish Sheriff also consisted of \$2,488,681 in the Louisiana Asset Management Pool (LAMP), the local government investment pool. The investment in LAMP by the Sheriff is not categorized in the three risk categories provided by GASB because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is rated AAAm by Standard & Poor's. See Note 2 for additional disclosures related to LAMP.

NOTE 6—REVENUES RECEIVABLE

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

	<u>General</u>	<u>DARE</u>
Prisoner Maintenance	\$ 159,362	
Prisoner Maintenance—Correction Center	9,975,734	
Correction Center Fees	95,812	
Other Fees, Fines, and Commissions	25,612	\$ 8,756
Ad Valorem Taxes	23,608	
Sales Taxes	234,105	
Grants	49,544	
Miscellaneous & Interest	<u>460</u>	
Total	<u>\$10,564,237</u>	<u>\$ 8,756</u>

The general fund receivables have increased by \$5,343,342 over the June 30, 2024 (prior year) total of \$5,220,895. The majority of this appears to be Prisoner Maintenance for the Correction Center. DARE receivables increased by \$8,656 over the June 30, 2024 balance. This appears to be due to timing of grant monies received.

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7—DUE FROM/TO OTHER FUNDS

As of June 30, 2025 amounts due from and to other Sheriff funds are as follows:

<u>Fund</u>	<u>Due To</u>	<u>Due From</u>
General	\$ 2,213	
Civil	47	
Tax Collector	-	\$ 1,472
DARE		678
Opioid		110

The interfund balances resulted from normal settlements between funds. In addition, as of June 30, 2025, due from the general fund to an estate was still \$5,508.

NOTE 8—CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2025 are as follows:

<u>Governmental Activities</u>	<u>Balance 07/01/24</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 06/30/25</u>
Capital Assets—NonDepreciable:				
Land	\$ 80,113	\$ -	\$ -	\$ 80,113
Capital Assets—Depreciable:				
Furniture and Equipment	723,821	107,335	58,472	772,684
Vehicles	1,194,844	358,507	46,358	1,506,993
Buildings & Improvements	8,384,950	-	-	8,384,950
Land Improvements	38,968	-	-	38,968
Total Depreciable Assets	<u>10,342,583</u>	<u>465,842</u>	<u>104,830</u>	<u>10,703,595</u>
Total Capital Assets	<u>10,422,696</u>	<u>465,842</u>	<u>104,830</u>	<u>10,783,708</u>
Less Accumulated Depreciation:				
Furniture and Equipment	469,449	69,316	50,932	487,833
Vehicles	743,377	224,768	46,358	921,787
Buildings & Improvements	1,188,131	214,175	-	1,402,306
Land Improvements	<u>18,067</u>	<u>2,598</u>	<u>-</u>	<u>20,665</u>
Total Accum. Depreciation	<u>2,419,024</u>	<u>510,857</u>	<u>97,290</u>	<u>2,832,591</u>
Net Capital Assets	<u>\$8,003,672</u>			<u>\$7,951,117</u>

Depreciation expense for the year ended June 30, 2025, of \$510,857 is charged to the public safety expenditures.

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9—PENSION PLAN

Plan Description—Substantially all employees of the Winn Parish Sheriff participate in the Louisiana Sheriffs’ Pension and Relief Fund (“System”). The Sheriffs’ Pension and Relief Fund is a multiple employer (cost-sharing) defined benefit, statewide public employee retirement system (PERS) that is administrated and controlled by a separate board of trustees.

All sheriffs, deputies, and other employees who are 18 years or older at the time of original employment, who earn per month not less than \$400 if employed after September 7, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed between January 1, 2000 and December 31, 2012; and \$1,000 if employed after January 1, 2013, are required to participate in the System. Employees whose employment began before January 1, 2012 are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. Those employed originally after January 1, 2012, are eligible to retire at 62 years of age with 12 years of creditable service, at 60 with 20 years of service and at 55 with 30 years of service. The retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary for employees hired before June 30, 2006, is the employee’s average salary over the 36 consecutive or joined months that produce the highest average. For those whose first eligible employment began after July 1, 2006, final average salary is calculated using the 60 highest successive months of employment. Employees whose employment began prior to January 1, 2012, and who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. If these employees terminate with at least 20 years of credited service, they are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits and cost of living adjustments are allowed. Benefits are established or amended by state statute.

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

Funding Policy—Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. State statute requires covered employees to contribute a percentage of their salaries to the System and such percentage as of June 30, 2025 was 10.25%. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. During year ended June 30, 2025, the current rate for employers was 11.50%. In the fiscal year ended June 30, 2021 the Sheriff amended his policy to have the Sheriff’s Office pay both the employer and employee portions of contributions. The Winn Parish Sheriff’s office contributions to the System for the years ended June 30, 2025, 2024, and 2023 were \$557,653, \$489,194, and \$377,052, respectively. Beginning in the fiscal year ended June 30, 2020, the Sheriff’s prison employees

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

began contributions. The amount for which the Sheriff's office remitted contributions for prison employees during 2025, 2024, and 2023 respectively were \$1,828,980, \$2,776,517 and \$2,371,022. Contributions appeared materially equal to the required contributions for each year.

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/(asset) of \$10,715,312 for its proportionate share of the net pension liability of the System. This is a decrease of \$3,132,557 from the prior year liability of \$13,847,869. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the Sheriff's proportion was 1.773%, which was an increase of 0.197% from its proportion measured as of June 30, 2023. For the year ended June 30, 2025, the Sheriff recognized pension expense/(benefit) of \$4,643,822 representing its proportionate share of the System's net expense, including amortization of deferred amounts.

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

<u>Deferred Flows of Resources</u>	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 2,127,643	\$ 243,338
Changes of assumptions	543,288	-
Net difference between projected and actual earnings on pension plan investments	-	1,010,966
Changes in proportion and differences between Employer contributions and proportionate share of contributions	2,036,364	305,806
Employer contributions subsequent to the measurement date	<u>1,262,326</u>	<u>-</u>
Totals	\$ 5,969,621	\$ 1,560,110

The Sheriff reported a total of \$1,262,326 as deferred outflow of resources related to pension contributions made subsequent to the plan's measurement period of June 30, 2024 which will be recognized as a reduction in net pension liability in the Sheriff's fiscal year ended June 30, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources, including remaining plan's amortization, related to pensions will be recognized in pension expense/(benefit) as follows:

Year	Amount
2025	\$ 1,332,249
2026	2,967,206
2027	(479,072)
2028	(673,102)
2029	<u>(96)</u>
Total	<u>\$ 3,147,185</u>

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Actuarial Methods and 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
Actuarial Assumptions:	
Investment Rate of Return	6.85% Net of Investment Expense, including inflation
Discount Rate	6.85%
Projected Salary Increases	5.0% (2.5% Inflation, 2.5% Merit)
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.
Expected Remaining Service Lives	2024,2023, 2022, 2021 - 5 years 2020, 2019, 2018 - 6 years 2017, 2016 - 7 years 2015- 6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Mortality Rate—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 Pension 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,

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024, are summarized in the following table:

Asset Class	Target Allocation	Real Return Arithmetic	Long-Term Expected Real Rate of Return
Equity securities	62%	6.95%	4.29%
Fixed Income	25%	5.40	1.33%
Alternative Investments	<u>13%</u>	6.31	<u>0.82%</u>
Totals	<u>100%</u>		6.44%
Inflation			<u>2.51%</u>
Expected Arithmetic Nominal Return			<u>8.95%</u>

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 System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on System's investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate—The following table presents the Sheriff's proportionate share of the net pension liability/(asset) (NPL) using the discount rate of each Retirement System as well as what the Sheriff's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage point higher than the current rate used by each of the Retirement Systems:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
LA Sheriffs' Pension & Relief Fund Rates	5.85%	6.85%	7.85%
Winn Parish Sheriff's Share	\$ 23,200,910	\$ 10,715,312	\$ 302,670

NOTE 10—OTHER POST EMPLOYMENT BENEFITS

Plan Description - The Winn Parish Sheriff (the "Sheriff") provides certain continuing health and life insurance benefits for its retired employees. The Winn Parish Sheriff's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The plan does not issue a publicly available report. The authority to establish and/or amend the obligation of the

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

Benefits Provided – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: attainment for all dates of hire of the earliest of age 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 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 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 50% of the original amount at age 70.

Employees Covered by Benefit Terms – At June 30, 2025, the actuary calculated the following employees were covered by the benefit terms:

	Sheriff's office	Prison
Inactive employees currently receiving benefit payments	13	-
Active Employees	32	207
Total	<u>45</u>	<u>207</u>

Total OPEB Liability - The Sheriff's total other post-employment benefit (OPEB) liabilities of \$1,736,240 and \$1,589,261 for the office and prison respectively were measured as of June 30, 2024 and were determined by actuarial valuations as of that date.

Actuarial Methods and Assumptions—The total OPEB liabilities in the June 30, 2025 actuarial valuations were determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	July 1, 2024
Inflation	3.0%
Healthcare Trend	Getzen model, initial trend of 5.5%
Salary Increases	3.0% Annually, including inflation
Prior Discount Rate	3.93% Annually (Average of Bond Buyer's 20 year general obligation municipal bond index as of June 30, 2024)
Discount Rate	5.20% Annually (Bond Buyer's 20 year general obligation municipal bond index as of June 30, 2025)
Mortality Rates	Pub-2010/2021

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

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

Changes in the Total OPEB Liability:	<u>Sheriff's office</u>	<u>Prison</u>
Balance at 6/30/24	\$ 1,864,678	\$ 1,374,220
Changes for the year:		
Service Cost	75,280	477,028
Interest Cost at 3.93%	74,761	63,380
Difference between expected and actual experience	71,948	15,394
Changes in Assumptions	(263,973)	(340,761)
Benefit Payments -Employer Retiree Premiums Paid	(86,454)	-
Net Change	(128,438)	215,041
Balance at 6/30/25	<u>\$ 1,736,240</u>	<u>\$ 1,589,261</u>

Sensitivity of the Total OPEB to Changes in the Discount Rate—The following presents the Sheriff's total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage point higher than the current discount rate:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
Discount Rates	4.20%	5.20%	6.20%
Total OPEB Liability-office	\$ 1,958,414	\$ 1,736,240	\$ 1,551,556
Total OPEB Liability-prison	\$ 1,996,738	\$ 1,589,261	\$ 1,277,012

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

	<u>1.0% Decrease</u>	<u>Current Healthcare Rate</u>	<u>1.0% Increase</u>
Healthcare Trends	4.5%	5.5%	6.5%
Total OPEB Liability-office	\$ 1,586,756	\$ 1,736,240	\$ 1,919,645
Total OPEB Liability-prison	\$ 1,256,454	\$ 1,589,261	\$ 2,042,100

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

For the year ended June 30, 2025, the Sheriff recognized OPEB expense/(benefit) of \$(69,063) for the sheriff's office employees and \$382,866 for the prison employees. At June 30, 2025, the Sheriff reported deferred outflows of resources related to OPEB as follows:

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

<u>Deferred Flows of Resources-Sheriff's Office</u>	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 374,658	\$(442,498)
Changes of assumptions	227,454	(661,862)
Differences between Employer contributions proportionate share of contributions	<u>59,825</u>	<u>(1,663)</u>
Totals	<u>\$ 661,937</u>	<u>\$(1,106,023)</u>

<u>Deferred Flows of Resources-Prison</u>	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 1,390,435	\$(2,650,451)
Changes of assumptions	<u>47,652</u>	<u>(722,093)</u>
Totals	<u>\$ 1,438,087</u>	<u>\$(3,372,544)</u>

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

Year	Sheriff's Office Amount	Prison Amount
2026	\$ (71,282)	\$(157,542)
2027	(72,596)	(157,542)
2028	(73,127)	(157,542)
2029	(73,127)	(157,542)
2030	(73,124)	(157,542)
Thereafter	<u>(80,830)</u>	<u>(1,146,747)</u>
Total	<u>\$ (444,086)</u>	<u>\$(1,934,457)</u>

NOTE 11—DEFERRED COMPENSATION PLAN

During the fiscal year ended June 30, 2020, the Winn Parish Sheriff began offering its employees participation in the Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397. During the fiscal year ended June 30, 2025, the Sheriff contributed \$650 to the Plan which was the amount withheld from employees.

NOTE 12—GASB 101, COMPENSATED ABSENCES

Under GASB Statement No. 101, *Compensated Absences*, requires certain compensation for absences such as vacation and sick leave to be accrued and reported on the Government-wide financial statements as noncurrent liabilities if the amount carries forward from year to year even if it is not payable upon termination. Under these guidelines, the employee policy, effective July 1, 2024, to carry forward up to six weeks of sick leave, the amount estimated to be taken is required to be reported as a liability, even though it is not paid upon termination. As of June 30, 2025 \$53,738 is the recorded estimate.

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 13—ON BEHALF PAYMENTS

Certain employees of the Winn Parish Sheriff receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled approximately \$165,840 for the fiscal year ended June 30, 2025.

During the fiscal year ended June 30, 2025, the Office of Emergency Preparedness requested and received monies to assist in the payment of a website for the sheriff's office. Grant monies of \$5,445 were paid directly to the vendor on behalf of the Winn Parish Sheriff's office.

NOTE 14—SERVICES PROVIDED BY WINN PARISH POLICE JURY

The Sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the Winn Parish Police Jury.

NOTE 15—CHANGES IN CUSTODIAL BALANCES

A summary of changes in custodial balances due to taxing bodies and others is as follows:

<u>Funds</u>	<u>Balance 07/01/24</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 06/30/25</u>
Civil	\$ 9,198	\$ 294,339	\$ 293,642	\$ 9,895
Cash Bond	38,692	325,912	327,996	36,608
Tax Collector	243,522	8,027,084	7,959,149	311,457
Inmate-Detention	<u>78,802</u>	<u>309,571</u>	<u>265,894</u>	<u>122,479</u>
Totals	<u>\$ 370,214</u>	<u>\$ 8,956,906</u>	<u>\$ 8,846,681</u>	<u>\$ 480,439</u>

NOTE 16—EX-OFFICIO TAX COLLECTOR

The amount of cash on hand at year-end was \$303,201, which does not include taxes paid under protest. The amount of taxes collect by the taxing authority was:

Winn Parish School Board	\$ 2,478,363
Winn Parish Police Jury	1,692,437
Winn Parish Sheriff	1,895,403
Winn Parish Assessor	457,734
Winn Parish Fire District	834,755
Louisiana Tax Commission	7,824
Louisiana Forestry Commission	30,651
Pension Funds	<u>212,151</u>
Total	<u>\$ 7,609,318</u>

All assessed taxes after change orders approved by the LA Tax Commission were deemed collectible as of June 30, 2025.

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 17—TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the custodial fund at June 30, 2025, include \$9,728 of taxes paid under protest. These monies are cash equivalents of \$5,335 and investments of \$4,393 and include interest earned as certificates of deposit and are held pending resolution of the protest. They are accounted for in the Tax Collector Custodial Fund.

NOTE 18—DARE

DARE reimburses personnel, employee benefits, and travel related to the program as well as supplies. The personnel and related are paid from the General Fund and monies are deposited to that fund to cover said expenses. For the fiscal year ended June 30, 2025, \$7,258 and \$2,177 were transferred from DARE to the general fund for salary and related benefits respectively. Then to cover expenses of the DARE fund the general fund transferred \$9,435 to the DARE fund.

NOTE 19—STATE REVENUE SHARING FUNDS

The revenue sharing funds received during the fiscal year were distributed as follows:

Winn Parish Sheriff	\$ 100,352
Winn Parish School Board	67,069
Winn Parish Police Jury	73,698
Winn Parish Assessor	20,853
Pension Funds	7,550
Difference not received, immaterial	(10)
Total	<u>\$ 269,512</u>

NOTE 20—PENDING LITIGATION

At June 30, 2025, there was one outstanding suits against the management of the Winn Parish Sheriff. According to management's legal advisors, the amounts of any potential contingencies are not expected to be in excess of insurance coverage.

NOTE 21—COOPERATIVE ENDEAVOR AGREEMENTS

During the fiscal year ended June 30, 2025 the following cooperative endeavors were in place:

Operation Save a Kid—The Sheriff will support the Winnfield City Police's "Shop with a Cop". This program is designed and intended to promote interaction and mentorship between law enforcement officers and the at-risk youth population of Winn Parish.

School Resource Officer—The Sheriff will supply the Winn Parish School Board with an officer to be available during school hours during which the school board will pay a fee for this service. The fee was not paid during the current fiscal year.

WINN PARISH SHERIFF
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

LaSalle Corrections VI, LLC and State of Louisiana—The Sheriff will supply the facilities contracted in a cooperative endeavor to the Winn Parish Law Enforcement District by the State of Louisiana. The LaSalle Corrections will manage all accounting and daily operations as well as pay a sponsor fee based on detainees. Beginning in August 2019, the Sheriff will also hire and commission staff; however, LaSalle Corrections will reimburse all wages, salaries and benefits.

Victims Assistance Program—LCLE funded project (LCLE Grant #5876). The following entities have a cooperative Endeavor Agreement stating their intent to fully participate in the program: Sheriffs of the following parishes: Rapides, Vernon, Winn, LaSalle, Catahoula, Grant and Concordia, along with the following Cities' Police Departments: Pineville, Vidalia and Alexandria. This agreement allows the entities to apply for Victims of Crime and Crime Victim Assistance Formula Grant Program Funds. The Rapides Parish Sheriff's Office acts as the applicant agent, handling administrative and financial matters for the project.

Line Item Appropriation of Act 776 of the 2024 Regular Legislative Session—Cooperative Endeavor with the Louisiana Department of Treasury, the State of Louisiana and the Winn Parish Sheriff's Office. To enhance public safety and operation efficiency by improving police patrol coverage and reducing emergency response times, through acquisition of additional police vehicles.

NOTE 22—SUBSEQUENT EVENTS

Management has evaluated events through October 17, 2025, the date which the financial statements were available for issue. There were no items noted to be reported as subsequent events, other than the following. As stated in Note 20, one litigation suit is still outstanding; however, according to management's attorney, the amounts of any potential contingencies are not expected to be in excess of insurance coverage.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

WINN PARISH SHERIFF
BUDGETARY COMPARISON SCHEDULE—GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budget</u>		<u>Budgetary</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Revenues:				
Taxes:				
Ad Valorem	\$ 1,779,600	\$ 1,444,500	\$ 1,863,254	\$ 418,754
Sales	1,338,718	1,845,000	1,488,909	(356,091)
Fines, Fees, Commissions, & Charges for Services:				
Civil & Criminal Fees	80,000	72,500	70,155	(2,345)
Commissions-Taxes	5,000	5,000	5,506	506
Commissions-Fines & Bonds	30,000	30,000	29,895	(105)
Prisoner Maintenance	1,100,000	1,340,000	1,390,037	50,037
Correction Center Fees	940,000	1,200,000	1,118,700	(81,300)
Other Fines, Fees, Commissions & Charges for Services	115,000	105,000	106,522	1,522
Intergovernmental:				
Federal Funding:				
Grants	-	26,000	26,020	20
State Funding:				
Supplemental Pay	149,000	175,750	165,840	(9,910)
Revenue Sharing	100,060	100,350	100,352	2
Grants	98,000	134,000	210,204	76,204
Other Grants	-	5,000	13,676	8,676
Miscellaneous:				
Interest	99,000	105,000	106,807	1,807
Other	<u>73,000</u>	<u>74,500</u>	<u>76,993</u>	<u>2,493</u>
Total Revenues	<u>5,907,378</u>	<u>6,662,600</u>	<u>6,772,870</u>	<u>110,270</u>
Expenditures:				
Public Safety—Current:				
Personnel & Related Benefits	3,779,000	3,783,500	3,660,423	123,077
Operating Services	265,000	348,000	1,292,173	(944,173)
Materials & Supplies	600,000	1,110,000	279,296	830,704
Training, Travel & Other	15,000	35,000	31,859	3,141
Capital Outlay	<u>250,000</u>	<u>535,000</u>	<u>465,842</u>	<u>69,158</u>
Total Expenditures	<u>4,909,000</u>	<u>5,811,500</u>	<u>5,729,593</u>	<u>81,907</u>
Excess (Deficiency) of Revenues & Over Expenditures	998,378	851,100	1,043,277	192,177

(Continued)

WINN PARISH SHERIFF
BUDGETARY COMPARISON SCHEDULE—GENERAL FUND (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budget</u>		<u>Budgetary</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Other Financing Sources/(Uses):				
Sale of Assets	-	10,400	9,360	(1,040)
Excess (Deficiency) of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	998,378	861,500	1,052,637	191,137
Fund Balance—Beginning of Year	<u>4,836,265</u>	<u>4,836,265</u>	<u>4,836,265</u>	<u>-</u>
Fund Balance—End of Year	<u>\$ 5,834,643</u>	<u>\$ 5,697,765</u>	<u>\$ 5,888,902</u>	<u>\$ 191,137</u>

Reconciliation of Actual per Budgetary Basis to General Fund per Statement of Revenues and Expenditures:

Total Revenue—Budgetary Basis	\$ 6,772,870
Plus: Prisoner Maintenance—Correctional Center	<u>64,986,367</u>
Total Revenue—Statement of Revenue & Expenditures	<u>\$ 71,759,237</u>
 Total Expenditures—Budgetary Basis	 \$ 5,729,593
Plus: Prisoner Maintenance—Correctional Center	
Personnel & Related Benefits	10,941,638
Operating Services	<u>54,044,729</u>
subtotal	<u>64,986,367</u>
Total Expenditures—Statement of Revenue & Expenditures	<u>\$ 70,715,960</u>

See Independent Auditor's Report.

(Concluded)

WINN PARISH SHERIFF
SCHEDULE OF SHERIFF'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2025

Actuarial Valuation Date	Employer Portion of the Net Pension Liability/ (Asset)	Employer Proportionate Share of the Net Pension Liability/ (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability/ (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/24	1.77%	\$10,715,312	\$14,967,936	71.588%	89.398%
06/30/23	1.57%	\$13,847,869	\$12,631,884	109.626%	83.937%
06/30/22	1.57%	\$12,732,256	\$11,619,900	109.573%	83.897%
06/30/21	1.45%	\$(717,353)	10,531,802	(6.811)%	101.039%
06/30/20	1.79%	\$12,389,521	13,209,915	93.790%	84.729%
06/30/19	.156%	\$737,594	1,090,647	67.629%	88.909%
06/30/18	.155%	\$595,203	1,067,577	57.753%	90.411%
06/30/17	.157%	\$681,784	1,090,446	62.523%	88.488%
06/30/16	.147%	\$930,544	1,001,314	92.932%	82.097%
06/30/15	.141%	\$626,540	932,824	67.166%	86.607%
06/30/14	.123%	\$487,243	683,188	71.319%	87.345%

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

WINN PARISH SHERIFF
SCHEDULE OF PENSION CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2025

Actuarial Valuation <u>Date</u>	Contractually Required <u>Contribution</u>	Contributions in relation to Contractually Required <u>Contributions</u>	Contribution Deficiency <u>(Excess)</u>	Employer's Covered <u>Payroll</u>	Contributions as a Percentage of Covered Employee <u>Payroll</u>
06/30/24	\$1,721,313	\$1,721,529	\$(216)	\$14,967,936	11.50%
06/30/23	1,452,683	1,452,653	30	12,631,884	11.50%
06/30/22	1,423,496	1,423,437	59	11,619,900	12.25%
06/30/21	1,291,931	1,291,563	368	10,531,802	12.25%
06/30/20	1,618,218	1,617,668	(550)	13,209,915	12.25%
06/30/19	133,604	133,480	(124)	1,090,647	12.25%
06/30/18	136,116	136,210	94	1,067,577	12.75%
06/30/17	144,484	144,490	6	1,090,446	13.25%
06/30/16	137,666	137,679	13	1,001,314	13.75%
06/30/15	132,927	132,799	(128)	932,824	14.25%
06/30/14	94,895	94,949	(54)	683,188	13.89%

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

WINN PARISH SHERIFF
SCHEDULE OF CHANGES IN THE SHERIFF'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2025

Sheriff's Office:

Total OPEB Liability	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Service Cost	\$ 75,280	\$ 89,480	\$ 89,417	\$ 141,865
Interest Cost	74,761	83,190	75,897	59,873
Changes of Benefit Terms		-	-	-
Difference between expected and actual experience	71,948	(412,547)	92,273	(146,602)
Changes of assumptions or other inputs	(263,973)	(47,925)	(31,142)	(570,288)
Benefit Payments	<u>(86,454)</u>	<u>(81,947)</u>	<u>(91,296)</u>	<u>(86,537)</u>
Net Change	(128,438)	(369,749)	135,149	(601,689)
Total OPEB Liability—Beginning	<u>1,864,678</u>	<u>2,234,427</u>	<u>2,099,278</u>	<u>2,700,967</u>
Total OPEB Liability—Ending	<u>\$ 1,736,240</u>	<u>\$ 1,864,678</u>	<u>\$2,234,427</u>	<u>\$ 2,099,278</u>
Covered Payroll	\$ 2,415,179	\$ 1,389,609	\$1,665,869	\$ 1,617,349
Total OPEB Liability as a Percentage of Covered Payroll	71.89%	134.42%	134.13%	129.80%

Prison:

Total OPEB Liability	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Service Cost	\$ 477,028	\$ 460,530	\$ 461,193	\$ 1,089,898
Interest Cost	63,380	61,380	37,150	72,807
Changes of Benefit Terms	-	-	-	-
Difference between expected and actual experience	15,394	(643,530)	156,124	(500,089)
Changes of assumptions or other inputs	(340,761)	44,458	(21,910)	(2,669,534)
Benefit Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change	215,041	(77,162)	632,557	(2,006,918)
Total OPEB Liability—Beginning	<u>\$ 1,374,220</u>	<u>\$ 1,451,382</u>	<u>\$ 818,825</u>	<u>\$ 2,825,743</u>
Total OPEB Liability—Ending	<u>\$ 1,589,261</u>	<u>\$ 1,374,220</u>	<u>\$1,451,382</u>	<u>\$ 818,825</u>
Covered Payroll	\$ 8,414,961	\$ 9,184,177	\$8,204,813	\$ 7,965,838
Total OPEB Liability as a Percentage of Covered Payroll	18.89%	14.96%	17.69%	10.28%

Notes to Schedule:

Changes in Benefit Terms:	None	None	None	None
Changes of Assumptions:				
Discount Rate	5.20%	3.93%	3.65%	3.54%
Mortality	Pub-2010/2021	RP-2014	RP-2014	RP-2014
Trend	Getzen model, initial trend of 5.5%	Variable	Variable	Variable

(Continued)

WINN PARISH SHERIFF
SCHEDULE OF CHANGES IN THE SHERIFF'S
TOTAL OPEB LIABILITY AND RELATED RATIOS (continued)
FOR THE YEAR ENDED JUNE 30, 2025

Sheriff's Office:

Total OPEB Liability	2021	2020	2019	2018
Service Cost	\$ 137,733	\$ 62,641	\$ 65,171	\$ 63,273
Interest Cost	56,070	66,182	65,405	66,362
Changes of Benefit Terms	-	-	-	-
Difference between expected and actual experience	101,008	274,094	62,358	(50,240)
Changes of assumptions or other inputs	19,275	282,831	86,619	-
Benefit Payments	<u>(81,347)</u>	<u>(77,106)</u>	<u>(77,452)</u>	<u>(73,414)</u>
Net Change	232,739	608,642	202,101	5,981
Total OPEB Liability—Beginning	<u>2,468,228</u>	<u>1,859,586</u>	<u>1,657,485</u>	<u>1,651,504</u>
Total OPEB Liability—Ending	<u>\$ 2,700,967</u>	<u>\$ 2,468,228</u>	<u>\$ 1,859,586</u>	<u>\$ 1,657,485</u>
Covered Employee Payroll	\$ 1,287,127	\$ 1,249,638	\$ 1,019,375	\$ 989,684
Total OPEB Liability as a Percentage of Covered Employee Payroll	209.84%	197.52%	182.42%	167.48%

Prison:

Total OPEB Liability	2021	2020
Service Cost	\$ 1,058,154	\$ -
Interest Cost	36,788	-
Changes of Benefit Terms	-	-
Difference between expected and actual experience	579,387	1,135,552
Changes of assumptions or other inputs	15,862	-
Benefit Payments	<u>-</u>	<u>-</u>
Net Change	1,690,191	1,135,552
Total OPEB Liability—Beginning	<u>\$ 1,135,552</u>	<u>\$ -</u>
Total OPEB Liability—Ending	<u>\$ 2,825,743</u>	<u>\$ 1,135,552</u>
Covered Employee Payroll	\$ 1,544,321	\$ 11,208,079
Total OPEB Liability as a Percentage of Covered Employee Payroll	24.48%	10.13%

Notes to Schedule:

Changes in Benefit Terms:	None	None	None	None
Changes of Assumptions:				
Discount Rate	2.16%	2.21%	3.50%	3.87%
Mortality	RP-2014	RP-2014	RP-2000	RP-2000
Trend	Variable	Variable	5.5%	5.5%

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

Concluded

OTHER
SUPPLEMENTARY INFORMATION

WINN PARISH SHERIFF
STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Civil</u>	<u>Cash Bond</u>	<u>Tax Collector</u>	<u>DC Inmate</u>	<u>Totals</u>
Assets:					
Cash & Cash Equivalents	\$ 9,848	\$ 36,608	\$ 308,536	\$ 122,479	\$ 477,471
Investments	-	-	4,393	-	4,393
Due from Other Funds	<u>47</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47</u>
Total Assets	<u>9,895</u>	<u>36,608</u>	<u>312,929</u>	<u>122,479</u>	<u>481,911</u>
Liabilities:					
Due to Other Funds	-	-	1,472	-	1,472
Due to Others	<u>9,895</u>	<u>36,608</u>	<u>311,457</u>	<u>122,479</u>	<u>480,439</u>
Total Liabilities	<u>9,895</u>	<u>36,608</u>	<u>312,929</u>	<u>122,479</u>	<u>481,911</u>
Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

WINN PARISH SHERIFF
STATEMENT OF COLLECTIONS, DISTRIBUTIONS, AND UNSETTLED DEPOSITS
FIDUCIARY FUNDS - CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Civil</u>	<u>Cash Bond</u>	<u>Tax Collector</u>	<u>DC Inmate</u>	<u>Totals</u>
Unsettled Balances 07/01/24	\$ 9,198	\$ 38,692	\$ 243,522	\$ 78,802	\$ 370,214
Additions:					
Deposits:					
Ad Valorem Taxes			7,609,318		7,609,318
State Revenue Sharing			269,512		269,512
Sheriff Sales	44,402				44,402
Garnishments	212,273				212,273
Parish Licenses			125,676		125,676
Fines & Costs		325,844			325,844
Commissary Receipts				309,571	309,571
Other	37,664	68	22,578		60,310
Totals	<u>294,339</u>	<u>325,912</u>	<u>8,027,084</u>	<u>309,571</u>	<u>8,956,906</u>
Deductions:					
Deposits Settled to:					
Louisiana Dept of Ag & Forestry			32,389		32,389
North LA Crime Lab		31,592			31,592
Winn Parish:					
Police Jury		37,029	1,883,384		1,920,413
School Board			2,535,109		2,535,109
Sheriff General Fund	70,260	49,755	1,993,127	45,375	2,158,517
Sheriff DARE Fund		2,200			2,200
Clerk of Court	13,793	42,299	3,255		59,347
Assessor			453,878		453,878
Fire Protect Dist No. 3			830,482		830,482
Pension Funds			219,701		219,701
Eighth Judicial District:					
District Attorney		28,438			28,438
District Court		73,467			73,467
Indigent Defender Board		36,532			36,532
Attorneys, Litigants, Appraisers, Etc.	11,500				11,500
Other Sheriffs	2,804				2,804
Garnishments	193,159				193,159
Inmate Settlements				18,754	18,754
Other Settlements	2,126	26,684	7,824	201,765	238,399
Totals	<u>293,642</u>	<u>327,996</u>	<u>7,959,149</u>	<u>265,894</u>	<u>8,846,681</u>
Unsettled Balances 06/30/25	<u>\$ 9,895</u>	<u>\$ 36,608</u>	<u>\$ 311,457</u>	<u>\$ 122,479</u>	<u>\$ 480,439</u>

See Independent Auditor's Report.

STATE OF LOUISIANA
PARISH OF WINN

AFFIDAVIT

Josh McAllister, Sheriff of Winn Parish

BEFORE ME, the undersigned authority, personally came and appeared.

Josh McAllister, Sheriff of Winn Parish. State of Louisiana, who after
Being duly sworn, deposed and said;

The following information is true and correct as stated in the June 30, 2025 Financial Report:

NOTE 16—EX-OFFICIO TAX COLLECTOR

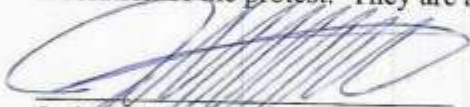
The amount of cash on hand at year-end was \$303,201, which does not include taxes paid under protest. The amount of taxes collect by the taxing authority was:

Winn Parish School Board	\$	2,478,363
Winn Parish Police Jury		1,692,437
Winn Parish Sheriff		1,895,403
Winn Parish Assessor		457,734
Winn Parish Fire District		834,755
Louisiana Tax Commission		7,824
Louisiana Forestry Commission		30,651
Pension Funds		212,151
Total	\$	<u>7,609,318</u>

All assessed taxes after change orders approved by the LA Tax Commission were deemed collectible as of June 30, 2025.

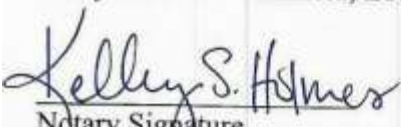
NOTE 17—TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the custodial fund at June 30, 2025, include \$9,728 of taxes paid under protest. These monies are cash equivalents of \$5,335 and investments of \$4,393 and include interest earned as certificates of deposit and are held pending resolution of the protest. They are accounted for in the Tax Collector Custodial Fund.



Josh McAllister,
Sheriff of Winn Parish

SWORN to and subscribed before me, Notary, this 17 day of October 2025
in my office in Winnfield, Louisiana



Notary Signature

Kelley S. Holmes
Ex-Officio Notary
208417

WINN PARISH SHERIFF
SCHEDULE OF COMPENSATION FOR AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2025

In accordance with Act 706 of the 2014 Legislative Session as amended by Act 462 of 2015 Legislative Session the following Schedule of Compensation, Reimbursements, Benefits and Other Payment to the Political Subdivision Head or Chief Executive Officers is presented.

The Chief Executive Officer during the fiscal year ended June 30, 2025 was Sheriff Josh McAllister. The payments the Sheriff as required to be disclosed per the Acts for the fiscal year ended June 30, 2025 are as follows:

Gross Salary	\$	185,173
Retirement Contributions (employer)		21,295
Retirement Contributions (employee paid by employer)		18,980
Health Insurance		13,627
Travel Lodging for Conferences		2,465
Travel Other		301
Registration for Conferences		1,129
Meals (Conferences)		332

See Independent Auditor's Report.

Justice System Funding Schedule - Collecting/Disbursing Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	WINN PARISH SHERIFF	
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	3129	
Date that reporting period ended (mm/dd/yyyy)	6/30/2025	
	First Six Month Period Ended 12/31/24	Second Six Month Period Ended 06/30/25
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	33,400	38,192
Add: Collections		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	131,664	118,273
Bond Fees	27,597	29,676
Criminal Court Costs/Fees	69,636	83,990
Criminal Fines - Other	60,954	57,676
Subtotal Collections	289,851	289,615
Less: Disbursements To Governments & Nonprofits:		
8th Judicial Court Probation Services - Criminal Court Costs/Fees	578	700
8th Judicial District Court - Criminal Fines - Other	30,082	30,082
8th Judicial Expense Fund - Criminal Court Costs/Fees	5,140	8,695
8th Judicial Judge - Bond Fees	4,968	8,335
WPPJ-Criminal Court Fund - Criminal Fines - Other	15,425	15,451
Cenla Louisiana Juvenile Detention - Criminal Court Costs/Fees	1,813	2,010
Winn Parish Clerk of Court-Criminal Court Costs/Fees	19,194	23,104
District Attorney for the 8th Judicial District - Criminal Fines - Other	7,185	7,189
District Attorney for the 8th Judicial District - Bond Fees	5,330	8,727
District Attorney for the 8th Judicial District - Criminal Court Costs/Fees	5	1
DHH-TH/SCI TF - Criminal Court Costs/Fees	845	830
LA Dept. of Public Safety - Criminal Court Costs/Fees	450	975
Winn Parish Indigent Defender Board - Bond Fees	4,967	8,335
Winn Parish Indigent Defender Board - Criminal Court Costs/Fees	10,784	12,445
Louisiana Supreme Court/Judicial College - Criminal Court Costs/Fees	150	156
LA Commission on Law Enforcement - Criminal Court Costs/Fees	1,322	1,489
North LA Criminalistics Lab - Criminal Court Costs/Fees	15,240	16,352
State of Louisiana/CMIS - Criminal Court Costs/Fees	721	802
Louisiana Dept. of Wildlife and Fisheries - Criminal Court Costs/Fees	5	5
Winn Parish Police Jury - Criminal Court Costs/Fees	30	-
Winn Parish Police Jury Officer Witness Fee - Criminal Court Costs/Fees	2,378	2,637
WPPJ-Criminal Court Fund -Coroner- Criminal Court Costs/Fees	608	500
Winn Parish Clerk of Court - Civil Fees - Garnishments	804	784
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	19,780	21,552
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	7,119	8,653
Self-Disbursed Cash Bond Fund Fees	3,700	2,515
Self-Disbursed Civil Fees	19,439	19,830
Self-Disbursed Criminal Court Costs/Fees-DARE	900	1,300

(Continued)

Justice System Funding Schedule - Collecting/Disbursing Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	WINN PARISH SHERIFF	
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	3129	
Date that reporting period ended (mm/dd/yyyy)	6/30/2025	
	First Six Month Period Ended 12/31/24	Second Six Month Period Ended 06/30/25
Cash Basis Presentation		
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	289	383
Bond Fee Refunds	2,000	250
Restitution Payments to Individuals (additional detail is not required)		
Other Disbursements to Individuals/Vendors	103,808	92,404
Subtotal Disbursements/Retainage	285,059	296,491
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	38,192	31,316
Ending Balance of "Partial Payments" Collected but not Disbursed <i>(only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above. (includes bonds)</i>	7,550	7,550

See Independent Auditor's Report.

Concluded

COMPLIANCE AND OTHER MATTERS

Shanna Jones, CPA

*795 Big Creek Rd
Winnfield, LA 71483
792-8544*

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 *GOVERNMENTAL AUDITING STANDARDS*

Josh McAllister, Sheriff
of Winn Parish
P.O. Box 950
Winnfield, Louisiana

I have audited the financial statements of the governmental activities, the major fund, the aggregate remaining fund information of Winn Parish Sheriff (the "Sheriff") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued my report thereon dated October 17, 2025. 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 *Government Auditing Standards*, issued by the Comptroller General of the U.S. and the *Louisiana Governmental Audit Guide*.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Sheriff'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. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Winn Parish Sheriff'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of 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. This report is intended for the information and use of the Louisiana Legislative Auditor, management of the Winn Parish Sheriff and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana R.S. 24:513 this report is a matter of public record and its distribution is not limited.



Shanna Jones, CPA
Winnfield, Louisiana
October 17, 2025

(Concluded)

WINN PARISH SHERIFF
SCHEDULE OF AUDIT FINDINGS
YEAR ENDED JUNE 30, 2025

A. SUMMARY OF AUDIT RESULTS

1. The Independent Auditor's Report expresses an unmodified opinion on the financial statements of the Winn Parish Sheriff.
2. There were no material weaknesses identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the Winn Parish Sheriff were disclosed during the audit.

B. FINANCIAL STATEMENTS AUDIT

None.

C. PRIOR YEAR FINANCIAL STATEMENT AUDIT

None.

STATEWIDE AGREED-UPON PROCEDURES

Shanna Jones, CPA

*795 Big Creek Rd
Winnfield, LA 71483
792-8544*

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING LOUISIANA LEGISLATIVE AUDITOR'S STATEWIDE AGREED-UPON PROCEDURES

Josh McAllister, Sheriff
of Winn Parish
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. Winn Parish Sheriff's management is responsible for those C/C areas identified in the SAUPs.

Winn Parish Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the 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:

WRITTEN POLICIES AND PROCEDURES

1. 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:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b) **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.
 - c) **Disbursements**, including processing, reviewing, and approving.
 - d) **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).

- e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- h) ***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).
- i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) ***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.
- l) ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

No exception noted.

I was engaged by the Winn Parish Sheriff 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 Winn Parish Sheriff and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to the 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.

A handwritten signature in cursive script that reads "Shanna Jones".

Shanna Jones, CPA
Winnfield, Louisiana
October 17, 2025



Winn Parish Sheriff's Office

Josh McAllister – Sheriff & Ex-Officio Tax Collector

P.O. Box 950 • Winnfield • LA 71483

Office: 318-628-4611 • Fax: 318-628-7969

October 17, 2025

Shanna Jones, CPA
795 Big Creek Rd
Winnfield, LA 71483

The Louisiana Legislative Auditor (LLA) is considered to be a specified party to the Statewide Agreed-Upon Procedures (AUPs) and acknowledges that the procedures performed are appropriate for their purposes by their acceptance of the standard audit engagement approval forms. In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the LLA's statewide agreed-upon procedures (AUPs), for the fiscal period July 1, 2024 through June 30, 2025, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures.
Yes ☒ No ☐
2. We acknowledge that we are responsible for establishing and maintaining effective internal control over compliance.
Yes ☒ No ☐
3. For the fiscal period July 1, 2024 through June 30, 2025, we have performed an evaluation of our compliance with the best practices criteria presented in the statewide AUPs.
Yes ☒ No ☐
4. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.
Yes ☒ No ☐
5. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.
Yes ☒ No ☐

6. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.

Yes ☒ No ☐

7. We have disclosed to you any known noncompliance with laws or regulations affecting the statewide AUPs occurring during the period of July 1, 2024 through June 30, 2025 and between June 30, 2025, and October 17, 2025, including any actual, suspected, or alleged fraud.

Yes ☒ No ☐

8. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between June 30, 2025, and October 17, 2025.

Yes ☒ No ☐

9. We are not aware of any material misstatements in the C/C areas identified in the SAUPs.

Yes ☒ No ☐

10. We have responded fully to all inquiries made by you during the engagement.

Yes ☒ No ☐

11. We have disclosed to you all known events that have occurred subsequent to June 30, 2025, that would have a material effect on the C/C areas identified in the SAUPs, or would require adjustment to or modification of the results of the agreed-upon procedures.

Yes ☒ No ☐

The previous responses have been made to the best of our belief and knowledge.

Signature



Date 10/17/25

Title

Sheriff

Signature



Date 10/17/25

Title

Accountant, General Fund Manager