

**JACKSON PARISH SHERIFF
JONESBORO, LOUISIANA**

**ANNUAL FINANCIAL REPORT
JUNE 30, 2025**

Jackson Parish Sheriff
Jonesboro, Louisiana
June 30, 2025

TABLE OF CONTENTS

	<u>Page</u>
Required Supplementary Information	
Management's Discussion and Analysis	1-3
Independent Auditors' Report	4-6
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements	
Balance Sheet-Governmental Funds	12
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	13
Statement of Revenues, Expenditures and Changes in Fund Balances	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities	15
Statement of Fiduciary Net Position	16
Statement of Changes in Fiduciary Net Position	17
Notes to Financial Statements	19-38
Other Required Supplementary Information	
Budgetary Comparison Schedule-General Fund	40
Schedule of Employer's Share of Net Pension Liability	41
Schedule of Employer Contributions	42
Schedule of Changes in Net OPEB Liability and Related Ratios	43

Jackson Parish Sheriff
Jonesboro, Louisiana
June 30, 2025

TABLE OF CONTENTS
(continued)

	<u>Page</u>
Supplementary Information	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	45
Justice System Funding Schedule - Collecting/Disbursing Entity	46-47
Annual Reporting Requirement of Sheriff as Ex Officio Tax Collector to Legislative Auditor	48
Schedule of Expenditures of Federal Awards	49
Notes to the Schedule of Expenditures of Federal Awards	50
Other Reports/Schedules	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	52-53
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	54-56
Schedule of Audit Findings & Questioned Costs	57
Independent Accountant's Report on Applying Statewide Agreed-Upon Procedures	58-59
Management's Response to Exceptions on Statewide Agreed- Upon Procedures	60

Jackson Parish Sheriff
Jonesboro, Louisiana
Management's Discussion and Analysis
June 30, 2025

As management of the Jackson Parish Sheriff, we offer readers of the Jackson Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Jackson Parish Sheriff as of and for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with the Sheriff's basic financial statements and supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources. Certain comparative information is presented to provide an overview of the Sheriff's operations.

FINANCIAL HIGHLIGHTS

The Sheriff's assets exceeded its liabilities (Net Position) on June 30, 2025 and 2024, by \$1,816,019 and \$1,129,943, respectively. The Sheriff's net position increased by \$686,076 as a result of this year's operations. Total Net Position is comprised of the following:

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Net Investment in Capital Assets	\$ 9,529,446	\$ 8,965,722
Unrestricted Net Position which represents the portion available to maintain continuing obligations to citizens and creditors	<u>(7,713,427)</u>	<u>(7,835,779)</u>
Total Net Position	<u>\$ 1,816,019</u>	<u>\$ 1,129,943</u>

GOVERNMENT-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.

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 funds balance sheet and the governmental funds 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 and deposits held pending court action. The Sheriff reports these as custodial funds.

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.

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 Assets-		
Cash & Cash Equivalents	\$ 2,059,167	\$ 2,326,477
Receivables	8,727,290	4,247,503
Due from Other Funds	90	90
Noncurrent Assets-		
Capital/Right-of-Use Assets (net)	<u>14,790,366</u>	<u>14,659,097</u>
Total Assets	<u>\$ 25,576,913</u>	<u>\$ 21,233,167</u>
Deferred Outflows of Resources	<u>\$ 6,135,828</u>	<u>\$ 6,832,337</u>
Liabilities-		
Current Liabilities-		
Accounts Payable	\$ 6,949,605	\$ 2,780,573
Accrued Expenses	83,386	206,726
Current Portion of Capital lease	439,540	346,077
Current Portion of Taxable Bonds	425,000	400,000
Non-current Liabilities		
Net OPEB Obligation	5,863,892	8,400,524
Net Pension Liability	4,627,649	4,715,536
Capital Lease, Net of Current Portion	596,380	722,298
Taxable Bonds, Net of Current Portion	<u>3,800,000</u>	<u>4,225,000</u>
Total Liabilities	<u>\$ 22,785,452</u>	<u>\$ 21,796,734</u>
Deferred Inflows of Resources	<u>\$ 7,111,270</u>	<u>\$ 5,138,827</u>
Net Position-		
Net Investment Capital/Right-of-Use Assets (net)	\$ 9,529,446	\$ 8,965,722
Unrestricted	<u>(7,713,427)</u>	<u>(7,835,779)</u>
Total Net Position	<u>\$ 1,816,019</u>	<u>\$ 1,129,943</u>

Summary of Statement of Statement of Activities

	<u>2025</u>	<u>2024</u>
Revenues:		
Charges for Services/Fines	\$ 44,467,132	\$ 44,467,132
Operating and Capital Grants	954,562	954,562
Ad Valorem Taxes	4,198,460	4,198,460
Miscellaneous	<u>291,083</u>	<u>291,083</u>
Total Revenues	<u>\$ 49,911,237</u>	<u>\$ 49,911,237</u>
Expenditures:		
Public Safety	<u>53,464,423</u>	<u>53,464,423</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (3,553,186)</u>	<u>\$ (3,553,186)</u>

Jackson Parish Sheriff
Jonesboro, Louisiana
Management's Discussion and Analysis
June 30, 2025

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents: 1) Other Required Supplementary Information consisting of a comparison of budgeted revenues and expenditures to actual revenues and expenditures, schedules of employer's share of net pension liability and contributions, schedule of changes in net OPEB liability and related ratios, and 2) Supplementary Information consisting of schedule of compensation, benefits and other payments to the sheriff, justice funding schedule and annual reporting requirement of sheriff as ex officio tax collector to LLA.

CAPITAL ASSETS

The Sheriff's investment in capital and right of use assets as of June 30, 2025 is \$14,790,366 (net of accumulated depreciation and amortization). This investment in capital assets includes office furniture, radios, vehicles and buildings. The Sheriff's major capital assets are vehicles, office building and new jail. Additional information on the Sheriff's capital assets can be found on page 31 of this report.

LONG-TERM OBLIGATIONS

At the end of the fiscal year, the Sheriff had total long-term obligations of \$15,752,461, consisting of post-employment benefits, net pension liability, taxable bonds and capital lease obligation.

GOVERNMENTAL FUNCTIONAL EXPENSES

The functions of the Sheriff are public safety and law enforcement activities and parish-wide tax collections.

GENERAL BUDGETARY HIGHLIGHTS

For the year ended June 30, 2025, revenues and expenditures were within the 5% variance allowed.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The fiscal year 2025-2026 budget is forecasted to provide \$50,307,202 in estimated surplus and revenues to fund costs of \$50,681,372. Capital Outlay is budgeted in the amount of \$100,000 to be used for the public safety operations.

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 Brent Barnett, Sheriff, 150 Old Winnfield Road, Jonesboro, LA 71251.

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation
Roger M. Cunningham, CPA - LLC
Jessica H. Broadway, CPA - A Professional Corporation
Ryan E. Todtenbier, CPA - A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447
www.tcbtcpa.com

INDEPENDENT AUDITORS' REPORT

Brent Barnett, Sheriff
of Jackson Parish
150 Old Winnfield Road
Jonesboro, LA 71251

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedule, Schedule of Employer's Share of Net Pension Liability, Schedule of Employer Contributions, and Schedule of Changes in Net OPEB Liability and Related Ratios on pages 1 through 3 and 41 through 44 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer, Justice System Funding Schedule, and the Annual Reporting Requirement of Sheriff as Ex Officio Tax Collector are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basis financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2025, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

December 23, 2025

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

Jackson Parish Sheriff
Jonesboro, Louisiana
Statement of Net Position
June 30, 2025

	<u>Governmental Activities</u>
Assets-	
Current Assets-	
Cash & Cash Equivalents	\$ 2,059,167
Revenue Receivable	8,727,290
Due from Other Funds	90
Total Current Assets	<u>\$ 10,786,547</u>
Noncurrent Assets-	
Right-of-Use Assets (Net)	\$ 13,667,299
Capital Assets (Net)	1,123,067
Total Noncurrent Assets	<u>\$ 14,790,366</u>
Total Assets	<u>\$ 25,576,913</u>
Deferred Outflows of Resources	
Pension	\$ 3,210,859
OPEB	2,924,969
Total Deferred Outflows of Resources	<u>\$ 6,135,828</u>
Liabilities-	
Current Liabilities-	
Accounts Payable	\$ 6,949,605
Accrued Expenses	83,386
Current Portion of Capital Lease	439,540
Current Portion of Taxable Bonds	425,000
Total Current Liabilities	<u>\$ 7,897,531</u>
Long-term Liabilities-	
Net OPEB Obligation	\$ 5,863,892
Net Pension Liability	4,627,649
Capital Lease, Net of Current Portion	596,380
Taxable Bonds, Net of Current Portion	3,800,000
Total Long-term Liabilities	<u>\$ 14,887,921</u>
Total Liabilities	<u>\$ 22,785,452</u>
Deferred Inflows of Resources	
Pension	\$ 1,734,240
OPEB	5,377,030
Total Deferred Inflows of Resources	<u>\$ 7,111,270</u>
Net Position-	
Net Investment in Capital and Right of Use Assets	\$ 9,529,446
Unrestricted	<u>(7,713,427)</u>
Total Net Position	<u>\$ 1,816,019</u>

See independent auditors' report and related note disclosures.

Jackson Parish Sheriff
Jonesboro, Louisiana
Statement of Activities
Year Ended June 30, 2025

<u>Activities</u>	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Fees, Fines, Commissions, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities- Public Safety	\$ 50,317,473	\$ 44,603,053	\$ 826,989	\$ 966,997	\$ (3,920,434)
		General Revenue:			
					\$ 4,139,220
					409,985
					57,305
					<u>\$ 4,606,510</u>
					\$ 686,076
					<u>1,129,943</u>
					<u>\$ 1,816,019</u>

FUND FINANCIAL STATEMENTS

Jackson Parish Sheriff
Jonesboro, Louisiana
Balance Sheet
June 30, 2025

	<u>Major Fund</u> <u>General Fund</u>	<u>Nonmajor Fund</u> <u>Jury Service Fund</u>	<u>Total Governmental</u> <u>Funds</u>
<u>Assets</u>			
Cash & Cash Equivalents	\$ 2,045,214	\$ 13,953	\$ 2,059,167
Revenue Receivable	8,727,290	-	8,727,290
Due from Other Funds	-	90	90
Total Assets	<u>\$ 10,772,504</u>	<u>\$ 14,043</u>	<u>\$ 10,786,547</u>
<u>Liabilities</u>			
Accounts Payable	\$ 6,949,605	\$ -	\$ 6,949,605
Accrued Expenses	83,386	-	83,386
Total Liabilities	<u>\$ 7,032,991</u>	<u>\$ -</u>	<u>\$ 7,032,991</u>
<u>Fund Balance</u>			
Restricted for Jury Notices	\$ -	\$ 14,043	\$ 14,043
Unassigned	3,739,513	-	3,739,513
Total Fund Balance	<u>\$ 3,739,513</u>	<u>\$ 14,043</u>	<u>\$ 3,753,556</u>
Total Liabilities & Fund Balance	<u>\$ 10,772,504</u>	<u>\$ 14,043</u>	<u>\$ 10,786,547</u>

Jackson Parish Sheriff
 Jonesboro, Louisiana
 Reconciliation of Total Governmental Fund Balance Sheet
 to the Statement of the Net Position of Governmental Activities
 June 30, 2025

Total Governmental Fund Balance	\$	3,753,556
---------------------------------	----	-----------

Amounts reported for Governmental Activities
 in the Statement of Net Position are different because:

The following used in Governmental Activities are not
 current financial resources and, therefore, are not
 reported in the Governmental Funds Balance Sheet:

Capital Assets (net)		13,667,299
Right of Use Assets (net)		1,123,067
Deferred Outflows of Resources-		
Pension		3,210,859
OPEB		2,924,969

The following are not due and payable in the current
 period and, therefore, are not reported in the
 Governmental Funds Balance Sheet:

Net OPEB Obligation		(5,863,892)
Net Pension Liability		(4,627,649)
Capital Leases		(1,035,920)
Long Term Debt		(4,225,000)
Deferred Inflows of Resources-		
Pension		(1,734,240)
OPEB		(5,377,030)

Total Net Position of Governmental Activities at June 30, 2025	\$	<u>1,816,019</u>
--	----	------------------

Jackson Parish Sheriff
Jonesboro, Louisiana
Statement of Revenues, Expenditures and Change in Fund Balance
Year Ended June 30, 2025

	<u>Major Fund</u> <u>General Fund</u>	<u>Nonmajor Fund</u> <u>Jury Service Fund</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues:			
Taxes	\$ 4,139,220	\$ -	\$ 4,139,220
Fees, Fines, Commissions & Charges for Services	44,602,222	831	44,603,053
Intergovernmental	1,793,986	-	1,793,986
Miscellaneous	<u>51,273</u>	<u>99</u>	<u>51,372</u>
Total Revenues	<u>\$ 50,586,701</u>	<u>\$ 930</u>	<u>\$ 50,587,631</u>
Expenditures:			
Public Safety-			
Current-			
Personnel Services & Related Benefits	\$ 11,194,695	\$ -	\$ 11,194,695
Operating Services	36,949,586	1,506	36,951,092
Materials & Supplies	679,012	-	679,012
Travel & Other Charges	57,194	-	57,194
Debt Service	1,171,556	-	1,171,556
Capital Outlay	<u>889,528</u>	<u>-</u>	<u>889,528</u>
Total Expenditures	<u>\$ 50,941,571</u>	<u>\$ 1,506</u>	<u>\$ 50,943,077</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (354,870)</u>	<u>\$ (576)</u>	<u>\$ (355,446)</u>
Other Financing Sources (Uses):			
Gain(Loss) on Termination of Capital Lease	\$ 58,178	\$ -	\$ 58,178
Proceeds from Capital Lease	<u>464,053</u>	<u>-</u>	<u>464,053</u>
Total Other Financing Sources (Uses)	<u>\$ 522,231</u>	<u>\$ -</u>	<u>\$ 522,231</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 167,361	\$ (576)	\$ 166,785
Fund Balance-Beginning of Year	<u>3,572,152</u>	<u>14,619</u>	<u>3,586,771</u>
Fund Balance-End of Year	<u>\$ 3,739,513</u>	<u>\$ 14,043</u>	<u>\$ 3,753,556</u>

See independent auditors' report and related note disclosures.

Jackson Parish Sheriff
Jonesboro, Louisiana
Reconciliation of the Statement of Revenues, Expenditures and Change in
Fund Balance of the Governmental Fund to the Statement of Activities
For the Year Ended June 30, 2025

Net Change in Fund Balance-Total Governmental Fund	\$	166,785
--	----	---------

Amounts reported for Governmental Activities in the Statement of Activities are different because the Governmental Fund reports Capital Outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense and amortization. The current year amounts for these items were-

Capital Expenditures		448,175
Depreciation Expense		(401,180)
Right-of-Use Assets		411,807
Amortization Expense		(327,533)

Some revenues reported in the Statement of Activities do not provide current financial resources and these are not reported as revenues in the governmental funds. Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. These timing differences are summarized below:

Proceeds from Debt/Capital Lease		(464,053)
Debt/Capital Lease Payments		896,508
Non-Employer Pension Revenue		409,985
Pension Expense		(534,242)
OPEB Revenue(Expense)		<u>79,824</u>
Change in Net Position of Governmental Activities	\$	<u>686,076</u>

Jackson Parish Sheriff
 Jonesboro, Louisiana
 Statement of Fiduciary Net Position
 For the Year Ended June 30, 2025

	Sheriff's Civil Fund	Sheriff's Criminal Fund	Tax Collector Fund	Total
<u>Assets</u>				
Cash	\$ 7,316	\$ 85,493	\$ 6,055,721	\$ 6,148,530
<u>Liabilities</u>				
Due to Others	\$ 7,316	\$ 85,493	\$ 6,055,721	\$ 6,148,530

Jackson Parish Sheriff
Jonesboro, Louisiana
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2025

	Sheriff's Civil Fund	Sheriff's Criminal Fund	Tax Collector Fund	Total
Unsettled Balances - Beginning of Year	\$ 5,617	\$ 82,971	\$ 4,281,923	\$ 4,370,511
ADDITIONS:				
Ad Valorem Taxes	\$ -	\$ -	\$ 21,133,040	\$ 21,133,040
State Revenue Sharing	-	-	301,812	301,812
Interest - Demand Deposits	-	-	90,959	90,959
Sheriff's Sale	89,044	-	-	89,044
Garnishments	64,278	-	-	64,278
Bonds Fines & Costs	-	232,486	-	232,486
Other Deposits	37,212	3,973	5,279	46,464
Total Additions	<u>\$ 190,534</u>	<u>\$ 236,459</u>	<u>\$ 21,531,090</u>	<u>\$ 21,958,083</u>
DEDUCTIONS:				
Deposits Settled to-				
Louisiana Department of Agriculture & Forestry	\$ -	\$ 1,620	\$ 21,625	\$ 23,245
Jackson Parish-				-
Police Jury		2,314	3,961,959	3,964,273
School Board			4,927,614	4,927,614
Sheriff	107,171	34,028	4,242,163	4,383,362
Recreation Department		-	871,727	871,727
Clerk of Court	15,036	12,807	5,250	33,093
Assessor			342,774	342,774
Ambulance Service District	-	-	1,015,336	1,015,336
Hospital Service District	-		2,128,600	2,128,600
Council on Aging			503,781	503,781
Quitman Fire Protection District No. 1			200,222	200,222
Ward 2 Fire Protection District			212,021	212,021
Ward 3 Fire Protection District			269,770	269,770
Ward 4 Fire Protection District			417,572	417,572
Pension Funds			598,399	598,399
Louisiana Tax Commission			25,889	25,889
Second Judicial District-		-	-	-
District Attorney		31,651	-	31,651
District Judges		70,970	-	70,970
Indigent Defender Board		32,405		32,405
Attorney's, Litigants, Appraiser, etc.	1,569			1,569
Garnishments	64,909			64,909
Refunds		11,500		11,500
Other Settlements	150	33,276	12,590	46,016
La Commission Law Enforcement	-	3,366	-	3,366
Total Deductions	<u>\$ 188,835</u>	<u>\$ 233,937</u>	<u>\$ 19,757,292</u>	<u>\$ 20,180,064</u>
Unsettled Balances - End of Year	<u>\$ 7,316</u>	<u>\$ 85,493</u>	<u>\$ 6,055,721</u>	<u>\$ 6,148,530</u>

See independent auditors' report and related note disclosures.

NOTES TO FINANCIAL STATEMENTS

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

Introduction:

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas. As the ex-officio tax collector of the parish, the Sheriff is responsible for the collection and distribution of ad valorem property taxes and state revenue sharing funds.

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

In accordance with certain laws the Sheriff accounts for the collection and disbursement of bonds, fines and costs and forfeitures imposed by the district court.

1. **Summary of Significant Accounting Policies:**

A. Reporting Entity-

For financial reporting purposes, the Sheriff includes all funds and activities that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Sheriff is financially independent.

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

B. Basis of Presentation-

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. 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

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

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

The Sheriff's Office uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The 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 or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The funds of the Sheriff are described as follows:

Governmental Funds-

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422 is the Sheriff's only major fund and is used to account for the operations of the Sheriff's office. The Sheriff's major sources of revenue are from revenues from the State of Louisiana for prisoner maintenance and US Department of Homeland Security for the detention and care of aliens. Other sources of revenue include ad valorem taxes, commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, and various other reimbursements, fees, grants, and commissions. General operating expenditures are paid from this fund.

Special Revenue Fund - Jury Service Fund

The special revenue fund is used to account for the proceeds of specific revenue sources. Those revenues are legally restricted to expenditures for specified purposes. Per criteria for Fund Financial Statements above, this fund is presented as a nonmajor fund in the governmental fund financial statements.

Fiduciary Funds-

Fiduciary Fund Financial Statements

Fiduciary Fund Financial Statements present a Statement of Fiduciary Net Position. The only funds accounted for in this category by the Sheriff are custodial funds. The custodial funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds, which are custodial in nature (assets equal liabilities); do not involve measurement of results of operations. These funds use the economic resources measurement focus and full accrual basis of accounting.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

C. Measurement Focus/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 regardless of the measurement focus applied.

Accrual Basis - Government-Wide Financial Statements

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, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues "available" if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

D. Assets, Liabilities, and Equity-

Cash and Interest-Bearing Deposits

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the Sheriff.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$5,000 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.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

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 of depreciation.

The range of useful lives by type of asset is as follows:

Furniture, computers	5 years
Vehicles	5 years
Radios	10 years
Buildings	25-40 years

Pensions

For purposes of measuring the Net Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions, and pension expense, information about the fiduciary net position of the Sheriffs' Pension and Relief Fund (System) and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Deferred Outflows/Inflows of Resources

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

Equity Classifications

In the government-wide statements, equity is classified as Net Position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net resources 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 provision or enabling legislation.
- c. Unrestricted net position - All other net resources that do not meet the definition of "restricted" or "net investment in capital assets".

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. 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.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. 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;
- 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. Only the General Fund would report positive amounts in unassigned fund balance.

The General Fund has an unassigned fund balance of \$3,739,513. If applicable, the Sheriff would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

E. 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 budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

F. Estimates-

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires 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.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

G. Compensated Absences-

Employees are not allowed to carry leave forward from year to year, therefore, no entry is made for compensated absences.

2. Levied Taxes:

The Sheriff levied the following millages for ad valorem taxes for 2024.

Constitutional	13.71	indefinite
Law Enforcement Sheriff	<u>9.23</u>	expires 2025
Total	22.94	

The taxes are normally collected in December of the current year and January and February of the ensuing year. Property taxes are recorded as receivables and revenues in the year assessed. The property tax calendar is as follows:

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 was \$240,246,880 in 2024. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property tax. In 2024, this homestead exemption was \$46,246,477 of the total assessed value.

3. Cash and Cash Equivalents:

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

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Sheriff will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent.

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

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

At June 30, 2025, the Sheriff had cash and cash equivalents with a bank balances totaling \$8,715,683. Cash and cash equivalents are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts held by the Sheriff. All of the Sheriff's deposits were properly secured at June 30, 2025. Of the \$8,715,683 in bank balances, \$703,416 was secured by federal deposit insurance and \$8,012,267 was secured by pledged securities.

4. On-Behalf Payments:

Certain employees of the Jackson 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 \$351,135.

5. Receivables:

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

Class of Receivable - General Fund

Correctional Center	\$ 145,679
Intergovernmental	72,675
Ad Valorem	21,372
Fees, Charges and Commissions-	
Civil and Criminal Fees	2,103
Fines and Bonds	2,319
Feeding and Keeping Prisoners	7,630,633
Other Fees, Fines, and Commissions	<u>852,509</u>
 Total	 <u>\$8,727,290</u>

Substantially all receivables are considered to be fully collectible, therefore, no allowance for uncollectible accounts is used.

6. Capital Leases:

The Jackson Parish Sheriff entered into eight lease agreements for vehicles for the department in December 2020 with three and four year lease terms, with an option to continue month-to-month for an unlimited period of time. The interest rates for the leases obtained in December 2020 range from 3.19% - 3.35%.

During the year ending June 30, 2022, the Sheriff entered into 12 new lease agreements for vehicles for three to five year lease terms. These lease agreements were entered into throughout the year with interest rates ranging from 4.03% to 6.88%.

During the year ending June 30, 2023, the Sheriff entered into nine lease agreements for vehicles for four to five year lease terms. These lease agreements were entered into throughout the year with interest rates ranging from 6.99% to 8.51%.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

During the year ending June 30, 2024, the Sheriff entered into eleven lease agreements for vehicles for four to five year lease terms. These lease agreements were entered into throughout the year with interest rates ranging from 8.01% to 8.81%.

During the year ending June 30, 2025, the Sheriff entered into eleven lease agreements for vehicles for four to five year lease terms. These lease agreements were entered into throughout the year with interest rates ranging from 7.58% to 8.52%.

Right-of-use assets and amortization activity as of and for the year ended June 30, 2025, is as follows:

Governmental Activities	Balance 7/01/24	Additions	Deletions	Balance 6/30/25
Right-of-use Assets:				
Vehicles	\$1,771,051	\$464,053	\$415,247	\$1,819,857
Less, Accumulated Amortization:				
Vehicles	<u>732,259</u>	<u>327,533</u>	<u>363,002</u>	<u>696,790</u>
Net Right-of-Use Assets	<u>\$1,038,792</u>	<u>\$136,520</u>	<u>\$ 52,245</u>	<u>\$1,123,067</u>

Amortization expense of \$327,533 was charged to the Public Safety function.

The changes in capital lease liabilities for June 30, 2025 are as follows:

Beginning Capital Lease Liabilities	\$1,068,375
Additions	464,053
Deletions	<u>(496,508)</u>
Ending Capital Lease Liabilities	<u>\$1,035,920</u>

The annual debt service requirements to maturity for these leases are as follows:

Year Ending June 30	Principal	Interest	Total
2026	\$ 390,189	\$ 75,223	\$ 465,412
2027	323,104	47,966	371,070
2028	242,835	19,050	261,885
2029	75,468	5,469	80,937
2030	<u>4,324</u>	<u>377</u>	<u>4,701</u>
Total	<u>\$1,035,920</u>	<u>\$148,085</u>	<u>\$1,184,005</u>

Interest expense of \$75,329 was charged to the Public Safety function.

7. Operating Leases:

On September 12, 1985, the Jackson Parish Sheriff entered into a 99-year property lease of three acres of land to be used as a firearms and training complex. Total consideration on this lease is \$10 for the entire lease period.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

The Jackson Parish Sheriff entered into two property lease agreements as of June 30, 2012. The first lease at Lots 4, 5, and 6 of Block 38, Town of Jonesboro, LA for the booking center. The term of this lease is for a period of five years beginning March 1, 2021 and ending on February 28, 2026 for a monthly lease amount of \$1,250. There is an option to renew for an additional five years at an increased monthly rate of \$1,500.

8. Capital Assets:

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

Governmental Activities	Balance 7-01-24	Additions	Deletions	Balance 6-30-25
Capital Assets Not Depreciated:				
Land	\$ 350,000	\$ 0	\$ 0	\$ 350,000
Construction in Progress	382,401	4,287	386,688	0
Capital Assets Depreciated:				
Office Equipment	51,235	0	0	51,235
Public Safety Equipment	395,219	22,700	0	417,919
Vehicles	958,920	93,305	0	1,052,225
Buildings	<u>13,279,020</u>	<u>714,571</u>	<u>0</u>	<u>13,993,591</u>
Total Assets	<u>\$15,416,795</u>	<u>\$834,863</u>	<u>\$386,688</u>	<u>\$15,864,970</u>
Less, Accumulated Depreciation:				
Office Equipment	\$ 48,333	\$ 1,517	\$ 0	\$ 49,850
Public Safety Equipment	318,381	32,381	0	350,762
Vehicles	927,140	35,113	0	962,253
Buildings	<u>502,637</u>	<u>332,169</u>	<u>0</u>	<u>834,806</u>
Total Depreciation	<u>\$ 1,796,491</u>	<u>\$401,180</u>	<u>\$ 0</u>	<u>\$ 2,197,671</u>
Net Capital Assets	<u>\$13,620,304</u>	<u>\$433,683</u>	<u>\$386,688</u>	<u>\$13,667,299</u>

Depreciation expense of \$401,180 for the year ended June 30, 2025, was charged to the Public Safety function.

9. Pension Plan:

Plan Description

The Sheriff contributes to the Sheriffs' Pension and Relief Fund (System) which is a cost-sharing, multiple employer defined benefit pension plan established in accordance with the provisions of LA Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriffs' Pension and Relief Fund's office. Membership in the System is required for all eligible sheriffs and deputies. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System, which can be obtained at www.la.state.la.us.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

Benefits Provided

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

Retirement

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

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

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

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

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

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

Disability Benefits

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

Survivor Benefits

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

Deferred Benefits

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

Back Deferred Retirement Option Plan (Back-DROP)

In lieu of receiving a service retirement allowance, any member of the System who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit at retirement as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the System during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Permanent Benefit Increases/Cost of Living Adjustments

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2024, the actual employer contribution rate was 12.25% with an additional -0% allocated from the Funding Deposit Account.

In accordance with state statute, the System also receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2025. Non-employer contributions for the year ended June 30, 2025 were \$409,985.

The Sheriff's contractually required composite contribution rate for the year ended June 30, 2025 was 11.50% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Sheriff for the years ended June 30, 2025 and June 30, 2024 were \$801,410 and \$743,481 respectively.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

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

At June 30, 2025 and 2024, the Sheriff reported a liability of \$4,627,649 and \$4,715,536 respectively, for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2024 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the Net Pension Liability to the projected contributions of all participating employers was actuarially determined. At June 30, 2024, the Sheriff's proportion was .765897%, which was an increase of .229295% from its proportion measured as of June 30, 2024.

For the year ended June 30, 2025, the Sheriff recognized pension expense of \$1,425,563 minus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of \$89,911.

In addition to the pension expense referred to in the preceding paragraph, the Sheriff also pays the plan members' required contribution for any employee with at least two years of service if hired before March 2019. For the year ended June 30, 2025, this amount is \$303,301.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 918,871	\$ 105,091
Changes in assumption	234,631	0
Net difference between projected and actual earnings on pension plan investments	0	436,608
Changes in employer's proportion of beginning net pension liability	1,225,226	1,190,591
Differences between employer contributions and proportionate share of employer contributions	721	1,950
Subsequent Measurement Contributions	801,410	0
Total	\$3,210,859	\$1,734,240

The deferred outflows of resources related to pensions resulting from Jackson Parish Sheriff contributions subsequent to the measurement date in the amount of \$801,410, will be recognized as a reduction of the Net Pension Liability measured in the year of June 30, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended June 30:	
2026	\$ (98,575)
2027	1,015,006
2028	(91,752)
2029	(149,470)
Total	\$ 675,209

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2025 are as follows:

Valuation Date	June 30, 2024
Actuarial Cost Method	Individual Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	6.85%, net of investment expense
Discount Rate	6.85%
Projected Salary Increases	5.00% (2.50% Inflation, 2.50% Merit)
Mortality Rates	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.</p>
Expected Remaining Service Lives	<p>2024 – 5 years</p> <p>2023 – 5 years</p> <p>2022 - 5 years</p> <p>2021 - 5 years</p> <p>2020 - 6 years</p> <p>2019 - 6 years</p>
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

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 System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

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

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

<u>Asset Class</u>	<u>Expected Rate of Return</u>		
	<u>Target Asset Allocation</u>	<u>Real Return Arithmetic Basis</u>	<u>Long-term Expected Portfolio Real Rate of Return</u>
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	100%		6.44%
Inflation			<u>2.51</u>
Expected Arithmetic Nominal Return			<u>8.95%</u>

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 plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Sheriff's proportionate share of the Net Pension Liability using the discount rate of 6.85%, as well as what the Sheriff's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (5.85%) or one percentage-point higher (7.85%) than the current rate:

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer's proportionate share of net pension liability	\$10,019,836	\$4,627,649	\$130,715

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Sheriffs' Pension and Relief Fund Annual Financial Report at www.la.la.gov.

Payables to the Pension Plan

These financial statements include a payable to the pension plan of \$120,572, which is the legally required contribution due at June 30, 2025. This amount is recorded in accrued expenses.

10. Post-employment Benefits Other Than Pensions:

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

Benefits Provided - Medical, dental, vision and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. The employer pays a 100% of the medical, dental and vision coverage for the retiree only (not dependents). Employees retirement eligibility (DROP entry) provisions are as follows: attainment of 30 years of service at any age; or, age 55 and 12 years of service if earlier; or, for employees hired after January 1, 2012, 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 for the amount \$10,000, but insurance coverage amounts are reduced to 75% of the original amount at age 65, then to 50% of the original amount at age 70, though not below the amount of \$10,000.

Employees covered by benefit terms - As of the measurement date June 30, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	28
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	133
	<hr/>
	161
	<hr/> <hr/>

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

Total OPEB Liability

The Sheriff's total OPEB liability of \$5,863,892 as of the measurement date June 30, 2025, the end of the fiscal year.

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

Inflation	3.00%
Salary increases	3.00%, including inflation
Prior Discount rate	3.93%
Discount rate	5.20% annually
Healthcare cost trend rates	Medical: 5.5% annually for 5 years, decreasing to 4.14% after 52 years; Dental: 4%
Mortality	Pub-2010/2021

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

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

Changes in the Total OPEB Liability

Balance at June 30, 2024	\$ 8,400,524
Changes for the year:	
Service cost	215,049
Interest	334,366
Differences between expected and actual experience	(1,151,718)
Changes in assumptions	(1,708,432)
Benefit payments and net transfers	(225,897)
Net changes	(2,536,632)
Balance at June 30, 2025	\$ 5,863,892

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

	1.0% Decrease	Current Discount Rate	1.0% Increase
Total OPEB liability	\$9,858,467	\$5,863,892	\$7,243,077

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

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

	1.0% Decrease	Current Trend	1.0% Increase
Total OPEB liability	\$7,249,719	\$5,863,892	\$9,845,550

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

For the year ended June 30, 2025, the Sheriff recognized OPEB expense of \$146,073. At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$1,061,723	\$(2,552,615)
Changes in Assumptions	1,863,246	(2,824,415)
Total	\$2,924,969	\$(5,377,030)

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

Years ending June 30:	
2026	\$(403,342)
2027	(403,342)
2028	(403,342)
2029	(548,388)
2030	(578,770)
Thereafter	(114,877)

11. State Revenue Sharing Funds:

The revenue sharing funds were distributed as follows:

Jackson Parish:	
Police Jury	\$ 93,333
School Board	82,365
Assessor	8,106
Ambulance Service District	4,335
Sheriff	103,764
Pension Funds	<u>9,909</u>
Total	<u>\$301,812</u>

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

12. Related Parties:

There were no identified related party transactions.

13. Deferred Compensation Plan:

All employees of the Jackson Parish Sheriff are eligible to participate in the State of Louisiana Public Employees Deferred Compensation Plan which is defined by Internal Revenue Code Section 457. Employees may contribute a portion of their salary to the plan on a pre-tax basis. The contributions are fully vested immediately and are remitted to a third-party administrator each pay period, where they are deposited to an account in the employee's name. The Jackson Parish Sheriff does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the current year, the Sheriff elected to match 60% of contributions for employees with twelve years of service. The contribution match increases by 5% each additional year of service, with a maximum of 100% match. During the current year, the Sheriff's contribution was \$48,500.

14. Ex-officio Tax Collector:

The amount of cash on hand at year-end was \$6,054,061. The amount of taxes collected by taxing authority was:

Jackson Parish Police Jury	\$ 3,868,626
Jackson Parish School Board	4,845,249
Jackson Parish Sheriff	4,138,224
Jackson Parish Hospital	2,128,600
Jackson Parish Assessor	334,668
Jackson Parish Ambulance Service District	1,011,001
Jackson Parish Recreation	871,727
Jackson Parish Council on Aging	503,781
LA Forestry Commission	21,625
LA Tax Commission	25,889
Jackson Parish Fire Districts	1,099,586
Pension Funds	588,490
Other Disbursements	1,695,574
Purchased Protested Tax CD's	<u>0</u>
 Total	 <u>\$21,133,040</u>

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

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to Financial Statements
June 30, 2025

15. Tax Abatement:

The Louisiana Industrial Ad Valorem Tax Exemption program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Louisiana Economic Development's Board of Commerce and Industry. The exemption may be renewed for an additional five years. For the fiscal year ending June 30, 2025, approximately \$1,060,897 in Jackson Parish Sheriff ad valorem tax revenues were abated by the state of Louisiana through the Louisiana Industrial Ad Valorem Tax Exemption program.

16. Subsequent Events:

Management has evaluated subsequent events through December 23, 2025, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

Jackson Parish Sheriff
Jonesboro, Louisiana
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Taxes	\$ 4,187,000	\$ 4,127,360	\$ 4,139,220	\$ 11,860
Fees, Fines, Commissions & Charges for Services	46,705,082	44,322,704	44,602,222	279,518
Intergovernmental	1,586,251	1,771,624	1,793,986	22,362
Miscellaneous	<u>120,599</u>	<u>82,724</u>	<u>51,273</u>	<u>(31,451)</u>
Total Revenues	<u>\$ 52,598,932</u>	<u>\$ 50,304,412</u>	<u>\$ 50,586,701</u>	<u>\$ 282,289</u>
Expenditures:				
Public Safety-				
Current-				
Personnel Services & Related Benefits	\$ 6,975,093	\$ 6,573,509	\$ 11,194,695	\$ (4,621,186)
Operating Services	44,478,825	42,643,633	36,949,586	5,694,047
Materials & Supplies	989,000	926,000	679,012	246,988
Travel & Other Charges	49,000	58,000	57,194	806
Debt Service	656,688	656,688	1,171,556	(514,868)
Capital Outlay	<u>300,000</u>	<u>429,000</u>	<u>889,528</u>	<u>(460,528)</u>
Total Expenditures	<u>\$ 53,448,606</u>	<u>\$ 51,286,830</u>	<u>\$ 50,941,571</u>	<u>\$ 345,259</u>
Excess (Deficiency) of Revenues over Expendit	<u>\$ (849,674)</u>	<u>\$ (982,418)</u>	<u>\$ (354,870)</u>	<u>\$ 627,548</u>
Other Financing Sources (Uses):				
Gain(Loss) on Termination of Capital Lease	\$ -	\$ 58,180	\$ 58,178	\$ (2)
Proceeds from Capital Lease	<u>-</u>	<u>-</u>	<u>464,053</u>	<u>464,053</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ 58,180</u>	<u>\$ 522,231</u>	<u>\$ 464,051</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ (849,674)</u>	<u>\$ (924,238)</u>	<u>\$ 167,361</u>	<u>\$ 1,091,599</u>
Fund Balance-Beginning of Year	<u>3,572,152</u>	<u>3,572,152</u>	<u>3,572,152</u>	<u>-</u>
Fund Balance-End of Year	<u>\$ 2,722,478</u>	<u>\$ 2,647,914</u>	<u>\$ 3,739,513</u>	<u>\$ 1,091,599</u>

See independent auditors' report and related note disclosures.

Jackson Parish Sheriff
Jonesboro, Louisiana
Schedule of Employer's Share of Net Pension Liability
For the Year Ended June 30, 2025

Fiscal Year*	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
<i>Sheriff's Pension and Relief Fund</i>					
2015	0.775523%	\$ 3,071,075	\$ 5,129,060	59.88%	87.34%
2016	0.774088%	\$ 3,450,511	\$ 4,900,340	70.41%	99.23%
2017	0.762368%	\$ 4,838,670	\$ 5,543,450	87.29%	82.10%
2018	0.800980%	\$ 3,468,463	\$ 6,107,923	56.79%	88.49%
2019	0.889675%	\$ 3,411,591	\$ 7,520,475	45.36%	90.41%
2020	1.074050%	\$ 5,080,502	\$ 11,882,061	42.76%	88.91%
2021	1.609485%	\$ 11,139,492	\$ 8,202,993	135.80%	84.73%
2022	1.126152%	\$ (558,065)	\$ 4,233,822	-13.18%	101.04%
2023	0.570744%	\$ 4,638,929	\$ 4,301,511	107.84%	83.90%
2024	0.536602%	\$ 4,715,536	\$ 6,465,052	72.94%	83.94%
2025	0.765897%	\$ 4,627,649	\$ 6,968,780	66.41%	89.40%

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

Jackson Parish Sheriff
Jonesboro, Louisiana
Schedule of Employer Contributions
For the Year Ended June 30, 2025

Fiscal Year*	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contriubtion Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
<i>Parochial Employees' Retirement System</i>					
2015	\$ 731,357	\$ 731,357	\$ -	\$ 5,129,060	14.26%
2016	\$ 715,909	\$ 715,909	\$ -	\$ 4,900,340	14.61%
2017	\$ 735,108	\$ 735,108	\$ -	\$ 5,543,450	13.26%
2018	\$ 778,760	\$ 778,760	\$ -	\$ 6,107,923	12.75%
2019	\$ 921,258	\$ 921,258	\$ -	\$ 7,520,475	12.25%
2020	\$ 1,455,552	\$ 1,455,552	\$ -	\$ 11,882,061	12.25%
2021	\$ 1,004,867	\$ 1,004,867	\$ -	\$ 8,202,993	12.25%
2022	\$ 518,642	\$ 518,642	\$ -	\$ 4,233,822	12.25%
2023	\$ 494,674	\$ 494,674	\$ -	\$ 4,301,511	11.50%
2024	\$ 743,481	\$ 743,481	\$ -	\$ 6,465,052	11.50%
2025	\$ 801,410	\$ 801,410	\$ -	\$ 6,968,780	11.50%

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

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

Jackson Parish Sheriff
Jonesboro, Louisiana
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service Cost	\$ 215,049	\$ 224,546	\$ 206,940	\$ 291,388	\$ 863,436	\$ 299,773	\$ 573,831	\$ 409,771
Interest	334,366	292,846	243,987	186,791	185,165	187,938	231,421	213,037
Differences between expected and actual experience	(1,151,718)	355,980	449,150	(131,899)	(1,767,720)	412,875	(897,476)	578,515
Changes of Assumptions	(1,708,432)	(173,687)	421,127	(1,957,362)	1,371,146	1,934,218	(278,833)	-
Benefit Payments	(225,897)	(210,064)	(199,113)	(102,129)	(96,805)	(107,764)	(102,146)	(603,429)
Net Change in Total OPEB Liability	\$ (2,536,632)	\$ 489,621	\$ 1,122,091	\$ (1,713,211)	\$ 555,222	\$ 2,727,040	\$ (473,203)	\$ 597,894
Total OPEB Liability - Beginning	8,400,524	7,910,903	6,788,812	8,502,024	7,946,802	5,219,762	5,692,965	5,095,070
Total OPEB Liability - Ending	\$ 5,863,892	\$ 8,400,524	\$ 7,910,903	\$ 6,788,813	\$ 8,502,024	\$ 7,946,802	\$ 5,219,762	\$ 5,692,964
Covered-employee Payroll	\$ 6,231,041	\$ 3,997,557	\$ 3,881,123	\$ 4,067,323	\$ 3,948,857	\$ 10,776,895	\$ 10,463,005	\$ 6,350,925
Net OPEB Liability as a percentage of covered employee payroll	94.11%	210.14%	203.83%	166.91%	215.30%	73.74%	49.89%	89.64%

Notes to Schedule:

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

Changes of Assumptions: The discount changed in the current year to 5.20%, which is a 1.27% increase from the prior year.

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

SUPPLEMENTARY INFORMATION

Jackson Parish Sheriff
Jonesboro, Louisiana
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended June 30, 2025

Agency Head: Andy Brown, Sheriff

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 178,594
Benefits-Retirement	47,108
Benefits-Insurance	21,205
Benefits-Expense Allowance	17,860
Vehicle Provided by Government	16,333
Cell Phone	592
Dues	363
Conference Travel	-
Total	<u>\$ 282,055</u>

Jackson Parish Sheriff
Jonesboro, Louisiana
Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2025

Justice System Funding Schedule - Collecting/Disbursing Entity		
As Required by Act 87 of the 2020 Regular Legislative Session		
Identifying Information		
Entity Name	Jackson Parish Sheriff	
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)		
Date that reporting period ended (mm/dd/yyyy)	Monday, June 30, 2025	
	First Six Month Period Ended 12/31/2024	First Six Month Period Ended 06/30/2025
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	105,264	100,721
Add: Collections		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	85,774	104,760
Bond Fees	31,589	37,061
Asset Forfeiture/Sale	1,222	4,980
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	51,819	83,130
Criminal Fines - Contempt	-	880
Criminal Fines - Other	9,304	9,254
Restitution	-	560
Probation/Parole/Supervision Fees	-	57
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	2,422	592
Interest Earnings on Collected Balances	306	232
Other (do not include collections that fit into more specific categories above)	-	-
Subtotal Collections	182,436	241,505
Less: Disbursements To Governments & Nonprofits: (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)		
Jackson Parish Police Jury - Criminal Court Costs/Fees	986	1,266
Jackson Parish Clerk of Court - Criminal Court Costs/Fees	5,336	7,406
Second Judicial District Attorney - Bond Fees	7,432	8,178
Second Judicial District Attorney - Criminal Court Costs/Fees	3,735	4,147
Second Judicial District Attorney - Criminal Fines-Other	2,974	5,073
Second Judicial District Court Fund - Bond Fees	7,432	8,178
Second Judicial District Court Probation Fund - Criminal Court Costs/Fees	-	500
Second Judicial District Court Fund - Criminal Court Costs/Fees	1,649	1,776
Second Judicial District Court Fund - Criminal Fines-Other	19,769	33,766
Second Judicial District Indigent Defender Board - Bond Fees	7,432	8,178
Second Judicial District Indigent Defender Board - Criminal Court Costs/Fees	7,480	8,224
Claiborne Parish Police Jury - Criminal Fines-Other	-	-
Louisiana Commission on Law Enforcement - Criminal Court Costs/Fees	1,114	2,377
North Louisiana Crime Lab - Criminal Court Costs/Fees	9,616	14,049
Louisiana Supreme Court - Criminal Court Costs/Fees	559	587

Continued next page

See independent auditors' report.

Jackson Parish Sheriff
Jonesboro, Louisiana
Justice Funding Schedule - Collecting/Disbursing Entity
(continued)
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2025

Louisiana Department of Wildlife and Fisheries - Criminal Court Costs/Fees	-	3,220
Louisiana Traumatic Head & Spinal Cord Fund - Criminal Court Costs/Fees	470	480
Louisiana State Police - Criminal Court Costs/Fees	250	600
Town of Jonesboro - Criminal Court Costs/Fees	444	-
Town of Hodge - Criminal Court Costs/Fees	-	570
North Hodge Police Department - Criminal Court Costs/Fees	-	-
Town of Chatham - Criminal Court Costs/Fees	-	-
Louisiana Department of State Treasury - Criminal Court Costs/Fees	-	25
Crime Stoppers - Criminal Court Costs/Fees	326	351
Second Judicial District Attorney - Asset Forfeiture/Sale	-	-
East Baton Rouge Sheriff's Department - Civil Fees	-	84
Bienville Parish Sheriff's Department - Civil Fees	-	-
Jackson Parish Clerk of Court - Civil Fees	6,086	8,871
Caldwell Parish Sheriff's Department - Civil Fees	-	-
Jefferson Parish Sheriff's Department - Civil Fees	-	30
Morehouse Parish Sheriff's Department - Civil Fees	-	-
Natchitoches Parish Sheriff's Department - Civil Fees	-	-
Orleans Parish Sheriff's Department - Civil Fees	-	30
Ouachita Parish Sheriff's Department - Civil Fees	73	158
East Carroll Sheriff's Department - Civil Fees	-	-
Town of Jonesboro - Civil Fees	-	-
Winn Parish Sheriff's Department - Civil Fees	63	-
Caddo Parish Sheriff's Department - Civil Fees	-	65
Lincoln Parish Sheriff's Department - Civil Fees	-	-
Webster Parish Sheriff's Department - Civil Fees	-	-
Iberia Parish Sheriff's Department - Civil Fees	-	-
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	2,351	-
Jackson Parish Sheriff - Bond Fees	8,362	9,603
Jackson Parish Sheriff - Criminal Court Costs/Fees	3,578	4,484
Jackson Parish Sheriff Jury Service Fund - Criminal Court Costs/Fees	1,269	1,396
Jackson Parish Sheriff - Criminal Fines-Other	2,906	4,974
Jackson Parish Sheriff - Service/Collection Fees	470	-
Jackson Parish Sheriff - Civil Fees	22,330	61,407
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	1,158	728
Bond Fee Refunds	10,000	-
Restitution Payments to Individuals (additional detail is not required)	34,293	28,558
Other Disbursements to Individuals (additional detail is not required)	17,036	4,817
Payments to 3rd Party Collection/Processing Agencies	-	-
Subtotal Disbursements/Retainage	186,978	234,151
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	100,721	108,076
Ending Balance of "Partial Payments" Collected but not Disbursed (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	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)	-	-
Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)	-	-

See independent auditors' report.

Jackson Parish Sheriff
Jonesboro, Louisiana
Annual Reporting Requirement of Sheriff as Ex Officio
Tax Collector to Legislative Auditor
As Required by Act 711 of the 2010 Regular Legislative Session
For the Year Ended June 30, 2025

STATE OF LOUISIANA

PARISH OF JACKSON

AFFIDAVIT

The Honorable Brent Barnett, Sheriff of Jackson Parish

BEFORE ME, the undersigned authority, personally came and appeared, Brent Barnett, the sheriff of Jackson Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$6,055,721 is the amount of cash on hand in the tax collector account on June 30, 2025;

He further deposed and said:

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

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

Brent Barnett
Sheriff of Jackson Parish

SWORN to and subscribed before me, Notary, this 23 day of December 2025, in my office in Jonesboro, Louisiana.
(City/Town)

Bobbi Tronclair (Signature)
Bobbi Tronclair (Print), # 219848
Notary Public
EX-Officio Notary (Commission)

See independent auditors' report.

Jackson Parish Sheriff
Jonesboro, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures
United States Department of Justice:			
Direct Program			
Public Safety Partnership and Community Policing Grants	16.710		\$ 693,326
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2023-DJ-01-8406	8,359
Crime Victim Assistance	16.575	2023-VA-01-8408	26,887
Total United States Department of Agriculture			<u>728,572</u>
United States Department of Homeland Security:			
Passed through Governor's Office of Homeland Security and Emergency Preparedness:			
Emergency Management Performance Grants	97.042	EMT-2024-EP-05015	74,942
Homeland Security Grant Program	97.067	EMW-2024-SS-05277	21,401
Total United States Department of Homeland Security			<u>96,343</u>
Total Federal Financial Assistance			<u>\$ 824,915</u>

Jackson Parish Sheriff
Jonesboro, Louisiana
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2025

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal financial assistance activity of the Jackson Parish Sheriff under programs of the federal government for the year ended June 30, 2025. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Basis of Accounting

Expenditures reported on the SEFA are reporting on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-122, *Cost Principles for Non-profit Organizations*, wherein certain type of expenditures are not allowable or are limited to reimbursement.

Indirect Cost Rate

The Jackson Parish Sheriff has not elected to use the 10% de minimis indirect cost as allowed under the Uniform Guidance.

Subrecipients

There were no awards passed through to subrecipients.

OTHER REPORTS/SCHEDULES

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation
Roger M. Cunningham, CPA - LLC
Jessica H. Broadway, CPA - A Professional Corporation
Ryan E. Todtenbier, CPA - A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447
www.tbtcna.com

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

Brent Barnett, Sheriff
of Jackson Parish
150 Old Winnfield Road
Jonesboro, LA 71251

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

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

December 23, 2025

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation
Roger M. Cunningham, CPA - LLC
Jessica H. Broadway, CPA - A Professional Corporation
Ryan E. Todtenbier, CPA - A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447
www.tcbtpa.com

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

Brent Barnett, Sheriff
of Jackson Parish
150 Old Winnfield Road
Jonesboro, LA 71251

Report on Compliance for Each Major Federal Program

Opinion on the Major Federal Program

We have audited Jackson Parish Sheriff's (Sheriff) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the Sheriff's major federal program for the year ended June 30, 2025. The Sheriff's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Sheriff and to meet our other ethical responsibilities, in accordance with relevant ethical requirements, relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Sheriff's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School Board's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and to express an opinion on the Sheriff's compliance based on our audit. 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*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the report on compliance about the School Board's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 School Board's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School Board's internal control over compliance relevant to the audit in order to design audit procedures, that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

December 23, 2025

Jackson Parish Sheriff
Jonesboro, Louisiana
Schedule of Findings & Questioned Costs
Year Ended June 30, 2025

I. SUMMARY OF AUDIT RESULTS

The following summarize the audit results:

1. An unmodified opinion was issued on the financial statements of the Jackson Parish Sheriff as of and for the year ended June 30, 2025.
2. The audit did not disclose any material weaknesses in internal control.
3. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.
4. The audit did not disclose any instances of material weaknesses in internal control over major programs.
5. An unmodified opinion was issued on compliance for major programs.
6. The audit did not disclose any instances of noncompliance related to federal awards that are required to be reported under the Uniform Guidance.
7. The following program was major for the year ended June 30, 2025:
 - Public Safety Partnership and Community Policing Grants: AL# 16.710
8. \$750,000 was the threshold used to distinguish Type A from Type B programs.
9. The Jackson Parish Sheriff does not qualify as a low risk auditee.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

No findings identified.

III. PRIOR YEAR AUDIT FINDINGS

No findings identified.

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation
Roger M. Cunningham, CPA, LLC
Jessica H. Broadway, CPA - A Professional Corporation
Ryan E. Todtenbier, CPA - A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447
www.tcbtcpa.com

**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
STATEWIDE AGREED-UPON PROCEDURES**

To the Jackson Parish Sheriff and the Louisiana Legislative Auditor:

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

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

The procedures and associated findings are as follows:

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain ethics compliance documentation from management, and:
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Procedure Results: We noted one exception as a result of these procedures. The selected employee files did not have documentation demonstrating the completion of one hour of ethics training.

14) Prevention of Sexual Harassment

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

- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
 - i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

Procedure Results: We noted one exception as a result of these procedures. The selected employee files did not have documentation demonstrating the completion of sexual harassment training.

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

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

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.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

December 23, 2025

Jackson Parish Sheriff
Jonesboro, Louisiana
Management's Response to Exceptions
on Statewide Agreed-Upon Procedures
Year Ended June 30, 2025

Item 10: Exception - The selected employee files did not have documentation demonstrating the completion of one hour of ethics training.

Response - We will ensure that an employee listing is maintained and followed up on on all employee training.

Item 14: Exception - The selected employee files did not have documentation demonstrating the completion of sexual harassment training.

Response - We will ensure that an employee listing is maintained and followed up on on all employee training.