

UNION PARISH SHERIFF
Farmerville, Louisiana

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

UNION PARISH SHERIFF
Farmerville, Louisiana
Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 2025
With Supplemental Information Schedules

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Farmerville, Louisiana
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Farmerville, Louisiana
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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Independent Auditor's Report

UNION PARISH SHERIFF
Farmerville, Louisiana

Opinions

I have audited the accompanying financial statements of the governmental activities, major fund, fiduciary funds, and aggregate remaining fund information of the Union Parish Sheriff, a component unit of the Union 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 Union 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, major fund, fiduciary funds, and aggregate remaining fund information of the Union Parish Sheriff as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for 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 Union 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.

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 Union Parish Sheriff's ability

UNION PARISH SHERIFF
Farmerville, Louisiana
Independent Auditor's Report,
June 30, 2025

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 Union 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 financials statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Union Parish Sheriff's ability to continue as a going concern for a reasonable period of time.

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

UNION PARISH SHERIFF
Farmerville, Louisiana
Independent Auditor's Report,
June 30, 2025

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 Union Parish Sheriff's basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head, the combining nonmajor fund financial statements, 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, the combining nonmajor fund financial statements, affidavit, and Justice System Funding Schedules for Collecting/Disbursing are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued a report dated July 31, 2025, on my consideration of the Union 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

UNION PARISH SHERIFF
Farmerville, Louisiana
Independent Auditor's Report,
June 30, 2025

effectiveness of the Union 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 Union 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 July 31, 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
July 31, 2025

**REQUIRED SUPPLEMENTARY INFORMATION
PART I**

UNION PARISH SHERIFF
Farmerville, Louisiana

Management's Discussion and Analysis
June 30, 2025

As management of the Union Parish Sheriff, I offer readers of the Union Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Union 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 Union Parish Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Union 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 Union 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 Union 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 Union 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 Union Parish Sheriff adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided 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 Union 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 Union Parish Sheriff's performance.

The combining schedules for nonmajor governmental funds are presented immediately following the required supplementary information.

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 Union Parish Sheriff exceeded liabilities by \$5,336,614. Approximately 64% of the Union Parish Sheriff's net position reflects its investment in capital assets (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.

An additional portion of the Union Parish Sheriff's net position represents resources that are subject to external restrictions (e.g., debt service). The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the Union Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets included in the statement of net position.

STATEMENT OF NET POSITION

ASSETS	2025	2024
Cash and cash equivalents	\$6,209,520	\$6,042,586
Receivables	368,447	362,393
Prepays	23,779	17,614
Due from other funds	23,018	13,444
Capital assets (net of accumulated depreciation)	3,921,377	3,671,103
TOTAL ASSETS	\$10,546,141	\$10,107,140

DEFERRED OUTFLOWS OF RESOURCES

Pension and OPEB related	<u>\$2,193,920</u>	<u>\$3,069,702</u>
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LIABILITIES

Accounts payable	27,086	45,505
Salaries payable	35,565	43,497
Due to other funds		45,490
Withholdings payable	5,533	9,010
Federal revenue bonds payable	502,447	512,509
Interest payable	18,996	19,377
Compensated absences payable	156,297	124,971
Net pension liability	1,665,386	2,463,090
Net OPEB obligation	<u>3,427,948</u>	<u>3,867,463</u>
TOTAL LIABILITIES	<u>5,839,258</u>	<u>7,130,912</u>

DEFERRED INFLOWS OF RESOURCES

Pension and OPEB	<u>1,564,189</u>	<u>999,135</u>
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NET POSITION

Invested in capital assets, net of related debt	3,418,930	3,158,594
Unrestricted	<u>1,917,684</u>	<u>1,888,201</u>
TOTAL NET POSITION	<u>\$5,336,614</u>	<u>\$5,046,795</u>

STATEMENT OF ACTIVITIES

Public safety:	<u>2025</u>	<u>2024</u>
Personal services	\$3,790,025	\$3,936,048
Operating services	890,549	819,478
Materials and supplies	391,006	337,752
Travel	75,126	56,157
Depreciation expense	370,312	262,340
Debt service interest	<u>20,757</u>	<u>21,172</u>
Total Program Expenses	<u>5,537,775</u>	<u>5,432,947</u>
Program revenues:		
Charges for services:		
Civil and criminal fees	125,904	137,433
Commissions on license and taxes	92,574	81,960
Court attendance	7,708	5,814
Transportation of prisoners	10,832	17,979
Bond fees	11,042	29,838
Accident reports	<u>4,538</u>	<u>8,366</u>
Total program revenues	<u>252,598</u>	<u>281,390</u>
Net Program Expenses	<u>(5,285,177)</u>	<u>(5,151,557)</u>
General revenues:		
Taxes:		
Ad valorem	1,015,454	878,939
Sales	3,549,677	3,421,800
Grants and contributions not restricted to specific programs:		
Federal sources	111,438	85,894
State sources	306,148	315,562
Local	226,635	114,022
Interest earned	239,826	248,200
Miscellaneous	120,313	127,265
Special items:		
Gain (loss) on disposal of assets	<u>5,505</u>	<u>37,250</u>
Total general revenues	<u>5,574,996</u>	<u>5,228,932</u>
Change in Net Position	289,819	77,375

NET POSITION

Beginning of year
End of year

<u>\$5,046,795</u>	<u>\$4,969,420</u>
<u>\$5,336,614</u>	<u>\$5,046,795</u>

Financial Analysis of the Government's Funds

As noted earlier, the Union 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 balances of \$6,556,580 showed an increase of \$264,045 over June 30, 2024. The General Fund's balance of \$6,471,810 showed an increase of \$260,957 from the 2024 balance of \$6,210,853.

General Fund Budgetary Highlights

There was no budget amendment for the current year.

Capital Asset and Debt Administration

Capital assets. The Union Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2025, amounts to \$3,921,377 net of accumulated depreciation). This investment includes vehicles, furniture, and equipment. The increase in capital assets for the year was \$647,603. There were decreases of \$90,227 during the current year.

Long-term debt. At the end of the fiscal year, Union Parish Sheriff had total debt outstanding of \$5,752,078 in the form of compensated absences of \$156,297, federal revenue bonds of \$502,447, Net Pension liability of \$1,665,386 and net OPEB obligation of \$3,427,948. The Union 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.

Requests for Information

This financial report is designed to provide a general overview of the Union 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 Union Parish Sheriff, 710 Holder Road, Farmerville, LA 71241.

BASIC FINANCIAL STATEMENTS

Statement A**UNION PARISH SHERIFF
Farmerville, Louisiana****STATEMENT OF NET POSITION
June 30, 2025****ASSETS**

Cash and cash equivalents	\$6,209,520
Receivables	368,447
Prepays	23,779
Due from other funds	23,018
Capital assets (net of accumulated depreciation)	<u>3,921,377</u>
TOTAL ASSETS	<u>10,546,141</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension and OPEB related	<u>2,193,920</u>
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LIABILITIES

Accounts payable	27,086
Salaries payable	35,565
Withholdings payable	5,533
Interest payable	18,996
Federal Revenue Bonds:	
Due within one year	10,477
Due in more than one year	491,970
Compensated absences payable	156,297
Net Pension Liability	1,665,386
Net OPEB obligation	<u>3,427,948</u>
TOTAL LIABILITIES	<u>5,839,258</u>

DEFERRED INFLOWS OF RESOURCES

Pension and OPEB related	<u>1,564,189</u>
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NET POSITION

Invested in capital assets, net of related debt	3,418,930
Unrestricted	<u>1,917,684</u>
TOTAL NET POSITION	<u><u>\$5,336,614</u></u>

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

Statement B

UNION PARISH SHERIFF
Farmerville, Louisiana
STATEMENT OF ACTIVITIES
June 30, 2025

Public safety:	
Personal services	\$3,790,025
Operating services	890,549
Materials and supplies	391,006
Travel	75,126
Depreciation expense	370,312
Debt service interest	20,757
Total Program Expenses	<u>5,537,775</u>
Program revenues:	
Charges for services:	
Civil and criminal fees	125,904
Commissions on license and taxes	92,574
Court attendance	7,708
Transportation of prisoners	10,832
Bond fees	11,042
Accident reports	4,538
Total program revenues	<u>252,598</u>
Net Program Expenses	<u>(5,285,177)</u>
General revenues:	
Taxes:	
Ad valorem	1,015,454
Sales	3,549,677
Grants and contributions not restricted to specific programs:	
Federal sources	111,438
State sources	306,148
Local	226,635
Interest earned	239,826
Miscellaneous	120,313
Special item -	
Gain (loss) on disposal of assets	<u>5,505</u>
Total general revenues	<u>5,574,996</u>
Change in Net Position	289,819
NET POSITION	
Beginning of year	<u>5,046,795</u>
End of year	<u><u>\$5,336,614</u></u>

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

Statement C

UNION PARISH SHERIFF
Farmerville, Louisiana
GOVERNMENTAL FUND

Balance Sheet, June 30, 2025

	General Fund	Non Major Funds	Total
ASSETS			
Cash and cash equivalents	\$6,124,750	\$84,770	\$6,209,520
Receivables	368,447		368,447
Prepays	23,779		23,779
Due from other funds	23,018		23,018
TOTAL ASSETS	<u>\$6,539,994</u>	<u>\$84,770</u>	<u>\$6,624,764</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$27,086		\$27,086
Salaries payable	35,565		35,565
Withholdings payable	5,533		5,533
Total Liabilities	68,184	NONE	68,184
Fund balance:			
Restricted		\$84,770	84,770
Non spendable	23,779		23,779
Unassigned	6,448,031		6,448,031
Total fund balance	6,471,810	84,770	6,556,580
TOTAL LIABILITIES AND FUND BALANCE	<u>\$6,539,994</u>	<u>\$84,770</u>	<u>\$6,624,764</u>

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

UNION PARISH SHERIFF
Farmerville, Louisiana

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

For the Year Ended June 30, 2024

Total Fund Balances at June 30, 2024 - Governmental Funds (Statement C)		\$6,556,580
Deferred outflows of resources		2,193,920
Cost of capital assets at June 30, 2024	\$7,547,206	
Less: Accumulated depreciation as of June 30, 2024	<u>(3,625,829)</u>	3,921,377
Long-term liabilities at June 30, 2024 -		
Compensated absences payable	(156,297)	
Revenue bonds payable	(502,447)	
Interest payable	(18,996)	
Net Pension liability	(1,665,386)	
Net OPEB obligation	<u>(3,427,948)</u>	(5,771,074)
Deferred inflows of resources		<u>(1,564,189)</u>
Net Position at June 30, 2024 (Statement A)		<u><u>\$5,336,614</u></u>

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

UNION PARISH SHERIFF
Farmerville, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance

For the Year Ended June 30, 2024

	General Fund	Non Major Funds	TOTAL
REVENUES			
Taxes:			
Ad valorem	\$1,015,454		\$1,015,454
Sales	3,549,677		3,549,677
Intergovernmental revenues:			
Federal grants	111,438		111,438
State grants:			
State supplemental pay	198,783		198,783
State revenue sharing (net)	102,460		102,460
Other state grants	4,905		4,905
Local grants	226,635		226,635
Fees, charges, and commissions for services:			
Civil and criminal fees	125,904		125,904
Commissions on licenses and taxes	92,574		92,574
Court attendance	7,708		7,708
Transportation of prisoners	10,832		10,832
Bond fees	11,042		11,042
Accident reports	4,538		4,538
Use of money and property	236,738	\$3,088	239,826
Other	120,313		120,313
Total revenues	<u>5,819,001</u>	<u>3,088</u>	<u>5,822,089</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	3,555,082		3,555,082
Operating services	890,549		890,549
Materials and supplies	391,006		391,006
Travel and other charges	75,126		75,126
Debt Service	31,200		31,200
Capital outlay	647,603		647,603
Total expenditures	<u>5,590,566</u>	<u>NONE</u>	<u>5,590,566</u>

(Continued)

Statement D

UNION PARISH SHERIFF
Farmerville, Louisiana
GOVERNMENTAL FUND - GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance

	General Fund	Non Major Funds	TOTAL
EXCESS OF REVENUES OVER EXPENDITURES	\$228,435	\$3,088	\$231,523
OTHER FINANCING SOURCE:			
Proceeds from disposal of assets	32,522		32,522
Total other financing source	32,522	NONE	32,522
EXCESS OF REVENUES AND OTHER SOURCE OVER OVER EXPENDITURES	260,957	3,088	264,045
FUND BALANCE AT BEGINNING OF YEAR	6,210,853	81,682	6,292,535
FUND BALANCE AT END OF YEAR	\$6,471,810	\$84,770	\$6,556,580

(Concluded)

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

UNION PARISH SHERIFF
Farmerville, 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)	\$264,045
Amounts reported for governmental activities in the Statement of Activities are different because:	
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:	277,291
Governmental funds do not report gain or loss on disposition of assets. In the Statement of Activities, gain on disposition of assets increased when the asset is disposed.	(27,017)
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.	381
Payments of long-term debt, including bonds, 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.	10,062
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.	(130,897)
In the Statement of Activities, certain operating expenses - compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).	(31,326)
Non-employer contributions to cost-sharing pension plan	147,544
Pension expense associated with cost-sharing pension plan	<u>(220,264)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$289,819</u></u>

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

UNION PARISH SHERIFF
Farmerville, Louisiana
Statement of Fiduciary Net Position
Agency Funds

June 30, 2025

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	TOTAL
ASSETS				
Cash and equivalents	\$91,616	\$73,824	\$201,347	\$366,787
Total Assets	<u>\$91,616</u>	<u>\$73,824</u>	<u>\$201,347</u>	<u>\$366,787</u>
LIABILITIES				
Unsettled deposits due to:				
Other funds		\$2,058	\$20,960	\$23,018
Others	\$91,616	71,766	180,387	343,769
Total Liabilities	<u>\$91,616</u>	<u>\$73,824</u>	<u>\$201,347</u>	<u>\$366,787</u>

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

UNION PARISH SHERIFF
Farmerville, Louisiana
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2025

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	<u>\$122,624</u>	<u>\$44,346</u>	<u>\$184,078</u>	<u>\$351,048</u>
ADDITIONS				
Deposits:				
Sheriff's sales		333,636		333,636
Fines and costs			523,643	523,643
Garnishments		157,596		157,596
Other additions		40,656		40,656
Taxes, fees, etc.,	<u>14,973,170</u>			<u>14,973,170</u>
Total additions	<u>14,973,170</u>	<u>531,888</u>	<u>523,643</u>	<u>16,028,701</u>
Total	<u>15,095,794</u>	<u>576,234</u>	<u>707,721</u>	<u>16,379,749</u>
REDUCTIONS				
Deposits settled to:				
Louisiana Forestry Commission	28,922			28,922
Louisiana Tax Commission	16,720			16,720
Union Parish:				
Sheriff's General Fund	1,123,018	101,878	69,961	1,294,857
Police Jury	3,520,487		142,351	3,662,838
School Board	6,507,934			6,507,934
Assessor	883,939			883,939
Clerk of Court	2,730	13,288	31,452	47,470
East Union Hospital	798,819			798,819
Tri-Ward Hospital	308,856			308,856
Ward Five Fire District	372,723			372,723
Spencer-West Sterlington Fire District	6,197			6,197
District 7 Fire District	118,709			118,709
District 1 Fire District	353,467			353,467
Northeast Union Fire District	90,603			90,603
North Union Fire District	34,436			34,436
Bernice Fire District	95,761			95,761
Spearsville Fire District	59,006			59,006
Sadie-Tiger Fire District	16,050			16,050
Municipalities			1,593	1,593
Pension funds	414,642			414,642

(Continued)

UNION PARISH SHERIFF
Farmerville, Louisiana
Statement of Changes in Fiduciary Net Position

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL	TOTAL
REDUCTIONS: (CONTD.)				
Deposits settled to: (Contd.)				
District attorney			\$71,833	\$71,833
Indigent defender board			71,074	71,074
LA Rehabilitation Service			1,590	1,590
Judicial district court			51,810	51,810
Litigants		\$366,951	1,798	368,749
North Louisiana Crime Lab			43,206	43,206
Louisiana Commission on Law Enforcement			6,418	6,418
Redemptions	\$94,797			94,797
Other reductions	<u>156,362</u>	<u>22,351</u>	<u>34,248</u>	<u>212,961</u>
Total reductions	<u>15,004,178</u>	<u>504,468</u>	<u>527,334</u>	<u>16,035,980</u>
UNSETTLED DEPOSITS AT END OF YEAR	<u><u>\$91,616</u></u>	<u><u>\$71,766</u></u>	<u><u>\$180,387</u></u>	<u><u>\$343,769</u></u>

(Concluded)

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

UNION PARISH SHERIFF
Farmerville, 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, sportsmen licenses, 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 Union 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 Union Parish Police Jury is the financial reporting entity for Union 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 Union Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

UNION PARISH SHERIFF

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

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 parish courthouse 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 Union 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 Union 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 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 is reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position.

UNION PARISH SHERIFF

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

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:

Governmental Fund Type

Major Fund - General Fund - 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.

Non-Major Funds - The State Construction Fund accounts for the remaining funds used for construction of the sheriff's office. The USDA Contingency Reserve and USDA Debt Service Funds account for funds to be held in accordance with debt service requirements.

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 modified 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

UNION PARISH SHERIFF

Farmerville, 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.

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.

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

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

law and national banks having principal offices in Louisiana. At June 30, 2025, the sheriff has cash and equivalents (book balances) totaling \$6,576,307 follows:

Demand deposits	\$6,575,207
Petty cash	<u>1,100</u>
Total	<u><u>\$6,576,307</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>\$6,759,491</u>
Federal deposit insurance	\$727,465
Pledged securities (uncollateralized)	<u>8,366,759</u>
Total	<u><u>\$9,094,224</u></u>

F. SALES TAX

The voters of the parish approved the continuance of a ½ of one percent sales and use tax and to levy an additional ½ of one percent sales and use tax for ten (10) years, beginning April 1, 2002. This sales tax was renewed beginning April 1, 2012 for a period of ten (10) years. This sales tax was renewed again beginning April 1, 2022 for a period of ten (10) years. The proceeds of the sales tax are dedicated for the purpose of providing additional funding for the law enforcement district. The sheriff's office has entered into an agreement with the Lincoln Parish Sales and Use Tax Commission for collection of the tax. For its services, the tax commission receives one and one-eighths per cent (1-1/8%) of gross collections for the year ended June 30, 2025.

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

G. 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 \$1000 or more 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 assets, other than land, are depreciated using the straight-line method over the following useful lives:

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

H. VACATION, SICK LEAVE, HOLIDAY AND K-TIME

All employees are granted from one to two weeks 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 earned at a rate of eight hours per month, and may not be accumulated and carried forward to succeeding years. All employees that are not salaried are allowed to earn holiday and k-time and carry forward to subsequent years. Holiday and K-time are compensatory upon retirement or termination.

I. 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.

J. PENSION PLANS

The Union 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

UNION PARISH SHERIFF

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

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

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

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

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.

UNION PARISH SHERIFF

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

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.

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 \$6,448,031. 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.

O. 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.

P. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. LEVIED TAXES

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

Constitutional	5.70	indefinite
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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 20
Total taxes due	December 31

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

Penalties & interest added
Tax Sale

January 3 of ensuing year
June 11 of ensuing year

The assessed value was \$221,207,557 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 \$40,137,890 of the total assessed value. The following are the principal taxpayers for the parish:

	2024 Assessed Valuation	% of Total Assessed Valuation
Midcontinent Express Pipeline, LLC	\$11,326,100	5.12%
Foster Farms LLC	9,288,715	4.20%
Gulf South Pipeline Company	7,978,890	3.61%
Claiborne Electric Cooperative, Inc.	5,781,780	2.61%
Lumen Technologies Service Group, LLC	5,612,032	2.54%
Total	<u>\$39,989,541</u>	<u>18.08%</u>

3. RECEIVABLES

The receivables of \$368,447 at June 30, 2025, are as follows:

<u>Class of receivables:</u>	<u>General Fund</u>
Taxes - Ad Valorem Tax	\$3,053
Taxes - Sales Tax	322,689
Federal grants	14,039
State grants	16,800
Civil and criminal fees	<u>11,866</u>
Total	<u>\$368,447</u>

4. ON-BEHALF PAYMENTS

Certain employees of the Union 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 \$198,783 and \$198,153 respectively. Amounts different due to pay dates, and receivables and payables.

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

5. CHANGES IN CAPITAL ASSETS

A summary of changes in office furnishings, vehicles, and equipment follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$358,375			\$358,375
Buildings	3,843,278			3,843,278
Vehicles	1,256,700	\$394,474	(\$67,934)	1,583,240
Furniture and equipment	1,269,962	253,129	(22,293)	1,500,798
Improvements other than buildings	261,515			261,515
Total assets	6,989,830	647,603	(90,227)	7,547,206
Less accumulated depreciation	3,318,727	370,312	(63,210)	3,625,829
Net capital assets	<u>\$3,671,103</u>	<u>\$277,291</u>	<u>NONE</u>	<u>\$3,921,377</u>

Depreciation expense of \$370,312 was charged to the public safety function.

6. PENSION PLAN

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.

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.

UNION PARISH SHERIFF

Farmerville, 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 Union 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

UNION PARISH SHERIFF

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

For 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.

UNION PARISH SHERIFF

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

Survivor Benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the 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 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.

UNION PARISH SHERIFF

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Notes to the Financial Statements (Continued)

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 11.5%.

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 \$147,544.

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 Union Parish Sheriff's contributions to the Fund for the years ended June 30, 2025 and 2024 were \$285,294 and \$258,897, respectively, equal to the required contributions for each year.

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

For the years ending June 30, 2024 and 2023, the Sheriff reported a liability of \$2,463,090 and \$2,232,821, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023 and 2022, 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, 2023, the Sheriffs' proportion was .280 percent, which was an increase of .0056 from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Sheriff recognized pension expense of \$803,713. 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	\$330,681	\$37,820
Changes in assumptions	84,438	
Net difference between projected and actual earnings on pension plan		157,126
Changes in employer's proportion of beginning NPL	26,215	25,088
Differences between employer and proportionate share of contributions	\$758	\$6,904
Sheriff contributions subsequent to the measurement date	285,294	
Total	\$727,386	\$226,938

UNION PARISH SHERIFF

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

\$285,294 reported as deferred outflows of resources related to pensions resulting from the Union 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2025	\$43,660
2026	419,604
2027	(107,384)
2028	(140,725)
Total	215,155

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	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
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

UNION PARISH SHERIFF

Farmerville, Louisiana

Notes to the Financial Statements (Continued)

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

The 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%		6.13
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.

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

	1% Decrease (5.85%)	Current Discount Rate (6.85%)	1% Increase (7.85%)
Sheriffs' proportionate share of the net pension liability	\$3,605,912	\$1,665,386	\$533

7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description. The Union Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Union 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 for employees hired on or after January 1, 2012, age 55 and 30 years of service, or age 60 and 20 years of service, or age 62 with 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer for amount \$10,000. Insurance coverage amounts are reduced to 75% of the original amount at age 65, then to 50% of the original amount at age 70, though not below amount \$10,000.

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

Inactive employees or beneficiaries currently receiving benefit payments	16
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	49
Total employees	<u>65</u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$3,427,948 as of the measurement date June 30, 2025, the end of the fiscal year.

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

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

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index 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	\$3,867,463
Changes for the year:	
Service cost	79,392
Interest	153,551
Differences between expected and actual experience	120,295
Changes of assumptions	(660,319)
Benefit payments and net transfers	(132,434)
Net Changes	<u>(439,515)</u>
Balance at June 30, 2025	<u>\$3,427,948</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	\$3,966,157	\$3,427,948	\$2,992,457

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:

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

	1.0% Decrease (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
<u>Total OPEB liability</u>	<u>\$2,996,648</u>	<u>\$3,427,948</u>	<u>\$3,959,554</u>

**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 \$263,331. At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual expenditures	\$926,495	(\$240,609)
Changes in assumptions	540,041	(1,096,641)
Total	<u>\$1,466,536</u>	<u>(\$1,337,250)</u>

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

<u>Year ended June 30:</u>	
2026	\$30,387
2027	303,878
2028	(6,122)
2029	(6,122)
2030	(162,564)
Thereafter	\$243,318

8. LONG TERM OBLIGATIONS

At June 30, 2025, the sheriff has an outstanding issue of federal long-term revenue bonds. In 2011 the sheriff sold a revenue bond to the United States Department of Agriculture, Farmers Home Administration. The issue dated July 22, 2011 was for \$600,000. The issue bears interest at 4.125 per cent per annum. Principal and interest are to be repaid in annual payments of \$31,200 through July 22, 2051. All long-term debt is to be repaid from the revenues derived from the operation of the civil and criminal divisions of the sheriffs office.

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

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

	Revenue Bonds	Compensated Absences	Total
Long-term obligations, June 30, 2024	\$512,509	\$124,971	\$637,480
Additions		86,098	86,098
Deletions	(10,061)	(67,172)	(77,233)
Adjustments		12,400	12,400
Long-term obligations, June 30, 2025	<u>\$502,448</u>	<u>\$156,297</u>	<u>\$658,745</u>

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

\$600,000 - dated July 22, 2011. The principal is due in annual installments of \$31,200 July 22, 2051, with interest of 4.125 per cent. Debt retirement payments are made from the Sheriff's General Fund.

\$502,448

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

Year	Principal	Interest	Total
2025	\$10,477	\$20,723	\$31,200
2026	10,909	20,291	31,200
2027	11,359	19,841	31,200
2028	11,827	19,373	31,200
2029	12,315	18,885	31,200
2030-2034	69,628	86,372	156,000
2035-2039	85,224	70,776	156,000
2040-2044	104,312	51,688	156,000
2045-2049	127,676	28,324	156,000
2050-2051	58,721	3,679	62,400
Total	<u>\$502,448</u>	<u>\$339,952</u>	<u>\$842,400</u>

9. DUE FROM/TO OTHER FUNDS

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

	Due From	Due To
General Fund	\$23,018	
Custodial Funds:		
Tax Collector		\$2,058
Civil Fund		20,960
Criminal Fund		
Total	<u>\$23,018</u>	<u>\$23,018</u>

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

10. TAX COLLECTOR ENDING CASH BALANCE

At June 30, 2025, the tax collector has cash and equivalents (book balances) totaling \$91,616 as follows:

Ad valorem taxes	\$39,342
Protest taxes	16,198
Interest on tax account	369
Interest on protest taxes	3,363
Interest on delinquent taxes	2,753
Costs	<u>29,591</u>
Total	<u><u>\$91,616</u></u>

11. 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	\$33,951
Louisiana Tax Commission	16,689
Union Parish Assessor	876,747
Union Parish Police Jury	3,256,851
Union Parish School Board	6,402,929
Union Parish Sheriff	1,005,527
East Union Hospital	791,796
Tri Ward Hospital	296,443
Ward 5 Fire District	371,515
District 7 Fire District	117,925
District 1 Fire District	351,794
Northeast Union Fire District	90,185
North Union Fire District	34,445
Bernice Fire District	95,121
Spearsville Fire District	58,688
Sadie-Tiger Bend Fire District	16,056
Pension funds	<u>406,455</u>
Total	<u><u>\$14,223,117</u></u>

12. 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:

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements (Continued)

Louisiana Forestry Service	\$4
Union Parish Assessor	10,229
Union Parish Police Jury	39,311
Union Parish School Board	77,285
Union Parish Sheriff	11,732
East Union Hospital	10,823
Tri Ward Hospital	1,180
Ward 5 Fire District	1,159
District 7 Fire District	5,165
District 1 Fire District	2,077
North Union Fire District	94
Northeast Union Fire District	9,062
Bernice Fire District	145
Spearsville Fire District	857
Sadie-Tiger Fire District	204
Total	<u>\$169,327</u>

The majority of uncollected taxes consist of gas and oil wells and moveable property. The Sheriff has hired an outside firm to collect outstanding taxes. There are also several assessments that have been determined to be 'no property found', but the assessor has not removed it from the tax roll.

13. LITIGATION AND CLAIMS

At June 30, 2025, the Union Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

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

The Union Parish Sheriff's office is located in a building outside of the courthouse. The cost of maintaining and operating the sheriff's office is paid by the Union Parish Sheriff's office. The Union Parish Police Jury donated the land for the site of the sheriff's office.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

UNION PARISH SHERIFF
Farmerville, Louisiana

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

	ORIGINAL/FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes:			
Ad valorem	\$855,000	\$1,015,454	\$160,454
Sales	2,800,000	3,549,677	749,677
Intergovernmental revenues:			
Federal grants - federal revenue	77,953	111,438	33,485
State grants:			
State supplemental pay	223,200	198,783	(24,417)
State revenue sharing (net)	102,229	102,460	231
Other state grant		4,905	4,905
Local grant	117,751	226,635	108,884
Fees, charges, and commissions for services:			
Civil and criminal fees	126,000	125,904	(96)
Commissions on licenses and taxes		92,574	92,574
Court attendance	2,000	7,708	5,708
Transportation of prisoners	10,000	10,832	832
Bond fees	23,000	11,042	(11,958)
Accident reports	10,000	4,538	(5,462)
Use of money and property	100,000	236,738	136,738
Other revenue	10,000	120,313	110,313
Total revenues	<u>4,457,133</u>	<u>5,819,001</u>	<u>1,361,868</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and benefits	3,569,521	3,555,082	14,439
Operating services	915,783	890,549	25,234
Materials and supplies	419,000	391,006	27,994
Travel and other charges	82,849	75,126	7,723
Debt service	31,200	31,200	
Capital outlay	586,011	647,603	(61,592)
Total expenditures	<u>5,604,364</u>	<u>5,590,566</u>	<u>13,798</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(1,147,231)</u>	<u>228,435</u>	<u>1,375,666</u>

(Continued)

UNION PARISH SHERIFF
 Farmerville, Louisiana
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND

	ORIGINAL/FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
OTHER FINANCING SOURCES-			
Proceeds from disposal of assets	\$25,000		(\$25,000)
Proceeds from insurance	15,000	\$32,522	17,522
Total financing sources	40,000	32,522	(7,478)
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(1,107,231)	260,957	1,368,188
FUND BALANCES AT BEGINNING OF YEAR	5,096,811	6,210,853	1,114,042
FUND BALANCES AT END OF YEAR	\$3,989,580	\$6,471,810	\$2,482,230

(Concluded)

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

UNION PARISH SHERIFF
Farmerville, Louisiana

NOTE 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 Union 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. There were no budget amendments for the current audit period.

Schedule 2

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

Total OPEB Liability	2018	2019	2020	2021	2022	2023	2024	2025
Service cost	\$69,653	\$34,057	\$50,807	\$68,696	\$68,516	\$42,598	\$42,475	\$79,392
Interest	77,967	76,754	92,118	94,385	101,422	136,535	150,344	153,551
Changes of benefits terms	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
Differences between expected and actual experience	(33,493)	489,612	523,659	306,255	7,338	247,310	(303,856)	120,295
Changes of assumptions	NONE	137,789	1,040,770	37,130	(908,546)	(64,765)	6,267	(660,319)
Benefit payments	(92,837)	(97,943)	(77,447)	(81,707)	(94,337)	(99,526)	(125,530)	(132,434)
Net change in total OPEB liability	21,290	640,269	1,629,907	424,759	(825,607)	262,152	(230,300)	(439,515)
Total OPEB liability - beginning	1,944,993	1,966,283	2,606,552	4,236,459	4,661,218	3,835,611	4,097,763	3,867,463
Total OPEB liability - ending	<u>\$1,966,283</u>	<u>\$2,606,552</u>	<u>\$4,236,459</u>	<u>\$4,661,218</u>	<u>\$3,835,611</u>	<u>\$4,097,763</u>	<u>\$3,867,463</u>	<u>\$3,427,948</u>
Covered employee payroll	\$989,684	\$1,019,375	\$1,604,537	\$1,652,673	\$1,790,231	\$1,843,938	\$2,157,761	\$2,222,494
Net OPEB liability as a percentage of covered-employee payroll	198.68%	255.70%	264.03%	282.04%	214.25%	222.23%	179.24%	154.24%
<i>Benefit Changes</i>	None	None	None	None	None	None	None	None
<i>Changes in Assumptions:</i>								
<i>Discount Rate:</i>	3.87%	3.50%	2.21%	2.16%	3.54%	3.65%	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>	5.50%	5.50%	4.5% to 5.5%	4.5% to 5.5%	4.5% to 5.5%	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.

Union 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	0.304057%	\$1,204,067	\$2,120,709	56.78%	87.34%
2015	0.331117%	\$1,475,960	\$2,204,600	66.95%	86.61%
2016	0.313717%	\$1,991,129	\$2,142,581	92.93%	82.09%
2017	0.294745%	\$1,276,327	\$2,040,628	62.55%	88.49%
2018	0.285070%	\$1,093,143	\$1,962,804	55.69%	90.41%
2019	0.270146%	\$1,277,852	\$1,890,011	67.61%	88.91%
2020	0.259876%	\$1,798,642	\$1,918,509	93.75%	84.76%
2021	0.270011%	(\$133,804)	\$1,967,131	(6.80)%	100.04%
2022	0.274712%	\$2,232,821	\$2,040,271	109.44%	83.90%
2023	0.280286%	\$2,463,090	\$2,263,186	108.83%	83.94%
2024	0.275629%	\$1,665,386	\$2,251,279	73.98%	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.

Union Parish Sheriff
Schedule of Employer Contributions to Pension
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	\$294,556	\$294,556	\$0	\$2,120,709	13.89%
2015	\$314,156	\$314,156	\$0	\$2,204,600	14.25%
2016	\$294,605	\$294,605	\$0	\$2,142,581	13.75%
2017	\$270,383	\$270,383	\$0	\$2,040,628	13.25%
2018	\$250,257	\$250,257	\$0	\$1,962,804	12.75%
2019	\$231,526	\$231,526	\$0	\$1,890,011	12.25%
2020	\$235,017	\$235,017	\$0	\$1,918,509	12.25%
2021	\$240,974	\$240,974	\$0	\$1,967,131	12.25%
2022	\$249,933	\$249,933	\$0	\$2,040,271	12.25%
2023	\$260,266	\$260,266	\$0	\$2,263,186	11.50%
2024	\$258,897	\$258,897	\$0	\$2,251,279	11.50%

* 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 UNION

**AFFIDAVIT
DUSTY J. GATES, SHERIFF OF UNION PARISH**

BEFORE ME, the undersigned authority, personally came and appeared, DUSTY J. GATES, SHERIFF OF UNION PARISH, State of Louisiana, who after being duly sworn, deposed and said:

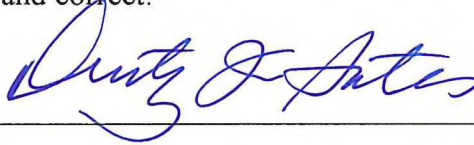
The following information is true and correct:

\$91,616 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.



DUSTY J. GATES, SHERIFF
SHERIFF & EX-OFFICIO TAX COLLECTOR

SWORN to and subscribed before me, Notary, this 31st day of July, 2025, in my office in Farmerville, Louisiana.



MARLA CALTON, NOTARY PUBLIC #157684
UNION PARISH, LOUISIANA

**Marla Calton
Ex-Officio Notary
In And For Union Parish, Louisiana
ID # 157684**

UNION PARISH SHERIFF
Farmerville, LouisianaSchedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2025

DUSTY GATES, SHERIFF

PURPOSE	AMOUNT
Salary	\$187,005
Expense Allowance	18,701
Benefits-insurance	12,280
Benefits-retirement	23,474
Benefits-other	3,075
Cellphone	617
Registration fees	858
Housing and lodging	3,709
Membership dues - other	35
Membership dues-Sheriffs Association	16,207
Other amounts	495

See independent auditor's report.

UNION PARISH SHERIFF
Farmerville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended June 30, 2025

NON MAJOR FUNDS

STATE CONSTRUCTION FUND

The State Construction Fund was used for the cost of construction of the law enforcement building with proceeds from Facilities Planning and Control grants.

USDA CONTINGENCY RESERVE FUND

The USDA Contingency Reserve Fund may be used for unusual or extraordinary maintenance, repairs, replacements, and extensions and for the cost of improvements to the building.

USDA DEBT SERVICE FUND

This fund is used to pay bond principal and interest as they become due.

UNION PARISH SHERIFF
Farmerville, Louisiana
GOVERNMENTAL FUND TYPE - NON MAJOR FUNDS

Combining Balance Sheet, June 30, 2025

	State Construction Fund	USDA Contingency Reserve	USDA Debt Service Fund	TOTAL
ASSETS				
Cash	\$7,599	\$38,587	\$38,584	\$84,770
TOTAL ASSETS	<u>\$7,599</u>	<u>\$38,587</u>	<u>\$38,584</u>	<u>\$84,770</u>
FUND BALANCES				
Fund Balance - Restricted	\$7,599	\$38,587	\$38,584	\$84,770
TOTAL FUND BALANCES	<u>\$7,599</u>	<u>\$38,587</u>	<u>\$38,584</u>	<u>\$84,770</u>

See independent auditor's report.

UNION PARISH SHERIFF
Farmerville, Louisiana
GOVERNMENTAL FUND TYPE - NON MAJOR FUNDS

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances
For the Year Ended June 30, 2025

	State Construction Fund	USDA Contingency Reserve	USDA Debt Service Fund	TOTAL
REVENUES				
Use of money and property	NONE	\$1,544	\$1,544	\$3,088
EXPENDITURES				
Operating services	NONE	NONE	NONE	NONE
EXCESS OF REVENUES OVER EXPENDITURES	NONE	1,544	1,544	3,088
FUND BALANCES AT BEGINNING OF YEAR	\$7,599	37,043	37,040	81,682
FUND BALANCES AT END OF YEAR	\$7,599	\$38,587	\$38,584	\$84,770

See independent auditor's report.

UNION PARISH SHERIFF
Farmerville, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
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
Beginning Balance of Amounts Collected	\$241,568	\$262,319
Add: Collections		
Civil Fees	93,764	72,687
Bond Fees	61,930	97,794
Asset Forfeiture/Sale	86,326	233,232
Criminal Court Costs/Fees	88,843	108,113
Criminal Fines Other	77,396	90,060
Restitution	1,090	1,428
Service/Collection Fees	21,007	24,872
Interest Earnings on Collected Balances	4,852	4,723
Other	1,075	404
Subtotal Collections	436,283	633,313
Less: Amounts Retained by Collecting Agency		
Union Parish Sheriff, Civil Fees	6,189	4,060
Union Parish Sheriff, Bond Fees	16,317	23,466
Union Parish Sheriff, Asset Forfeiture/Sale	17,112	28,223
Union Parish Sheriff, Criminal Court Costs/Fees	5,212	5,749
Union Parish Sheriff, Criminal Fines Other	9,110	10,187
Union Parish Sheriff, Service Fees	23,486	22,242
Union Parish Sheriff, Other	NONE	621
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Collection/Processing Fees Paid to 3 rd Party Entities	115,054	253,715
Civil Fee Refunds	5,988	7,955
Bond Refunds	14,650	14,500
Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	1,215	1,428
Other Disbursements to Individuals and Entities, Excluding Governments and Nonprofits	3,005	1,077
Less: Disbursements To Other Governments & Nonprofits	198,194	245,564
Subtotal Disbursements/Retainage	415,532	618,787
Total: Ending Balance of Amounts collected but not Disbursed/Retained	<u>\$262,319</u>	<u>\$276,845</u>
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	NA	\$4,316,985
Total Waivers During the Fiscal Period	\$138	NONE

See independent auditor's report.

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

Member:
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Society of Louisiana Certified
Public Accountants

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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

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*

UNION PARISH SHERIFF
Farmerville, 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 fund, the fiduciary funds and the remaining aggregate information of the Union Parish Sheriff, a component unit of the Union 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 Union Parish Sheriff's basic financial statements, and have issued my report thereon dated July 31, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Union Parish Sheriff's internal control over financial reporting(internal control) as a basis for designing 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 Union Parish Sheriff's internal control. Accordingly, I do not express an opinion on the effectiveness of the Union Parish 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.

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

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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Union 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 Union 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 Union 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
July 31, 2025

UNION PARISH SHERIFF
Farmerville, 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 Union Parish Sheriff.
2. No instances of noncompliance material to the financial statements of Union 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

**UNION PARISH SHERIFF
Farmerville, Louisiana**

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

There were no audit findings reported in the audit for the year ended June 30, 2024.

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Union Parish Sheriff
710 Holder Road
Farmerville, LA 71241

To the Union 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 Union Parish Sheriff is responsible for those C/C areas identified in the SAUPs.

Union Parish Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUP's 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.

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

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 a designated civil deputy and reviewed by the chief civil deputy or the assistant chief civil deputy. There was evidence that the reconciliations are performed within 60 days of the bank statement date. 4 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.

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

- 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).
- 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

I randomly selected 5 employees/officials and verified that 5 of the 5 employees have completed cybersecurity training.

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.

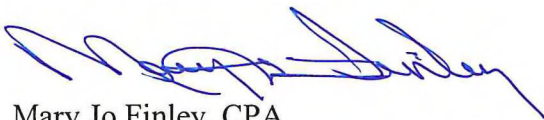
There were no exceptions noted in the prior year, therefore no testing required for the current year.

I was engaged by Union 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 Union 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
July 31, 2025



Union Parish Sheriff's Office



Dusty Gates

Sheriff and Ex-Officio Tax Collector

710 Holder Road Farmerville, LA 71241
Office (318) 368-3124 Fax (318) 608-3000
Civil Division (318) 368-2510

July 31, 2025

Louisiana Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

RE: AUP Exceptions Response

Following is the Union Parish Sheriff's Office response to the report of exceptions found during your testing performed in accordance with the LLA's Statewide Agreed-Upon Procedures:

3 – Outstanding Items

We are in the process of researching old outstanding checks to void or reissue.

Respectfully,

A handwritten signature in blue ink that reads 'Dusty J. Gates'.

Dusty J. Gates, Sheriff

