

**TENSAS PARISH SHERIFF**  
**St. Joseph, Louisiana**

**Annual Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Year Ended**  
**June 30, 2025**  
**With Supplemental Information Schedules**

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Annual Financial Statements  
As of and for the Year Ended June 30, 2025  
With Supplemental Information Schedules

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 St. Joseph, Louisiana  
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Practice Limited to  
Governmental Accounting,  
Auditing and  
Financial Reporting

## **Independent Auditor's Report**

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

### ***Opinions***

I have audited the accompanying financial statements of the governmental activities, each major fund, fiduciary funds and aggregate remaining fund information of the Tensas Parish Sheriff, a component unit of the Tensas Parish Police Jury, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Tensas Parish Sheriff's basic financial statements as listed in the table of contents.

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

### ***Basis for Opinion***

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

### ***Responsibilities of Management for the Financial Statements***

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



TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Independent Auditor's Report,  
June 30, 2025

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

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

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

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

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

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Independent Auditor's Report,  
June 30, 2025

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

***Required Supplementary Information***

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

***Supplementary Information***

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tensas Parish Sheriff's basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head, affidavit, and Justice System Funding Schedules for Collecting/Disbursing, as listed in the Table of Contents, are presented for purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financials statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion the schedule of compensation, benefits and other payments to agency head, affidavit, and Justice System Funding Schedules for Collecting/Disbursing, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Independent Auditor's Report,  
June 30, 2025

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

In accordance with *Government Auditing Standards*, I have also issued a report dated November 26, 2025, on my consideration of the Tensas Parish Sheriff's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Tensas Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tensas Parish Sheriff's internal control over financial reporting and compliance.

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

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated November 26, 2025, on the results of my state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state side agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



West Monroe, Louisiana  
November 26, 2025

**REQUIRED SUPPLEMENTARY INFORMATION  
PART I**

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

**Management's Discussion and Analysis**  
June 30, 2025

As management of the Tensas Parish Sheriff, I offer readers of the Tensas Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Tensas Parish Sheriff for the fiscal year ended June 30, 2025. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

**Overview of the Financial Statements**

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

***Government-wide financial statements.*** The *government-wide financial statements* are designed to provide readers with a broad overview of the Tensas Parish Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Tensas Parish Sheriff's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Tensas Parish Sheriff is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).



**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Tensas Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Tensas Parish Sheriff can be divided into two categories: governmental funds and fiduciary (custodial) funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Tensas Parish Sheriff maintains 3 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, and the Detention Center special revenue fund, which are considered to be a major funds. The Commissary Fund data for the non-major governmental fund is provided in a separate column for non-major governmental fund.

The Tensas Parish Sheriff adopts an annual appropriated budget for the general fund and the special revenue funds. A budgetary comparison statement is provided for the major funds to demonstrate compliance with this budget.

**Fiduciary funds.** Fiduciary (custodial) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Tensas Parish Sheriff's programs, Fiduciary (custodial) funds are not reflected in the government-wide financial statement.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information** in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Tensas Parish Sheriff's performance.

## **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Tensas Parish Sheriff exceeded

liabilities by \$3,401,760. The largest portion of the Tensas Parish Sheriff's net position reflects its investment in capital assets (furniture and equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the Tensas Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets having been included in the statement of net position.

#### STATEMENT OF NET POSITION

	2025	2024
<b>ASSETS</b>		
Cash and cash equivalents	\$4,141,247	\$5,068,454
Receivables	712,929	636,699
Due from other funds	13,674	12,957
Restricted cash and cash equivalents	2,531,301	1,911,749
Capital assets (net of accumulated depreciation)	4,245,803	4,384,779
<b>TOTAL ASSETS</b>	<b>11,644,954</b>	<b>12,014,638</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension and OPEB related	1,257,957	1,925,305
<b>LIABILITIES</b>		
Accounts payable	139,600	134,635
Salaries payable	67,595	57,077
Interest payable	17,617	19,753
Withholdings payable	111,138	41,112
Due to other funds	3,291	34,586
Net pension liability	1,200,638	1,798,576
Net OPEB obligation	2,590,194	2,867,573
Long-term liabilities:		
Due within one year	420,000	395,000
Due in more than one year	3,430,000	2,850,000
<b>TOTAL LIABILITIES</b>	<b>7,980,073</b>	<b>8,198,312</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension and OPEB related	1,521,078	1,168,685
<b>NET POSITION</b>		
Invested in capital assets, net of related debt	395,803	139,779
Restricted	2,531,301	4,904,402
Unrestricted	474,656	(1,440,105)
<b>TOTAL NET POSITION</b>	<b>\$3,401,760</b>	<b>\$3,604,076</b>

#### STATEMENT OF ACTIVITIES

	2025	2024
Public safety:		
Personal services	\$4,507,698	\$4,174,250
Operating services	2,312,801	1,661,371
Materials and supplies	1,323,659	1,439,283
Travel	26,021	17,096

Debt service - interest	\$259,805	\$276,453
Depreciation expense	138,976	144,888
Total Program Expenses	<u>8,568,960</u>	<u>7,713,341</u>
Program revenues:		
Charges for services:		
Commissions on license and taxes	1,353	1,350
Civil and criminal fees	164,480	73,093
Court attendance	1,547	1,158
Feeding prisoners	3,813,170	3,854,040
Other revenues	341,955	587,623
Total program revenues	<u>4,322,505</u>	<u>4,517,264</u>
Net Program Expenses	<u>(4,246,455)</u>	<u>(3,196,077)</u>
General revenues:		
Taxes		
Ad valorem	2,188,532	1,903,588
Sales tax	178,357	162,797
Grants and contributions not restricted to specific programs:		
Federal sources	9,157	19,227
State sources:		
State revenue sharing (net)	33,486	33,453
State supplemental pay	153,600	132,966
Other state grants	209,503	135,705
Local sources	901,806	777,548
Use of money and property	369,699	257,824
Total general revenues	<u>4,044,140</u>	<u>3,423,108</u>
Change in Net Position	<u>(202,315)</u>	<u>227,031</u>
Net Position - Beginning of year	<u>3,604,075</u>	<u>3,377,045</u>
Net Position - End of year	<u><u>\$3,401,760</u></u>	<u><u>\$3,604,076</u></u>

### Financial Analysis of the Government's Funds

As noted earlier, the Tensas Parish Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2025, combined governmental fund balance of \$7,077,527 showed a decrease in fund balance of \$316,052 over June 30, 2024. The General Fund's portion of the unassigned fund balance of \$3,126,841 shows an increase (of approximately \$668,003) from the prior year amount. The Detention Center portion of the restricted fund balance is \$3,378,069, and shows a decrease in fund balance (of approximately \$1,226,333) from the prior year amount.



## **General Fund and Major Fund Budgetary Highlights**

Differences between expenditures of the original budget and the final budget for the General Fund were due primarily to an increase in personal services and related benefits, operating services, materials and supplies and travel and other charges. The difference in original and final budgeted revenues in the general fund were due to an increase in ad valorem taxes, sales tax, federal grants, state supplemental pay, other state grants, civil and criminal fees, use of money and property, other revenues and operating transfers in and decreases in local funds.

Differences between expenditures of the original budget and the final budget for the Detention Center Fund were due primarily to an increase in personal services and benefits, operating services, materials and supplies, debt service, and operating transfer out and decreases in travel and other charges. The difference in original and final budgeted revenues in the Detention Center Fund were due to increases in ad valorem taxes, local funds, and use of money and property and a decrease in feeding and keeping prisoners.

## **Capital Asset and Debt Administration**

**Capital assets.** The Tensas Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2025, amounts to \$4,245,803 (net of accumulated depreciation). This investment includes furniture, equipment, and weapons. There were no increases and no decreases in capital assets for the year.

**Long-term debt.** At the end of the fiscal year, Tensas Parish Sheriff has outstanding revenue bonds of \$3,850,000. \$395,000 of these bonds were paid in the current year in accordance with the debt agreement. The Tensas Parish Sheriff contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees through the sheriff's group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at June 30, 2025 is \$2,590,194. Net Pension liability associated with the Pension Plan at June 30, 2025 is \$1,200,638.

## **Requests for Information**

This financial report is designed to provide a general overview of the Tensas Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Tensas Parish Sheriff, Courthouse Building, St. Joseph LA 71282.

November 26, 2025

## **BASIC FINANCIAL STATEMENTS**

**Statement A****TENSAS PARISH SHERIFF  
St. Joseph, Louisiana****STATEMENT OF NET POSITION  
June 30, 2025****ASSETS**

Cash and cash equivalents	\$4,141,247
Receivables	712,929
Due from other funds	13,674
Restricted cash and cash equivalents	2,531,301
Capital assets (net of accumulated depreciation)	<u>4,245,803</u>
<b>TOTAL ASSETS</b>	<u><b>11,644,954</b></u>

**DEFERRED OUTFLOWS OF RESOURCES**

Pension and OPEB related	<u>1,257,957</u>
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**LIABILITIES**

Accounts payable	139,600
Salaries payable	67,595
Interest payable	17,617
Withholdings payable	111,138
Due to other funds	3,291
Net OPEB obligation	2,590,194
Net pension liability	1,200,638
Long-term liabilities:	
Due within one year	420,000
Due in more than one year	<u>3,430,000</u>

**TOTAL LIABILITIES****7,980,073****DEFERRED INFLOWS OF RESOURCES**

Pension and OPEB related	<u>1,521,078</u>
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**NET POSITION**

Invested in capital assets, net of related debt	395,803
Restricted	2,531,301
Unrestricted	<u>474,656</u>
<b>TOTAL NET POSITION</b>	<u><b>\$3,401,760</b></u>

See independent auditor's report and the related notes to the financial statements.

## Statement B

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
STATEMENT OF ACTIVITIES  
June 30, 2025

Public safety:	
Personal services	\$4,507,698
Operating services	2,312,801
Materials and supplies	1,323,659
Travel and other	26,021
Interest expense	259,805
Depreciation expense	<u>138,976</u>
Total Program Expenses	<u>8,568,960</u>
Program revenues:	
Charges for services:	
Commissions on licenses and taxes	1,353
Civil and criminal fees	164,480
Court attendance	1,547
Feeding and keeping prisoners	3,813,170
Other revenues	<u>341,955</u>
Total program revenues	<u>4,322,505</u>
Net Program Expenses	<u>(4,246,455)</u>
General revenues:	
Taxes:	
Ad valorem	2,188,532
Sales tax	178,357
Grants and contributions not restricted to specific programs:	
Federal sources	9,157
State sources:	
State revenue sharing (net)	33,486
State supplemental pay	153,600
Other	209,503
Local sources	901,806
Use of money and property	<u>369,699</u>
Total general revenues	<u>4,044,140</u>
Change in Net Position	(202,315)
<b>NET POSITION</b>	
Beginning of year	<u>3,604,075</u>
End of year	<u><u>\$3,401,760</u></u>

See independent auditor's report and the related notes to the financial statements.

**Statement C**

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2025

	.....MAJOR FUNDS.....		OTHER GOVERNMENTAL FUND	
	GENERAL FUND	DETENTION CENTER FUND	COMMISSARY FUND	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$2,973,319	\$908,292	\$259,636	\$4,141,247
Receivables	213,235	499,694		712,929
Due from other funds	111,480	2,138	13,268	126,886
Restricted cash and cash equivalents		2,531,301		2,531,301
<b>TOTAL ASSETS</b>	<b>\$3,298,034</b>	<b>\$3,941,425</b>	<b>\$272,904</b>	<b>\$7,512,363</b>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Accounts payable	\$30,798	\$108,527	\$275	\$139,600
Salaries payable	23,858	43,737		67,595
Payroll deducts payable	111,138			111,138
Due to other funds	5,399	111,092	12	116,503
Total Liabilities	171,193	263,356	287	434,836
Fund balance:				
Restricted public safety		3,678,069	272,617	3,950,686
Unassigned	3,126,841			3,126,841
Total fund balance	3,126,841	3,678,069	272,617	7,077,527
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$3,298,034</b>	<b>\$3,941,425</b>	<b>\$272,904</b>	<b>\$7,512,363</b>

See independent auditor's report and the related notes to the financial statements.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Reconciliation of Governmental Funds  
Balance Sheet to the Statement of Net Position

For the Year Ended June 30, 2025

Total Fund Balances at June 30, 2025 - Governmental Funds (Statement C)		\$7,077,527
Deferred outflows of resources		1,257,957
Cost of capital assets at June 30, 2025	\$6,393,611	
Less: Accumulated depreciation as of June 30, 2025	<u>(2,147,808)</u>	4,245,803
Long-term liabilities:		
Revenue Bonds payable	(3,850,000)	
Interest payable	(17,617)	
Net pension liability	(1,200,638)	
Net OPEB obligation	<u>(2,590,194)</u>	(7,658,449)
Elimination of interfund assets and liabilities:		
Due from other funds	113,212	
Due to other funds	<u>(113,212)</u>	
Deferred inflow of resources		<u>(1,521,078)</u>
Net Position at June 30, 2025 (Statement A)		<u><u>\$3,401,760</u></u>

See independent auditor's report and the related notes to the financial statements.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and  
Changes in Fund Balance

For the Year Ended June 30, 2025

	.....MAJOR FUNDS.....		OTHER GOVERNMENTAL FUND - COMMISSARY	TOTAL
	GENERAL FUND	DETENTION CENTER		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$1,527,906	\$660,626		\$2,188,532
Sales tax	178,357			178,357
Intergovernmental revenues:				
Federal grants	9,157			9,157
State grants:				
State revenue sharing (net)	33,486			33,486
State supplemental pay	153,600			153,600
Other	209,503			209,503
Local grants	150,270	751,536		901,806
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	1,353			1,353
Civil and criminal fees	164,480			164,480
Court attendance	1,547			1,547
Feeding and keeping of prisoners		3,813,170		3,813,170
Use of money and property	275,284	94,415		369,699
Other	87,877		\$254,078	341,955
Total revenues	<u>2,792,820</u>	<u>5,319,747</u>	<u>254,078</u>	<u>8,366,645</u>
<b>EXPENDITURES</b>				
Public safety:				
Current				
Personal services and related benefits	2,104,515	2,258,760		4,363,275
Operating services	867,022	1,445,707	72	2,312,801
Materials and supplies	258,771	1,053,160	11,728	1,323,659
Travel and other charges	22,644	3,377		26,021
Debt Service		656,941		656,941
Total expenditures	<u>3,252,952</u>	<u>5,417,945</u>	<u>11,800</u>	<u>8,682,697</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(460,132)	(98,198)	242,278	(316,052)
<b>OTHER FINANCING SOURCE (Use):</b>				
Operating transfer in	1,128,135			1,128,135
Operating transfer out		(1,128,135)		(1,128,135)
Total Other Financing Source (Use)	<u>1,128,135</u>	<u>(1,128,135)</u>	<u>NONE</u>	<u>NONE</u>

(Continued)

**Statement D**

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
GOVERNMENTAL FUNDS  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance

	.....MAJOR FUNDS..... GENERAL FUND	DETENTION CENTER	OTHER GOVERNMENTAL FUND- COMMISSARY	TOTAL
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE</b>	\$668,003	(\$1,226,333)	\$242,278	(\$316,052)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>2,458,838</u>	<u>4,904,402</u>	<u>30,339</u>	<u>7,393,579</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u><u>\$3,126,841</u></u>	<u><u>\$3,678,069</u></u>	<u><u>\$272,617</u></u>	<u><u>\$7,077,527</u></u>

(Concluded)

See independent auditor's report and the related notes to the financial statements.



TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Reconciliation of Governmental Funds  
Statement of Revenue, Expenditures, and Changes  
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2025

Total net change in fund balances - governmental funds (Statement D)	(\$316,052)
Amounts reported for governmental activities in the Statement of Activities are different because:	
The payments on the revenue bonds are treated in governmental activities as other financing sources and uses, whereas those transactions are not reported in the government wide statement of activities but are carried to the statement of net position.	
	395,000
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	
	(62,095)
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	
	2,136
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the period.	
	(138,976)
Non-employer contributions to cost-sharing pension plan	106,370
Pension expense	<u>(188,698)</u>
Change in net position of governmental activities (Statement B)	<u><u>(\$202,315)</u></u>

See independent auditor's report and the related notes to the financial statements.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Statement of Fiduciary Net Position

June 30, 2025

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUNDS	TOTAL
<b>ASSETS</b>					
Cash and cash equivalents	\$55,180	\$18,889	\$148,114	\$122,040	\$344,223
Accounts receivable	1,294		1,314	1,336	3,944
Due from other funds	15	260		3,016	3,291
	<u>\$56,489</u>	<u>\$19,149</u>	<u>\$149,428</u>	<u>\$126,392</u>	<u>\$351,458</u>
<b>LIABILITIES</b>					
Unsettled deposits due to:					
Other funds	\$1,274		\$3,358	\$9,042	\$13,674
Accounts payable		\$500	20		520
Others	55,215	18,649	146,050	117,350	337,264
Total Liabilities	<u>\$56,489</u>	<u>\$19,149</u>	<u>\$149,428</u>	<u>\$126,392</u>	<u>\$351,458</u>

See independent auditor's report and the related notes to the financial statements.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2025

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUNDS	TOTAL
<b>UNSETTLED BALANCES AT BEGINNING OF YEAR</b>	<u>\$32,598</u>	<u>\$22,124</u>	<u>\$125,861</u>	<u>\$101,496</u>	<u>\$282,079</u>
<b>ADDITIONS</b>					
Deposits :					
Fines, bond forfeitures and costs			334,402		334,402
Sheriff Sales		367,996			367,996
Garnishments		28,448			28,448
Taxes, fees, etc. paid to tax collector	8,574,941				8,574,941
Other additions		3,717		1,158,699	1,162,416
Total additions	<u>8,574,941</u>	<u>400,161</u>	<u>334,402</u>	<u>1,158,699</u>	<u>10,468,203</u>
Total	<u>8,607,539</u>	<u>422,285</u>	<u>460,263</u>	<u>1,260,195</u>	<u>10,750,282</u>
<b>REDUCTIONS</b>					
Deposits, taxes, fees, etc. settled to:					
Tensas Parish:					
Sheriff's General Fund	2,228,558	101,007	37,759		2,367,324
Clerk of Court	4,830	3,536	23,039		31,405
Police jury	1,986,553		71,123		2,057,676
School board	2,517,260				2,517,260
Assessor	458,030				458,030
Communications District (911)	211,287				211,287
Council on Aging	141,520				141,520
Louisiana Department of Agriculture	9,408				9,408
Louisiana Tax Commission	7,275				7,275
Levee district	230,714				230,714
District Attorney			61,761		61,761
Indigent defender board			46,550		46,550
Judicial Expense fund			4,611		4,611
Fire district no. 1	484,097				484,097
Litigants		294,172			294,172
Northwest Louisiana Crime Lab			29,070		29,070
Commission on Law Enforcement			8,758		8,758
LTHSP			3,706		3,706
CMIS			2,729		2,729
Pension funds	240,914				240,914
Other reductions	31,878	4,921	25,107x	1,142,845	1,204,751
Total reductions	<u>8,552,324</u>	<u>403,636</u>	<u>314,213</u>	<u>1,142,845</u>	<u>10,413,018</u>
<b>UNSETTLED BALANCES AT END OF YEAR</b>	<u>\$55,215</u>	<u>\$18,649</u>	<u>\$146,050</u>	<u>\$117,350</u>	<u>\$337,264</u>

See independent auditor's report and the related notes to the financial statements.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 2025

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

The accompanying financial statements of the Tensas Parish Sheriff have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis -for State and Local Governments*, issued in June 1999.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Tensas Parish Police Jury is the financial reporting entity for Tensas Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Tensas Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit

## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

### Notes to the Financial Statements (Continued)

within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the building in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies of the sheriff's office, the sheriff was determined to be a component unit of the Tensas Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Tensas Parish financial reporting entity.

#### **B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS**

The sheriff's basic financial statements include both government-wide (reporting the sheriff as a whole) and fund financial statements (reporting the sheriff's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the sheriff are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported in the Statement of Fiduciary Net Position and in the Statement of Changes in Fiduciary Net Position at the fund financial statement level.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position are reported in three

## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

### Notes to the Financial Statements (Continued)

parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Program Revenues** - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

**Allocation of Indirect Expenses** - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

## C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:



## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

### **Governmental Fund Types**

**Major Funds** - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund. The Detention Center Fund is used to account for the proceeds of specific revenue sources such as state and parish funds for maintaining state and parish prisoners. Those revenues are restricted to expenditures for specified purposes.

**Non-Major Fund** - The Commissary Fund accounts for the purchase and resale of personal items to the inmates of the detention center.

### **Fiduciary Fund Type - Custodial Funds**

The custodial funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. Custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the custodial funds have no measurement focus, but use the accrual basis of accounting.

## **D. BASIS OF ACCOUNTING**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

### **1. Accrual:**

Both governmental and fiduciary type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

### **2. Modified Accrual:**

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the

## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

### Notes to the Financial Statements (Continued)

relationship between the government-wide statements and the statements for governmental funds.

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become 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 they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

#### **Revenues**

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

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

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenue and fees, charges, and commissions for services are treated as susceptible to accrual.

#### **Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.



## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

### Notes to the Financial Statements (Continued)

#### E. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2025, the sheriff has cash and equivalents (book balances) totaling \$7,016,771 as follows:

Demand deposits	\$5,308,810
Time deposits	1,707,511
Petty cash	<u>450</u>
Total	<u><u>\$7,016,771</u></u>

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the 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. The Sheriff does not have a policy concerning custodial risk.

Cash and cash equivalents (bank balances) at June 30, 2025, are secured as follows:

Bank balances	<u>\$7,325,072</u>
Federal deposit insurance	\$1,819,627
Pledged securities (uncollateralized)	<u>10,189,752</u>
Total	<u><u>\$12,009,379</u></u>

#### F. CAPITAL ASSETS

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 \$500 for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, no salvage value is taken into consideration for depreciation purposes. All capital

TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements (Continued)

assets, other than land, are depreciated using the straight-line method over the following useful lives:

	<u>Estimated</u>
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

#### **G. RISK MANAGEMENT**

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2025.

#### **H. VACATION AND SICK LEAVE**

All employees are granted from 10 days of vacation leave each year, depending on length of service. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. Sick leave is granted on a case-by-case basis, at the discretion of the sheriff.

#### **I. SALES AND USE TAXES**

On October 18, 1997, voters of the parish approved a one-half of one percent (1/2%) sales and use tax to be collected indefinitely. The proceeds of the tax, after paying reasonable and necessary costs of collection, is dedicated to operation of the law enforcement district. The Tensas Parish School Board acts as the collecting agent for the purpose of administration and collection of the tax. For its services, the school board receives reasonable and necessary costs of collection. Every agency that the school board collects a tax for pays a pro-rata share of the collection agency's expenses based on the amount of tax actually collected for them.

#### **J. PENSION PLANS**

The Tensas Parish Sheriff's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 6. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the

## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

### Notes to the Financial Statements (Continued)

plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

#### K. 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 borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Sheriff reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the Sheriff reduces committed amounts first, followed by assigned amounts and the unassigned amounts.

In the fund financial statements, governmental fund equity is classified as fund balance. The Sheriff adopted GASB Statement 54 for the year ended June 30, 2025. As such, fund balances of the governmental funds are classified as follows:

*Nonspendable* - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

*Restricted* - represents balances where constraints have been established by parties outside the Sheriff's office or imposed by law through constitutional provisions or enabling legislation.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Notes to the Financial Statements (Continued)

*Committed* - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff's highest level of decision-making authority.

*Assigned* - represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

*Unassigned* - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

The General Fund has an unassigned fund balance of \$3,126,841. 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. The Sheriff considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

#### **L. INTERFUND TRANSACTIONS**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

#### **M. ELIMINATION AND RECLASSIFICATIONS**

In the process of aggregating data for the Statement of Net Position and the Statement of Activities some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

#### **N. 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 acquisitions of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements (Continued)

**O. RESTRICTED NET POSITION**

For government-wide statement of net position, net position is reported as restricted when constraints placed on net asset use are either, 1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other government; or 2) imposed by law through constitutional provisions or enabling legislation.

**P. ESTIMATES**

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

**2. LEVIED TAXES**

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

Constitutional	11.46	indefinite
Law Enforcement Sheriff	11.29	expires 2027
Sheriff - Detention Center	<u>9.99</u>	expires 2026
Total	<u><u>32.74</u></u>	

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	November 18
Total taxes due	December 31
Penalties & interest added	January 15 of ensuing year
Tax Sale	June 25 of ensuing year

The assessed value was \$74,156,887 in 2024. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property tax. In 2024, this homestead exemption was \$5,201,334 of the total assessed value. The following are the principal taxpayers for the parish:

**TENSAS PARISH SHERIFF**

St. Joseph, Louisiana

**Notes to the Financial Statements (Continued)**

	2024 Assessed Valuation	% of Total Assessed Valuation
American River Trans. Co.	\$11,854,270	15.99%
Cross Keys Bank	2,374,684	3.20%
Entergy Louisiana, Inc.	1,922,270	2.59%
Plains Pipeline LP	1,719,870	2.32%
International Chemical Company	1,113,061	1.50%
Total	<u>\$18,986,179</u>	<u>25.60%</u>

**3. RECEIVABLES**

The receivables of \$712,929 at June 30, 2025, are as follows:

<u>Class of receivables:</u>	<u>General Fund</u>	<u>Detention Center</u>	<u>Total</u>
Taxes - Ad valorem	\$7,688		\$7,688
Taxes - Sales and use	13,137		13,137
Intergovernmental revenues:			
Federal grants	5,771		5,771
Other state grants	8,126		8,126
Local funds	42,500		42,500
Fees, charges, and commissions for services:			
Civil and criminal fees	18,803		18,803
Feeding and keeping prisoners		\$499,694	499,694
Miscellaneous	117,210		117,210
Total	<u>\$213,235</u>	<u>\$499,694</u>	<u>\$712,929</u>

**4. ON-BEHALF PAYMENTS**

Certain employees of the Tensas 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 \$153,600.

**5. DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at June 30, 2025, are as follows:



TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements (Continued)

	<u>Due To</u>	<u>Due From</u>
General Fund:		
Detention Center Fund	\$2,127	\$17,433
Detention Center Fund - Payroll		89,403
Civil Fund	260	
Criminal Fund		3,359
Inmate Fund	2,996	
Commissary		12
Tax Collector	15	1,274
Detention Center Fund:		
General Fund	17,433	2,127
General Fund - Payroll	89,403	
Commissary	4,237	
Work Release	19	11
Civil Fund - General Fund		260
Criminal Fund - General Fund	3,359	
Commissary:		
General Fund	12	
General Fund		4,237
Inmate Fund		9,031
Inmate Fund :		
Detention Center Fund		2,996
Commissary	9,031	
Work Release - Detention Center	11	19
Tax Collector:		
General Fund	1,274	15
Total	<u>\$130,177</u>	<u>\$130,177</u>

**6. INTERFUND TRANSACTIONS (FFS LEVEL ONLY)**

**Transfers In/Out**

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund:		
Detention Center	\$1,128,135	
Detention Center		\$1,128,135
Total	<u>\$1,128,135</u>	<u>\$1,128,135</u>

Transfers made from Detention Center to the General Fund for operating costs.

**TENSAS PARISH SHERIFF**

St. Joseph, Louisiana

**Notes to the Financial Statements (Continued)****7. CHANGES IN CAPITAL ASSETS**

A summary of changes in office furnishings and equipment for the year ended June 30, 2025, follows:

	Beginning Balance	Additions	Deletions	Ending Balance
General Fund				
Vehicles	\$611,274			\$611,274
Weapons	9,386			9,386
Equipment	127,360			127,360
Sub-total General Fund	748,020	NONE	NONE	748,020
Detention Center Vehicles				
Buildings	5,330,000			5,330,000
Vehicles	315,590			315,590
Sub-total Detention Center	5,645,590	NONE	NONE	5,645,590
Total assets	\$6,393,610	NONE	NONE	\$6,393,610
Less accumulated depreciation	2,008,831	138,976	NONE	2,147,807
Net capital assets	\$4,384,779	(\$138,976)	NONE	\$4,245,803

Depreciation expense of \$138,976 was charged to the public safety function.

**8. PENSION INFORMATION**

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

***Summary of Significant Accounting Policies.***

The Sheriffs' Pension and Relief Fund prepares its employer schedules in accordance with Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It also provides methods to calculate participating employer's proportionate share of net pension liability (asset), deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows. GASB Statement No. 67 - *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 25* provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.



## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

### Notes to the Financial Statements (Continued)

The Sheriffs' Pension and Relief Fund's employer schedules were prepared using the accrual basis of accounting. Employer contributions, for which the employer allocations are based, are recognized in the period in which the employee is compensated for services performed.

#### ***Plan Fiduciary Net Position.***

Plan fiduciary net position is a significant component of the Fund's collective net pension liability. The Fund's plan fiduciary net position was determined using the accrual basis of accounting. The Fund's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the Fund's investments. Accordingly, actual results may differ from estimated amounts.

#### ***Pension Amount Netting.***

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

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

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

Substantially all employees of the Tensas Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (Fund), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

#### ***Plan Benefits***

##### **Retirement Benefits**

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 3.33 percent of their final-average compensation multiplied by his years of creditable service, not to exceed 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.

## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

### Notes to the Financial Statements (Continued)

For a member whose first employment making him 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 3.33 percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.

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

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

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

#### Disability Benefits

A member is eligible to receive disability benefits if he has at least ten years of creditable service when a non-service related disability is incurred; there are no service requirements for 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 members' 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

## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

### Notes to the Financial Statements (Continued)

child with total benefits paid to spouse and children to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

#### Deferred Benefits:

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

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

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and 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 at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible or to rollover the assets to another qualified plan.

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2024, the actual employer contribution rate was 11.50%.

In accordance with state statute, the Fund also receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contribution revenue for the year ended June 30, 2024 was \$106,370.

The Sheriff's contractually required composite contribution rate for the year ended June 30, 2024 was 11.5% 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. The Tensas Parish Sheriff's contributions to the Fund

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

for the years ended June 30, 2025 and 2024 were \$369,860 and \$202,090, respectively, equal to the required contributions for each year.

The Sheriff has elected under state statute to pay 2.5% of the employee contributions to the retirement system. Due to this election, the Sheriff contributed an additional \$44,401 on behalf of the employees for the year.

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

For the years ending June 30, 2025 and 2024, the Sheriff reported a liability of \$1,200,638 and \$1,798,576, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024 and 2023, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriffs' proportion of the net pension liability was based on a projection of the Sheriffs' long-term share of contributions to the pension plan relative to the projected contributions of all participating sheriffs', actuarially determined. At June 30, 2024, the Sheriffs' proportion was .1987 percent, which was a decrease of .0060 from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Sheriff recognized pension expense of \$392,943. At June 30, 2024, 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
Difference between expected and actual experience	\$238,400	\$27,266
Changes in assumptions	60,875	
Net difference between projected and actual earnings on pension plan		113,278
Changes in employer's proportion of beginning NPL	53,650	26,896
Differences between employer and proportionate share of contributions	7,550	924
Sheriff contributions subsequent to the measurement date	204,245	
Total	\$564,720	\$168,364

\$204,245 reported as deferred outflows of resources related to pensions resulting from the Tensas Parish Sheriffs' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:



TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

Year ended June 30:	
2025	\$44,133
2026	319,742
2027	(70,856)
2028	(100,906)
Total	\$192,113

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

Valuation Date	June 30, 2024
Actuarial cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	6.85%, net of investment expense
Discount Rate	6.85%
Projected salary increases	5.0% (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 active members, each with full generational projection using the appropriate MP2019 scale.</p>
Expected remaining service lives	2024 - 5 years, 2023 - 5 years, 2022 - 5 years, 2021 - 5 years, 2020 - 6 years, 2019 - 6 years, 2018 - 6 years, 2017 - 7 years, 2016 - 7 years, 2015 - 6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted

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

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

The discounted 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 and non-employer contributing entities will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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.

Asset Class	Expected Rate of Return		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62%	6.95%	4.29%
Fixed Income	25	5.40	1.33
Alternative Investments	13	6.31	0.82
Totals	100%		6.44
Inflation			2.51
Expected Arithmetic Nominal Return			8.95%

***Sensitivity of the Sheriffs' proportionate share of the net pension liability to changes in the discount rate.*** The following presents the net pension liability of the participating employers calculated using the discount rate of 6.85%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate.

	1% Decrease (5.85%)	Current Discount Rate (6.85%)	1% Increase (7.85%)
Sheriffs' proportionate share of the net pension liability	\$2,599,634	\$1,200,638	\$33,914

## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

### 9. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

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

**Benefits Provided** - Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age or, age 55 and 12 years of service if earlier; or, for employees hired after January 1<sup>st</sup>, 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. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 75% of the original amount at age 65, and then to 50% at age 70, though not below amount \$10,000.

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

Inactive employees or beneficiaries currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	40
Total employees	<u>47</u>

#### Total OPEB Liability

The Sheriff's total OPEB liability is \$2,590,194 as of the measurement date June 30, 2025, the end of the fiscal year.

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

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



TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Notes to the Financial Statements (Continued)

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	\$2,867,573
Changes for the year:	
Service cost	112,885
Interest	114,914
Differences between expected and actual experience	48,223
Changes in assumptions	(500,180)
Benefit payments and net transfers	(53,221)
Net Changes	(277,379)
Balance at June 30, 2025	<u>\$2,590,194</u>

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

	1.0% Decrease (4.20%)	Current Discount Rate (5.20%)	1.0% Increase (6.20%)
Total OPEB liability	\$3,006,260	\$2,590,194	\$2,252,780

*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 a discount rate that is 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current discount rate:

	1.0% Decrease (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$2,299,261	\$2,590,194	\$2,949,149

**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 \$115,317. At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

**TENSAS PARISH SHERIFF**

St. Joseph, Louisiana

**Notes to the Financial Statements (Continued)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual expenditures	\$352,752	(\$471,394)
Changes in assumptions	340,488	(881,322)
Total	<u>\$693,240</u>	<u>(\$1,352,716)</u>

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

Year ended June 30:		
2026		(\$112,482)
2027		(112,482)
2028		(112,482)
2029		(112,482)
2030		(115,966)
Thereafter		(\$83,419)

**10. LONG-TERM DEBT**

On July 21, 2017, the sheriff issued \$6,340,000 in revenue bonds with interest rates ranging from 5.0 to 5.75 percent. The net proceeds of \$5,971,450 (after payment of underwriting fees and other issuance costs) were used for the purpose of prepaying the obligations of the issuer pursuant to the lease agreement (with option to purchase) and shall be exchanged for outstanding certificates and in full satisfaction thereof. The court has approved and authorized the prior trustee to take such action as is reasonably necessary to effectuate the financial restructuring consistent with the terms set forth in the bond resolution. In accordance with the order of the court, the exchange bonds are being issued for the purpose of prepaying the obligations of the issuer pursuant to the lease and are for an amount less than the original outstanding lease.

The bonds are secured by and payable solely from the income, revenues (excluding funds derived from the provision of telephone services and the ownership or operation of commissary facilities), and receipts to be derived from the operation of the Detention Center, including the revenues of a ten (10.00) mills ad valorem tax.

The following is a summary of long-term obligation transactions for the year ended June 30, 2025:

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

	<u>Revenue Bonds</u>
Long-term obligations, June 30, 2024	\$4,245,000
Additions	NONE
Deletions	<u>(395,000)</u>
Long-term obligations, June 30, 2025	<u><u>\$3,850,000</u></u>

Revenue bonds payable at June 30, 2025, are comprised of the following individual issues:

\$2,100,000 - dated July 21, 2017. Principal is due in semi annual installments of \$50,000 to \$215,000 through December 1, 2031, with interest at 5.00 per cent. Debt retirement payments are made from the Detention Center Fund. \$1,200,000

\$3,150,000 - dated July 21, 2017. The principal is due in semi annual installments of \$65,000 to \$350,000 through December 1, 2031, with interest at 6.75 per cent. Debt retirement payments are made from the Detention Center Fund. 1,890,000

\$180,000 - dated July 21, 2017. The principal is due in semi annual installments of \$5,000 to \$55,000 through December 1, 2031, with interest at 5.00 per cent. Debt retirement payments are made from the Detention Center Fund. 105,000

\$910,000 - dated July 21, 2017. The principal is due in semi annual installments of \$30,000 to \$330,000 through December 1, 2031, with interest at 6.75 per cent. Debt retirement payments are made from the Detention Center Fund. 655,000

Total revenue bonds \$3,850,000

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

Year Ended June 30:	Totals	
	Principal	Interest
2026	\$420,000	\$231,450
2027	440,000	205,519
2028	470,000	178,369
2029	495,000	149,325
2030	515,000	118,813
2031-2032	<u>1,510,000</u>	<u>116,137</u>
Total	<u><u>\$3,850,000</u></u>	<u><u>\$999,613</u></u>

The annual requirements to amortize outstanding bonds by issue at June 30, 2025 are as follows:

**TENSAS PARISH SHERIFF**

St. Joseph, Louisiana

**Notes to the Financial Statements (Continued)**

Year Ended June 30:	Issue of 2017A		Issue of 2017B		Issue of 2017C		Issue of 2017D	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$145,000	\$58,125	\$220,000	\$123,863	\$10,000	\$5,250	\$45,000	\$44,213
2027	155,000	50,750	230,000	108,844	10,000	4,750	45,000	41,175
2028	160,000	43,000	250,000	92,981	10,000	4,250	50,000	38,137
2029	170,000	34,875	260,000	75,937	15,000	3,750	50,000	34,762
2030	170,000	26,375	280,000	58,050	NONE	3,000	65,000	31,387
2031-2032	400,000	23,000	650,000	50,625	60,000	4,375	400,000	38,138
Total	<u>\$1,200,000</u>	<u>\$236,125</u>	<u>\$1,890,000</u>	<u>\$510,300</u>	<u>\$105,000</u>	<u>\$25,375</u>	<u>\$655,000</u>	<u>\$227,812</u>

**11. RESTRICTED FUND BALANCES**

The detention center had \$2,531,301 of restricted fund balance as of June 30, 2025. The fund balance is restricted by a bond covenant with the Law Enforcement District of the Parish of Tensas for the 2017 revenue bonds which requires the sheriff to establish reserve accounts.

**12. TAX COLLECTOR ENDING CASH BALANCE**

At June 30, 2025, the tax collector has cash and equivalents (book balances) of \$55,180.

Ad valorem taxes	\$10,783
Interest on tax account	44,397
Total	<u>\$55,180</u>

**13. AD VALOREM TAXES COLLECTED**

The tax collector has collected and disbursed the following taxes for the year ended June 30, 2025, by taxing body as follows:

Louisiana Forestry Service	\$9,676
Louisiana Tax Commission	7,275
Tensas Parish Assessor	447,816
Tensas Parish Police Jury	2,088,826
Tensas Parish School Board	2,655,034
Tensas Parish Sheriff	2,272,641
Tensas Parish Communications District (911)	225,347
Tensas Parish Council on Aging	150,938
Fifth District Levee Board	239,011
Fire District No. 1	513,174
Lake Bruin Recreation & Water	22,600
Total	<u>\$8,632,338</u>

TENSAS PARISH SHERIFF

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Notes to the Financial Statements (Continued)

**14. TAX UNCOLLECTED AND UNSETTLED**

The tax collector has not collected and disbursed the following taxes for the year ended June 30, 2025, by taxing body as follows:

Louisiana Forestry Service	\$1
Tensas Parish Assessor	434
Tensas Parish Police Jury	2,039
Tensas Parish School Board	2,491
Tensas Parish Sheriff	2,157
Tensas Parish Communications District (911)	212
Tensas Parish Council on Aging	142
Fifth District Levee Board	256
Fire District No. 1	482
Total	<u><u>\$8,214</u></u>

**15. LITIGATION AND CLAIMS**

At June 30, 2025, the Tensas Parish Sheriff is not involved in any lawsuits. The Emerald Management Company was operating the detention center and at that time there was an agreement with the sheriff's office to pay the debt payment on the certificates of indebtedness. They did not make the payments for the three years ended 2010, 2011 and 2012. The legal council is in the process of filing a lawsuit for the amount of the debt service payments.

**16. EXPENDITURES OF THE SHERIFF'S OFFICE  
PAID BY THE PARISH POLICE JURY**

The Tensas Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Tensas Parish Police Jury.

**REQUIRED SUPPLEMENTARY INFORMATION**

**PART II**

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
For the Year Ended June 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
Taxes				
Ad valorem	\$1,355,000	\$1,531,000	\$1,527,906	(\$3,094)
Sales tax	170,000	180,000	178,357	(1,643)
Intergovernmental revenues:				
Federal grants	13,000	14,865	9,157	(5,708)
State grants:				
State revenue sharing (net)	33,250	33,250	33,486	236
State supplemental pay	120,000	125,000	153,600	28,600
Other	102,800	212,750	209,503	(3,247)
Local funds	150,000	125,000	150,270	25,270
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	1,250	1,350	1,353	3
Civil and criminal fees	83,000	172,500	164,480	(8,020)
Court attendance	2,000	1,500	1,547	47
Use of money and property	164,800	240,875	275,284	34,409
Other	32,900	35,550	87,877	52,327
Total revenues	<u>2,228,000</u>	<u>2,673,640</u>	<u>2,792,820</u>	<u>119,180</u>
<b>EXPENDITURES</b>				
Public safety:				
Current:				
Personal services and benefits	2,029,500	2,182,500	2,104,515	77,985
Operating services	409,150	905,000	867,022	37,978
Materials and supplies	260,500	272,000	258,771	13,229
Travel and other charges	8,500	20,563	22,644	(2,081)
Total expenditures	<u>2,707,650</u>	<u>3,380,063</u>	<u>3,252,952</u>	<u>127,111</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(479,650)</u>	<u>(706,423)</u>	<u>(460,132)</u>	<u>246,291</u>
<b>OTHER FINANCING SOURCE-</b>				
Operating Transfer In	<u>275,000</u>	<u>1,280,000</u>	<u>1,128,135</u>	<u>(151,865)</u>
Total Other Financing Source	<u>275,000</u>	<u>1,280,000</u>	<u>1,128,135</u>	<u>(151,865)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>	<u>(204,650)</u>	<u>573,577</u>	<u>668,003</u>	<u>94,426</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>2,283,435</u>	<u>2,283,435</u>	<u>2,458,838</u>	<u>175,403</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$2,078,785</u>	<u>\$2,857,012</u>	<u>\$3,126,841</u>	<u>\$269,829</u>

(Continued)



TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

BUDGETARY COMPARISON SCHEDULE  
DETENTION CENTER  
For the Year Ended June 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
Taxes - ad valorem	\$565,000	\$650,000	\$660,626	\$10,626
Local funds	450,000	613,000	751,536	138,536
Fees, charges, and commissions for services - Feeding and keeping of prisoners	3,950,000	3,850,000	3,813,170	(36,830)
Use of money and property	75,000	102,500	94,415	(8,085)
Total revenues	<u>5,040,000</u>	<u>5,215,500</u>	<u>5,319,747</u>	<u>104,247</u>
<b>EXPENDITURES</b>				
Personal services and benefits	2,025,000	2,250,000	2,258,760	(8,760)
Operating services	1,248,000	1,464,700	1,445,707	18,993
Materials and supplies	1,002,000	1,118,000	1,053,160	64,840
Travel and other charges	4,700	4,000	3,377	623
Debt service	645,000	650,000	656,941	(6,941)
Total expenditures	<u>4,924,700</u>	<u>5,486,700</u>	<u>5,417,945</u>	<u>68,755</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	115,300	(271,200)	(98,198)	173,002
<b>OTHER FINANCING USE-</b>				
Operating Transfer Out		1,000,000	(1,128,135)	(2,128,135)
Total Other Financing Use	<u>NONE</u>	<u>1,000,000</u>	<u>(1,128,135)</u>	<u>2,128,135</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES AND OTHER USE</b>	<u>115,300</u>	<u>728,800</u>	<u>(1,226,333)</u>	<u>(1,955,133)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>3,902,013</u>	<u>3,902,013</u>	<u>4,904,402</u>	<u>1,002,389</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$4,017,313</u>	<u>\$4,630,813</u>	<u>\$3,678,069</u>	<u>(\$952,744)</u>

(Concluded)

See independent auditor's report and the related notes to the financial statements.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

NOTES TO BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2025

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Tensas Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

Tensas Parish Sheriff  
Schedule of Changes in Net OPEB Liability and Related Ratios  
FYE June 30, 2025

<b>Total OPEB Liability</b>	2018	2019	2020	2021	2022	2023	2024	2025
Service cost	\$96,206	\$94,017	\$143,689	\$110,997	\$100,332	\$66,320	\$66,326	\$112,885
Interest	75,020	77,009	85,086	80,901	86,565	108,016	118,071	114,914
Changes of benefits terms	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
Differences between expected and actual experience	(30,212)	106,694	296,851	169,010	(290,447)	113,370	(434,247)	48,223
Changes of assumptions	NONE	40,024	759,112	32,243	(786,660)	(52,386)	(33,798)	(500,180)
Benefit payments	(36,853)	(38,880)	(38,748)	(40,879)	(49,097)	(51,797)	(50,446)	(53,221)
Net change in total OPEB liability	104,161	278,864	1,245,990	352,272	(939,307)	183,523	(334,094)	(277,379)
Total OPEB liability - beginning	1,976,164	2,080,325	2,359,189	3,605,179	3,957,451	3,018,144	3,201,667	2,867,573
Total OPEB liability - ending	<u>\$2,080,325</u>	<u>\$2,359,189</u>	<u>\$3,605,179</u>	<u>\$3,957,451</u>	<u>\$3,018,144</u>	<u>\$3,201,667</u>	<u>\$2,867,573</u>	<u>\$2,590,194</u>
Covered employee payroll	\$996,360	\$1,026,251	\$1,268,400	\$1,306,452	\$1,243,421	\$1,280,724	\$1,649,620	\$1,699,109
Net OPEB liability as a percentage of covered-employee payroll	208.79%	229.88%	284.23%	302.92%	242.73%	249.99%	173.83%	152.44%
<i>Benefit Changes</i>	None	None	None	None	None	None	None	None
<i>Changes in Assumptions:</i>								
<i>Discount Rate</i>	3.62%	3.50%	2.21%	2.16%	3.54%	3.54%	3.93%	5.20%
<i>Mortality</i>	RP-2000	RP-2000	RP-2014	RP-2014	RP-2014	RP-2014	Pub- 2010/2021	Pub- 2010/2021
<i>Trend</i>	Variable	Variable	Variable	Variable	Variable	4.5% to 5.5%	Getzen model	Getzen model

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

See independent auditor's report and the related notes to the financial statements.

**Tensas Parish Sheriff**  
**Schedule of Employer's Share of Net Pension Liability**  
**June 30, 2025**

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share 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 its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.170980%	\$677,082	\$1,109,887	61.00%	87.34%
2015	0.161854%	\$721,467	\$1,073,118	67.23%	86.61%
2016	0.158525%	\$1,006,142	\$1,084,045	92.81%	82.09%
2017	0.151151%	\$654,525	\$1,046,938	62.52%	88.49%
2018	0.161257%	\$618,364	\$1,109,887	55.71%	90.41%
2019	0.174250%	\$824,242	\$1,215,139	67.83%	88.91%
2020	0.175022%	\$1,211,354	\$1,292,089	93.75%	84.73%
2021	0.170891%	(\$84,685)	\$1,241,666	(6.82)%	101.04%
2022	0.191314%	\$1,554,974	\$1,419,182	109.57%	83.90%
2023	0.204668%	\$1,798,576	\$1,635,916	109.94%	83.94%
2024	0.198711%	\$1,200,638	\$1,751,194	68.56%	90.40%

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

See independent auditor's report and the related notes to the financial statements.

**Tensas Parish Sheriff**  
**Schedule of Employer Contributions**  
**June 30, 2025**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$151,687	\$151,687	\$0	\$1,109,887	13.67%
2015	\$152,919	\$152,919	\$0	\$1,073,118	14.25%
2016	\$149,046	\$149,046	\$0	\$1,084,045	13.75%
2017	\$138,719	\$138,719	\$0	\$1,046,938	13.25%
2018	\$141,511	\$141,511	\$0	\$1,109,887	12.75%
2019	\$149,020	\$149,020	\$0	\$1,215,139	12.25%
2020	\$158,281	\$158,281	\$0	\$1,292,089	12.25%
2021	\$152,104	\$152,104	\$0	\$1,241,666	12.25%
2022	\$173,850	\$173,850	\$0	\$1,419,182	12.25%
2023	\$188,130	\$188,130	\$0	\$1,635,916	11.50%
2024	\$202,090	\$202,090	\$0	\$1,751,194	11.54%

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

See independent auditor's report and the related notes to the financial statements.

**OTHER SUPPLEMENTARY INFORMATION**

**PART III**

STATE OF LOUISIANA

PARISH OF TENSAS

**AFFIDAVIT**  
**ROBERT L. RUSHING, SHERIFF OF TENSAS PARISH**

BEFORE ME, the undersigned authority, personally came and appeared, ROBERT L. RUSHING, SHERIFF OF TENSAS PARISH, State of Louisiana, who after being duly sworn, deposed and said:


The following information is true and correct:

\$55,180 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 the 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.

  
\_\_\_\_\_  
ROBERT L. RUSHING, SHERIFF  
SHERIFF & EX-OFFICIO TAX COLLECTOR

SWORN to and subscribed before me, Notary, this 26<sup>th</sup> day of November, 2025, in my office in St. Joseph, Louisiana.

  
\_\_\_\_\_  
GINGER B. SANDERS, NOTARY PUBLIC #213502  
TENSAS PARISH, LOUISIANA



Ginger B. Sanders  
EX-OFFICIO NOTARY  
ID #213502

Tensas Parish Sheriff's Department  
St. Joseph, LA 71366



TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended June 30, 2025

ROBERT L. RUSHING, SHERIFF

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$194,531
Expense allowance	19,453
Benefits-insurance	13,246
Benefits-retirement	29,958
Other - medicare	3,095
Registration fees	608
Housing and lodging	884
Special meals	932
Membership dues	19,578

See independent auditor's report.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING SCHEDULE  
For the Year Ended June 30, 2025

CASH BASIS PRESENTATION	First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 6/30/2025
<b>Beginning Cash Balance</b>	\$149,337	\$214,357
<b>Add: Collections</b>		
Civil Fees	13,711	14,737
Bond Fees	8,588	11,342
Cash Bonds	7,603	2,035
Asset Forfeiture/Sale	209,262	160,787
Criminal Court Costs/Fees	59,866	92,349
Criminal Fines Other/Non-Contempt	54,633	84,445
Restitution	13,661	
Service Fees	1,581	2,135
Interest Earnings on Collected Balances	90	106
Other	10	500
<b>Total Collected</b>	369,005	368,436
<b>Deductions: Collections Retained by the Tensas Parish Sheriff</b>		
Civil Fees	663	812
Bond Fees	4,661	6,621
Asset Forfeiture/Sale	82,290	17,235
Criminal Court Costs/Fees	7,479	10,525
Criminal Fines Other/Non-Contempt	4,140	5,881
Interest Earnings on Collected Balances	7	
<b>Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits</b>		
Collections/Processing Fees Paid to Third Party Entities	137	3,683
Bond Refunds	1,045	1,000
Restitution Disbursements to Individuals and Entities, Excluding governments or a Non profit	3,178	13,668
Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	95,111	198,821
<b>Deductions: Total Disbursements to Other Governments and Nonprofits</b>	105,274	157,540
<b>Subtotal Disbursements/Retainage</b>	303,985	415,786
<b>Total: Ending Balance of Amounts collected but not Disbursed/Retained</b>	<u>\$214,357</u>	<u>\$167,007</u>
<b>Other Information:</b>		
Ending Balance of Total Amounts Assessed but not yet Collected	<u>NA</u>	<u>\$391,989</u>
Total Waivers During the Fiscal Period	<u>NA</u>	<u>NA</u>

See independent auditor's report.

**REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS  
PART IV**

**Independent Auditor's Report Required  
by *Government Auditing Standards***

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

**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***

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the major funds, the fiduciary funds, and the aggregate remaining fund information of the Tensas Parish Sheriff, a component unit of the Tensas Parish Police Jury, as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the Tensas Parish Sheriff's basic financial statements, and have issued my report thereon dated November 26, 2025.

**Report on Internal Control Over Financial Reporting**

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

*A deficiency in internal control* exist 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 2025

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Tensas Parish Sheriff's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that 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 my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Tensas Parish Sheriff's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tensas Parish Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana  
November 26, 2025

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Schedule of Audit Results  
For the Year Ended June 30, 2025

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of Tensas Parish Sheriff.
2. No instances of noncompliance material to the financial statements of Tensas Parish Sheriff were disclosed during the audit.
3. No material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None



TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2025

**2024-001      Failing to file Financial Statements Pursuant to R.S. 24:513 B.(3)**

**Condition:** The Tensas Parish Sheriff's audited financial statements were not completed and submitted to the Louisiana Legislative Auditor's office by the statutory date of December 31, 2025.

**Status:** This finding has been resolved.

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

Tensas Parish Sheriff  
P.O. Box 138  
St. Joseph, LA 71366

To the Tensas Parish Sheriff

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

Tensas Parish Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the 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:

**AGREED-UPON PROCEDURES**

**1) WRITTEN POLICIES AND PROCEDURES**

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
  - ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
  - iii. **Disbursements**, including processing, reviewing, and approving,

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation)
- v. **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and Expense Reimbursement** , including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)** , including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statement, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity** , including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment** , including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

## 2) BOARD OR FINANCE COMMITTEE

There is no board or committee, so this section is not applicable.

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

The prior year audit report contained one audit finding, which was corrected during the current audit period.

### **3) BANK RECONCILIATIONS**

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
  - ii. Bank reconciliations include evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and,
  - iii. Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

The agency provided me with a certified list of all bank accounts. February, 2025 was randomly selected to be tested. For the 5 bank accounts selected for testing it was determined that all bank reconciliations were performed by an outside consultant and reviewed by the accounts payable deputy. There was not sufficient evidence that the reconciliations are performed within 60 days of the bank statement date. All of the 5 accounts selected to test had outstanding reconciling items over 12 months.

#### 4) COLLECTIONS

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

- i. Employees responsible for cash collections do not share cash drawers/registers.
- ii. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

The Tensas Parish Sheriff's office has surety bond coverage for the sheriff's office employees that handle cash and cash equivalents.



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

- i. Observe that receipts are sequentially pre-numbered.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

## **5) NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)**

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
- ii. At least two employees are involved in processing and approving payments to vendors.
- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
- v. Only employee/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

## **6) CREDIT CARDS/DEBIT CARDS/FUEL CARDS/PURCHASE CARDS (CARDS)**

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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



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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

## 7) TRAVEL AND EXPENSE REIMBURSEMENT

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policies and procedures #1A(vii); and

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

## 8) CONTRACTS

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
- iii. If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval);
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

## 9) PAYROLL AND PERSONNEL

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
- iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

## **10) ETHICS (EXCLUDING NONPROFITS)**

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

## 11) DEBT SERVICE

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

## 12) FRAUD NOTICE

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

## 13) INFORMATION TECHNOLOGY DISASTER RECOVERY/BUSINESS CONTINUITY

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

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

#### **14) PREVENTION OF SEXUAL HARASSMENT**

- A. Using the 5 randomly selected employees/officials from procedure #9A under "Payroll and Personnel" above, 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.

There were no exceptions noted in the prior year, therefore no testing required for the current year.



- 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).

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- 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 it 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.


There were no exceptions noted in the prior year, therefore no testing required for the current year.

I was engaged by Tensas Parish Sheriff to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs.

Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of Tensas Parish Sheriff and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

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



Mary Jo Finley, CPA  
November 26, 2025



ROB RUSHING  
Sheriff & Tax Collector

TENSAS PARISH SHERIFF'S DEPARTMENT

P. O. Box 138  
St. Joseph, Louisiana 71366

NEWELLTON 318-467-5927  
ST. JOSEPH 318-766-3499  
WATERPROOF 318-749-3275

TO: Louisiana Legislative Auditors

FROM: Robert L. Rushing  
Tensas Parish Sheriff

Re: Recap of AUP Exceptions

As the Sheriff, in response to 3 A. iii outstanding checks, I am researching this matter to solve any issue.

Referring to 3 A. i I have new personnel ensuring that reconciliation is done with 60 days of the statement date.

Thank you,

A handwritten signature in blue ink that reads 'Robert L. Rushing'.

Robert L. Rushing  
Sheriff Tensas Parish