

BEAUREGARD PARISH SHERIFF
DERIDDER, LOUISIANA
ANNUAL FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2025

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INDEPENDENT AUDITOR'S REPORT

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana
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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the sheriff's proportionate share of the net pension liability, schedule of the sheriff's pension contribution, and schedule of changes in net OPEB liability and related ratios on pages 44 through 51 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not 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. Our opinion on the basic financial statements is not affected by this missing information.

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana
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Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Beauregard Parish Sheriff's basic financial statements. The accompanying schedule of non-major fund balance sheet, non-major fund schedule of revenues, expenditures and changes in fund balances, schedule of cash on hand, taxes collected for the current year and an itemized statement of all taxes assessed and uncollected with explanations of uncollected amounts by the sheriff as the ex-officio tax collector for the Parish of Beauregard, schedule of compensation, benefits and other payments to agency head, schedule of expenditures of federal awards, note to the schedule of expenditures of federal awards, justice system funding schedule – collecting/distributing entity, and schedule of collections, distributions and cost of collections are presented for purposes of additional analysis and are 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 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of non-major fund balance sheet, non-major fund schedule of revenues, expenditures and changes in fund balances, schedule of cash on hand, taxes collected for the current year and an itemized statement of all taxes assessed and uncollected with explanations of uncollected amounts by the sheriff as the ex-officio tax collector for the Parish of Beauregard, schedule of compensation, benefits and other payments to agency head, schedule of expenditures of federal awards, note to the schedule of expenditures of federal awards, justice system funding schedule – collecting/distributing entity, and schedule of collections, distributions and cost of collections 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*, we have also issued our report dated December 9, 2025, on our consideration of the Beauregard Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Beauregard 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 Beauregard Parish Sheriff's internal control over financial reporting and compliance.



DeRidder, Louisiana
December 9, 2025

BASIC FINANCIAL STATEMENTS

Statement of Net Position
June 30, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 20,301,135	\$ 250,755	\$ 20,551,890
Receivables:			
Taxes			
Ad valorem taxes	28,866	-	28,866
Sales and use taxes	65,478	-	65,478
Occupational license	21,046	-	21,046
Accounts	363,300	9,790	373,090
Intergovernmental:			
Due from federal governments	39,791	-	39,791
Due from state governments	1,644,306	-	1,644,306
Due from other funds	53,186	5,645	58,831
Due from others	9,396	-	9,396
Restricted cash and cash equivalents	1,365,392	-	1,365,392
Capital assets not being depreciated, net	-	-	-
Capital assets being depreciated, net	4,004,395	-	4,004,395
Total assets	<u>\$ 27,896,291</u>	<u>\$ 266,190</u>	<u>\$ 28,162,481</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows:			
Prepaid insurance	\$ 592	\$ -	\$ 592
Other post-employment benefits	1,908,055	-	1,908,055
Pensions	2,296,853	-	2,296,853
Total deferred outflows of resources	<u>\$ 4,205,500</u>	<u>\$ -</u>	<u>\$ 4,205,500</u>
Total assets and deferred outflows of resources	<u>\$ 32,101,791</u>	<u>\$ 266,190</u>	<u>\$ 32,367,981</u>
LIABILITIES			
Accounts payable	\$ 1,713,584	\$ 4,311	\$ 1,717,895
Salaries payable	265,224	-	265,224
Retirement payable	65,461	-	65,461
Payroll deductions payable	3,567	-	3,567
Due to other funds	1	-	1
Long term liabilities:			
Net other post-employment benefits liability	7,064,726	-	7,064,726
Net pension liability	4,970,141	-	4,970,141
Total liabilities	<u>\$ 14,082,704</u>	<u>\$ 4,311</u>	<u>\$ 14,087,015</u>
DEFERRED INFLOWS OF RESOURCES			
Pensions	\$ 1,049,346	\$ -	\$ 1,049,346
Other post-employment benefits	4,445,495	-	4,445,495
Total deferred inflows of resources	<u>\$ 5,494,841</u>	<u>\$ -</u>	<u>\$ 5,494,841</u>
Total liabilities and deferred inflows of resources	<u>\$ 19,577,545</u>	<u>\$ 4,311</u>	<u>\$ 19,581,856</u>

(Continued)

The accompanying notes are an integral part of this statement.

Statement of Net Position
June 30, 2025

	Governmental Activities	Business-type Activities	Total
NET POSITION			
Net investment in capital assets	\$ 4,004,395	\$ -	\$ 4,004,395
Unrestricted	6,884,459	261,879	7,146,338
Restricted	1,635,392	-	1,635,392
Total net position	\$ 12,524,246	\$ 261,879	\$ 12,786,125
 Total liabilities, deferred inflows of resources and net position	 \$ 32,101,791	 \$ 266,190	 \$ 32,367,981
			(Concluded)

The accompanying notes are an integral part of this statement.

Statement of Activities
For the Year Ended June 30, 2025

Program Activities	Program Revenues				Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government and administration	\$ 314,771	\$ 202,942	\$ 6,082	\$ -	\$ (105,747)	\$ -	\$ (105,747)
Public safety	14,112,131	3,943,908	204,185	915,604	(9,048,434)		(9,048,434)
Total governmental activities	\$ 14,426,902	\$ 4,146,850	\$ 210,267	\$ 915,604	\$ (9,154,181)	\$ -	\$ (9,154,181)
Business-type activities:							
Commissary sales	\$ 143,834	\$ 189,378	\$ -	\$ -	\$ -	\$ 45,544	\$ 45,544
Total government	\$ 14,570,736	\$ 4,336,228	\$ 210,267	\$ 915,604	\$ (9,154,181)	\$ 45,544	\$ (9,108,637)
General revenues:							
Taxes:							
Ad valorem taxes					\$ 6,340,136	\$ -	\$ 6,340,136
Sales taxes					5,266,301		5,266,301
State supplemental pay					492,832		492,832
Investment earnings					81,851		81,851
Nonemployer pension contributions					440,326		440,326
Opioid settlement payments					62,035		62,035
Loss on asset disposal					(2,550)		(2,550)
Insurance proceeds					22,473		22,473
Transfers					293		293
Total general revenues and transfers					\$ 12,703,697	\$ -	\$ 12,703,697
Change in net position					\$ 3,549,516	\$ 45,544	\$ 3,595,060
Net position at beginning of year					8,974,730	216,335	9,191,065
Net position at end of year					\$ 12,524,246	\$ 261,879	\$ 12,786,125

The accompanying notes are an integral part of this statement.

Balance Sheet
Governmental Funds
June 30, 2025

	<u>Major Fund</u>		Other Governmental Fund	Total Governmental Funds
	General	Sales Tax		
ASSETS				
Cash and cash equivalents	\$ 20,301,135	\$ -	\$ -	\$ 20,301,135
Receivables:				
Taxes				
Ad valorem taxes	28,866	-	-	28,866
Sales and use taxes	65,478	-	-	65,478
Occupational license	21,046	-	-	21,046
Accounts	363,300	-	-	363,300
Intergovernmental:				
Due from federal governments	39,791	-	-	39,791
Due from state governments	1,644,306	-	-	1,644,306
Due from other funds	53,186	-	-	53,186
Due from others	9,396	-	-	9,396
Restricted cash and cash equivalents	-	1,327,779	37,613	1,365,392
Total assets	<u>\$ 22,526,504</u>	<u>\$ 1,327,779</u>	<u>\$ 37,613</u>	<u>\$ 23,891,896</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows:				
Prepaid insurance	\$ 592	\$ -	\$ -	\$ 592
Total assets and deferred outflows of resources	<u>\$ 22,527,096</u>	<u>\$ 1,327,779</u>	<u>\$ 37,613</u>	<u>\$ 23,892,488</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,713,584	\$ -	\$ -	\$ 1,713,584
Salaries payable	265,224	-	-	265,224
Retirement payable	65,461	-	-	65,461
Payroll deductions payable	3,567	-	-	3,567
Due to other funds	-	-	1	1
Total liabilities	<u>\$ 2,047,836</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 2,047,837</u>
Fund Balances:				
Unassigned	\$ 20,478,668	\$ -	\$ -	\$ 20,478,668
Nonspendable				
Not in spendable form	592	-	-	592
Restricted	-	1,327,779	37,612	1,365,391
Total fund balances	<u>\$ 20,479,260</u>	<u>\$ 1,327,779</u>	<u>\$ 37,612</u>	<u>\$ 21,844,651</u>
Total liabilities and fund balances	<u>\$ 22,527,096</u>	<u>\$ 1,327,779</u>	<u>\$ 37,613</u>	<u>\$ 23,892,488</u>

The accompanying notes are an integral part of this statement.

Reconciliation of the Governmental Funds Balance Sheet
to Statement of Net Position
June 30, 2025

Total fund balance - total governmental funds	\$ 21,844,651
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheets.	4,004,395
Pension related changes in net pension liability that are only reported in the Statement of Net Position as deferred outflows.	2,296,853
Pension related changes in net pension liability that are only reported in the Statement of Net Position as deferred inflows.	(1,049,346)
Other post-employment benefit related changes in other post-employment benefit liability that are only reported in the statement of net position as deferred inflows.	(4,445,495)
Other post-employment benefit related changes in other post-employment benefit liability that are only reported in the statement of net position as deferred outflows.	1,908,055
Long-term (liabilities) assets are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Other postemployment benefits	\$ (7,064,726)
Net pension liability	<u>(4,970,141)</u>
Net position of governmental activities	<u><u>\$ 12,524,246</u></u>

The accompanying notes are an integral part of this statement.

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2025

	<u>Major Fund</u>		Other Governmental Fund	Total Governmental Funds
	General	Sales Tax		
Revenues				
Taxes:				
Ad valorem	\$ 6,340,136	\$ -	\$ -	\$ 6,340,136
Sales taxes	-	5,266,301	-	5,266,301
Intergovernmental:				
Federal grants	1,026,139	-	-	1,026,139
State grants	76,058	-	-	76,058
Local grants	82,813	-	-	82,813
State supplemental pay	492,832	-	-	492,832
Fees, charges and commissions for services	4,087,711	-	-	4,087,711
Opioid settlement payments	-	-	62,035	62,035
Investment income	53,556	28,259	36	81,851
Total revenues	\$ 12,159,245	\$ 5,294,560	\$ 62,071	\$ 17,515,876
Expenditures				
General government				
Tax collector	\$ 310,599	\$ -	\$ -	\$ 310,599
Public safety				
Administrative	837,067	-	-	837,067
Community services	326,755	-	-	326,755
Civil services	510,384	-	-	510,384
Criminal investigation	5,444,333	-	74,456	5,518,789
Custody of prisoners	4,061,424	-	-	4,061,424
Communications	970,391	-	-	970,391
Automotive services	884,047	-	-	884,047
Capital outlay	1,149,214	-	-	1,149,214
Total expenditures	\$ 14,494,214	\$ -	\$ 74,456	\$ 14,568,670
Excess (deficiency) of revenues over expenditures	\$ (2,334,969)	\$ 5,294,560	\$ (12,385)	\$ 2,947,206

(Continued)

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2025

	<u>Major Fund</u>		Other Governmental Fund	Total Governmental Funds
	General	Sales Tax		
Other financing sources (uses)				
Transfers in	\$ 5,350,293	\$ -	\$ -	\$ 5,350,293
Transfers out	-	(5,350,000)	-	(5,350,000)
	22,473	-	-	22,473
Sale of assets	6,250	-	-	6,250
Total other financing sources (uses)	<u>\$ 5,379,016</u>	<u>\$ (5,350,000)</u>	<u>\$ -</u>	<u>\$ 29,016</u>
Net change in fund balance	\$ 3,044,047	\$ (55,440)	\$ (12,385)	\$ 2,976,222
Fund balances at beginning of year	<u>17,435,213</u>	<u>1,383,219</u>	<u>49,997</u>	<u>18,868,429</u>
Fund balances at end of year	<u>\$ 20,479,260</u>	<u>\$ 1,327,779</u>	<u>\$ 37,612</u>	<u>\$ 21,844,651</u>
				(Concluded)

The accompanying notes are an integral part of this statement.

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2025

Net change in fund balances - total governmental funds	\$ 2,976,222
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the government-wide statement of activities and changes in net position, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the net amount of capital assets recorded in the current period.	1,149,214
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as an expenditure in governmental funds.	(405,379)
Governmental funds do not report net change in other postemployment benefits (OPEB) obligations. However, this obligation does appear in the Statement of Activities since the payable is reported on the Statement of Net Position.	46,841
Governmental funds only report the disposal of fixed assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(8,800)
Pension expense is based on employer contributions in the government funds, but is an actuarially calculated expense on the Statement of Activities.	<u>(208,582)</u>
Change in net position of governmental activities	<u>\$ 3,549,516</u>

Statement of Net Position
 Proprietary Fund
 June 30, 2025

	Business-type Activities Enterprise Fund	<u>Commissary Fund</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 250,755	
Accounts receivable	9,790	
Due from other funds	<u>5,645</u>	
Total current assets	<u>\$ 266,190</u>	
LIABILITIES		
Current Liabilities		
Accounts payable	<u>\$ 4,311</u>	
NET POSITION		
Unrestricted	<u>\$ 261,879</u>	
Total liabilities and net position	<u>\$ 266,190</u>	

The accompanying notes are an integral part of this statement.

Statement of Revenues, Expenses and Changes in Net Position
 Proprietary Fund
 For the Year Ended June 30, 2025

	Business-type Activities	Enterprise Fund	Commissary Fund
Operating revenues			
Sales to inmates	\$ 189,378		
Operating expenses			
Purchases	\$ 120,453		
Medical co-payments		23,154	
Miscellaneous			227
Total operating expenses	\$ 143,834		
Change in net position		\$ 45,544	
Net position at beginning of year		\$ 216,335	
Net position at end of year		\$ 261,879	

The accompanying notes are an integral part of this statement.

Statement of Cash Flows
 Proprietary Fund
 For the Year Ended June 30, 2025

	<u>Business-type Activities Enterprise Fund</u>
Cash flows from operating activities:	
Cash received from customers	\$ 185,953
Cash payments to suppliers for goods and services	(118,921)
Cash payments for inmate medical co-pay	(23,154)
Net cash provided by operating activities	<u>\$ 43,878</u>
Cash flows from noncapital financing activities:	
Cash paid to other funds	\$ (2,998)
Net cash used by noncapital financing activities	<u>\$ (2,998)</u>
Net increase (decrease) in cash and cash investments	\$ 40,880
Cash and Cash investments, July 1, 2024	209,875
Cash and Cash investments, June 30, 2025	<u>\$ 250,755</u>
Reconciliation of net operating income from operations to net cash provided by operating activities:	
Income from operations	\$ 45,544
Adjustments to reconcile net operating income from operations to net cash provided by operating activities:	
Change in assets and liabilities:	
Increase in accounts receivable	\$ (3,425)
Increase in accounts payable	1,759
Net cash provided by operating activities	<u>\$ 43,878</u>

The accompanying notes are an integral part of this statement.

Combining Statement of Fiduciary Net Position
For the Year Ended June 30, 2025

	Sheriff's Fund	Traffic Court Fund	Criminal Court Fund	Civil Scan Fund	Inmate Fund	Cash Bond Fund	NTF Fund	Tax Collector Fund	Total
ASSETS									
Cash and interest-bearing deposits	\$ 13,400	\$ 49,165	\$ 61,120	\$ -	\$ 21,993	\$ 281,524	\$ 71,176	\$ 1,654,582	\$ 2,152,960
Accounts receivable	-	-	-	-	-	-	-	44,117	44,117
Due from others	-	-	-	-	7,581	-	-	-	7,581
Total assets	\$ 13,400	\$ 49,165	\$ 61,120	\$ -	\$ 29,574	\$ 281,524	\$ 71,176	\$ 1,698,699	\$ 2,204,658
LIABILITIES									
Held for others	\$ 13,400	\$ 49,165	\$ 61,119	\$ -	\$ 23,929	\$ 281,231	\$ 71,175	\$ 54,263	\$ 554,282
Due to taxing bodies	-	-	-	-	-	-	-	166,149	166,149
Due to other funds	-	-	1	-	5,645	293	1	52,890	58,830
Total liabilities	\$ 13,400	\$ 49,165	\$ 61,120	\$ -	\$ 29,574	\$ 281,524	\$ 71,176	\$ 273,302	\$ 779,261
DEFERRED INFLOWS OF RESOURCES									
Protested taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,425,397	\$ 1,425,397
Total liabilities and deferred inflows of resources	\$ 13,400	\$ 49,165	\$ 61,120	\$ -	\$ 29,574	\$ 281,524	\$ 71,176	\$ 1,698,699	\$ 2,204,658

The accompanying notes are an integral part of this statement.

Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2025

	Sheriff's Fund	Traffic Court Fund	Criminal Court Fund	Civil Scan Fund	Inmate Fund	Cash Bond Fund	NTF Fund	Tax Collector Fund	Total
ADDITIONS									
Civil scan fees	\$ -	\$ -	\$ -	\$ 4,775	\$ -	\$ -	\$ -	\$ -	\$ 4,775
Suits, sales, seizures, etc.	1,717,964	-	-	-	-	-	9,597	-	1,727,561
Fines and costs	-	792,670	648,400	-	-	-	-	-	1,441,070
Cash bonds	-	-	-	-	-	552,551	-	-	552,551
Garnishments	375,316	-	-	-	-	-	-	-	375,316
Inmate receipts	-	-	-	-	231,401	-	-	-	231,401
Cash bond fees	-	-	-	-	-	129,200	-	-	129,200
Investment income	-	-	-	-	-	293	-	1,478	1,771
Ad valorem taxes	-	-	-	-	-	-	-	48,780,321	48,780,321
Interest on ad valorem taxes	-	-	-	-	-	-	-	41,492	41,492
Tax notices	-	-	-	-	-	-	-	76,990	76,990
LA tax commission fees	-	-	-	-	-	-	-	50,802	50,802
Sales taxes	-	-	-	-	-	-	-	52,201,547	52,201,547
State revenue sharing	-	-	-	-	-	-	-	740,429	740,429
Redemptions	-	-	-	-	-	-	-	24,563	24,563
Occupational licenses	-	-	-	-	-	-	-	987,823	987,823
Total additions	\$ 2,093,280	\$ 792,670	\$ 648,400	\$ 4,775	\$ 231,401	\$ 682,044	\$ 9,597	\$ 102,905,445	\$ 107,367,612

REDUCTIONS

District Attorney's general fund	\$ -	\$ 110,321	\$ 76,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,629
Sheriff's general fund	327,538	59,193	32,896	890	-	-	-	-	11,795,986 12,216,503
Beauregard Parish School Board	-	-	-	-	-	-	-	-	42,709,850 42,709,850
Beauregard Parish Police Jury	-	306,102	392,112	-	-	-	-	-	26,351,242 27,049,456
Beauregard Parish Library	-	-	-	-	-	-	-	-	3,014,390 3,014,390
Beauregard Parish Assessor	-	-	-	-	-	-	-	-	1,878,363 1,878,363
LA Department of Agriculture	-	-	-	-	-	-	-	-	39,401 39,401

(Continued)

The accompanying notes are an integral part of this statement.

Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2025

	Sheriff's Fund	Traffic Court Fund	Criminal Court Fund	Civil Scan Fund	Inmate Fund	Cash Bond Fund	NTF Fund	Tax Collector Fund	Total
Waterworks District No. 2	-	-	-	-	-	-	-	797,744	797,744
Fire District No. 3	-	-	-	-	-	-	-	428,501	428,501
Fire District No. 1	-	-	-	-	-	-	-	848,745	848,745
Fire District No. 4	-	-	-	-	-	-	-	677,952	677,952
City of DeRidder	-	-	-	-	-	-	-	10,889,045	10,889,045
Town of Merryville	-	-	-	-	-	-	-	599,809	599,809
LA Tax Commission	-	-	-	-	-	-	-	50,803	50,803
Pension funds	-	-	-	-	-	-	-	1,352,189	1,352,189
Waterworks District No. 5	-	-	-	-	-	-	-	90,886	90,886
Waterworks District No. 6	-	-	-	-	-	-	-	138,739	138,739
SRI, Inc.	-	-	-	-	-	-	-	35,600	35,600
Sales taxes per audit	-	-	-	-	-	-	-	727,119	727,119
Sales taxes audit fees	-	-	-	-	-	-	-	85,856	85,856
Indigent Defender fund	-	141,028	30,730	-	-	-	-	-	171,758
Clerk of Court	28,162	45,467	25,685	-	-	-	-	1,365	100,679
Southwest Louisiana Regional Crime Lab	-	92,940	63,790	-	-	-	-	-	156,730
Louisiana Department of Public Safety	-	-	2,867	3,885	-	-	-	-	6,752
Louisiana Commission on Law Enforcement	-	6,144	8,817	-	-	-	-	-	14,961
Trial court case management	-	9,401	1,608	-	-	-	-	-	11,009
Traumatic Head/Spinal Injury	-	13,815	1,027	-	-	-	-	-	14,842
Louisiana Supreme Court	-	1,561	85	-	-	-	-	-	1,646
Crime Stoppers	-	6,268	1,073	-	-	-	-	-	7,341
Reimbursements	-	-	8,163	-	-	-	-	-	8,163
Refund proceeds	804	430	1,793	-	86,556	552,551	9,597	390,860	1,042,591
Litigants	1,360,268	-	-	-	-	-	-	-	1,360,268

(Continued)

The accompanying notes are an integral part of this statement.

Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2025

	Sheriff's Fund	Traffic Court Fund	Criminal Court Fund	Civil Scan Fund	Inmate Fund	Cash Bond Fund	NTF Fund	Tax Collector Fund	Total
Attorneys, appraisers, and other costs	16,066	-	-	-	-	-	-	1,000	17,066
Other garnishments	346,491	-	-	-	-	-	-	-	346,491
Other suits and seizures	13,951	-	-	-	-	-	-	-	13,951
Cash bond fee disbursements	-	-	-	-	-	129,200	-	-	129,200
Breathalyzer/blood tests	-	-	1,446	-	-	-	-	-	1,446
Inmate disbursements	-	-	-	-	144,845	-	-	-	144,845
Transfers out	-	-	-	-	-	293	-	-	293
Total reductions	<u>\$ 2,093,280</u>	<u>\$ 792,670</u>	<u>\$ 648,400</u>	<u>\$ 4,775</u>	<u>\$ 231,401</u>	<u>\$ 682,044</u>	<u>\$ 9,597</u>	<u>\$ 102,905,445</u>	<u>\$ 107,367,612</u>
									(Concluded)

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

Beauregard Parish Sheriff

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

INTRODUCTION

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Beauregard Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. 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 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the sheriff includes all funds, account groups and activities that are controlled by the sheriff as an independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff’s office that are paid by the parish police jury as required by Louisiana law, the sheriff’s office is financially independent. Accordingly, the sheriff is a separate governmental reporting entity. Certain units of local government over which the sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

C. FUND ACCOUNTING

The sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain sheriff functions and activities. A fund is defined as a separate fiscal accounting entity with a self-balancing set of accounts.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

Governmental Funds

Governmental funds account for all or most of the sheriff's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources, which may be used to finance future period programs or operations of the sheriff. The following are the sheriff's governmental funds:

General Fund – The primary operating fund of the sheriff and it accounts for all financial resources, except those in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the sheriff's policy.

Special Revenue Funds – The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. One special revenue fund is used to deposit a parish wide one-half cent sales tax. The sales tax is to be used to increase beginning salary levels for deputies, to provide for future cost of living salary adjustments and benefits for deputies. The other special revenue fund is used to deposit opioid settlement funds from the State of Louisiana to be used to combat the opioid epidemic.

The sheriff has not established a policy for use of the unrestricted fund balance, therefore it considers committed fund balances to be used first, then assigned fund balances to be used next and finally the unassigned fund balance will be used.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the sheriff are custodial funds. The custodial funds account for assets held by the sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds 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.

Proprietary Fund

Enterprise Fund – Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the sheriff's proprietary fund is sales of commissary goods to inmates. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the entity's policy to use restricted resources first, and then unrestricted resources as they are needed.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund and Other Funds, of Statements C and E, are accounted for using a current financial resources measurement focus. 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 is then reconciled, through adjustment, to a government-wide view of sheriff operations.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

The amounts reflected in the General Fund and Other Funds, of Statements C and E, 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. 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

State revenues sharing, which is based on population and homesteads in the parish, is recorded in the year the taxes are received.

Intergovernmental revenues are recorded when the sheriff is entitled to the funds.

Expenditures and Expenses

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses).

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Position (Statement A) and the column labeled Statement of Activities (Statement B) display information about the sheriff as a whole. These statements include all the financial activities of the sheriff. Information contained in these columns reflects 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*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Program Revenues – Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from sheriff users as a fee for services; program revenues reduce the cost of the function to be financed from the sheriff's general fund.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise operations. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

E. BUDGET PRACTICES

The financial administrator prepares the proposed budget and submits this to the sheriff for approval. Amended budgets are prepared in the same manner and submitted to the sheriff for approval when a variance greater than five percent exists between budgeted and actual amounts. The proposed budget for 2024-2025 was made available for inspection on June 13, 2024. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal ten days prior to the public hearing, which was held at the Beauregard Parish Sheriff's office on June 13, 2024, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

Expenditure appropriations lapse at year-end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, money market accounts and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected. These cash and cash equivalents are also used in the proprietary fund's statement of cash flows.

G. INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments, if their original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. At June 30, 2025 the sheriff had no investments.

H. INVENTORY

The sheriff had no inventory as of June 30, 2025.

I. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

J. PREPAID ITEMS

Prepaid amounts consist of insurance policy premiums paid in advance.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

K. 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 \$5,000 or more for capitalizing capital assets.

According to GASB 34 the Beauregard Parish Sheriff was not required to retroactively report infrastructure assets in its financial statements, therefore, these assets have not been reported in the financial statements.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, 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>
Land improvements	40-50 years
Buildings and building improvements	40-50 years
Furniture and fixtures	5-15 years
Vehicles	5-10 years

L. COMPENSATED ABSENCES

The sheriff has the following policy relating to vacation and sick leave:

Sick Leave Policy

1. Sick leave is available only to full-time employees.
2. Sick leave is defined as absence from duty due to a full-time employee suffering from a bona fide illness or injury or other physical incapacity that prevents the performance of normal duties or being quarantined by health authorities and includes bona fide illness, injury or other incapacity of such employee's immediate family, which includes only the parents, spouse, siblings and children of the employee, as well as the employee's spouse's children, which would require the care of the employee.
3. Sick leave shall only be used for those reasons constituting the definition of Sick Leave hereinabove.
4. A maximum of ten (10) days of sick leave per calendar year will accrue at the rate of 0.833 days per month, subject to the following provisions: unused sick leave days may be carried over from one calendar year to the next, but at no time shall an employee be allowed to accumulate more than twenty (20) days of unused sick leave; therefore, once an employee accumulates a total of twenty (20) days of unused sick leave, that employee will not accrue additional sick leave until the month in which some of his/her days of accumulated sick leave is used.
5. If an employee uses six (6) or more consecutive days of sick leave, a certificate from a practicing physician explaining the nature of the qualifying reason for absence and confirming the need to use sick leave must be submitted to the employee's supervisor on behalf of the employee. This certificate will be routed to the Chief Deputy or the Fiscal Administrator and then be placed in the employee's personnel file.
6. Employees will not be paid for any accrued or accumulated unused sick leave remaining at the time of separation from employment.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

7. Once all accrued and accumulated sick leave has been exhausted, an employee may utilize any other accrued paid leave in the event of a qualifying reason for absence under sick leave.

Vacation Policy

8. All full-time employees shall earn vacation leave according to his/her full-time employment service with the department as outlined in the following chart:

After 6 months, but less than 1 year	5 days
1 through 4 years	10 days
5 through 9 years	13 days
10 or more years	15 days

9. All vacation leave must be scheduled with the employee's supervisor prior to reaching December 31st of each year. Vacation leave may be taken in any full day increment as approved by the supervisor. The supervisor retains the authority to make adjustments or cancel vacation leave as necessary to ensure adequate personnel are on duty at all times. All vacation leave must be taken prior to the end of the calendar year. No vacation leave may be carried over to another year unless the immediate supervisor has prevented an employee from taking the time off due to scheduling problems that prevented the employee from taking the vacation leave off in a timely manner.

M. RESTRICTED NET POSITION

For government-wide statement of net position, net positions are reported as restricted when constraints placed on net position use either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or
2. imposed by law through constitutional provisions or enabling legislation.

N. EXTRAORDINARY AND SPECIAL ITEMS

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the sheriff, which are either unusual in nature or infrequent in occurrence.

O. 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. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

P. SALES TAX

The Beauregard Parish Sheriff receives a parish wide one-half cent sales tax. The sales tax is to be used toward the payment of salaries and benefits of deputies. The sales tax is a ten year tax with an expiration date of October 1, 2034.

Q. 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

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

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 these estimates.

R. FUND BALANCES

Nonspendable	The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. As for the Beauregard Parish Sheriff, the nonspendable fund balance consists of prepaid amounts of insurance premiums.
Restricted	Amounts that are restricted to specific purposes should be reported as <i>restricted fund balance</i> . Fund balance should be reported as restricted when constraints placed on the use of resources are either: <ol style="list-style-type: none">Externally imposed by creditors (such as through debt covenants), grantors, contributions, or laws or regulations of other governments; orImposed by law through constitutional provisions or enabling legislation.
Unassigned	Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

S. PENSIONS

Financial reporting information pertaining to the Sheriff’s participation in the Sheriff’s Pension and Relief Fund is prepared in accordance with Governmental Accounting Standards Board “GASB” Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which have been adopted by the Sheriff for the fiscal year ended June 30, 2024.

The fiduciary net position, as well as additions to and deductions from the fiduciary net position, of the Sheriff’s Pension and Relief Fund have been determined on the same basis as they are reported by the Sheriff’s Pension and Relief Fund. The financial statements were prepared using the accrual basis of accounting. Member and employer contributions are recognized when due, pursuant to formal commitments and statutory requirements. Benefits and refunds of employee contributions are recognized when due and payable in accordance with the statutes governing the Sheriff’s Pension and Relief Fund. Expenses are recognized when the liability is incurred, regardless of when payment is made. Investments are reported at fair value on a trade date basis. The fiduciary net position is reflected in the measurement of the Sheriff’s proportionate share of the plans net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense.

T. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENT

In January 2017, the Governmental Accounting Standards Board (GASB) approved Statement No. 84, “Fiduciary Activities.” GASB Statement No. 84 establishes general criteria for determining when a governmental unit has a fiduciary role for managing certain types of assets. GASB No. 84 replaces *agency funds* with *custodial funds*, which generally are used to report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. The provisions of GASB Statement No. 84 must be implemented by the Sheriff for periods beginning after December 15, 2018, with earlier application encouraged. The effect of implementation of this statement on the Sheriff’s financial statements has not yet been determined.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

2. LEVIED TAXES

The sheriff levies taxes on real and business personal property located within the boundaries of the Parish. Property taxes are levied by the sheriff on property values assessed by the Beauregard Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Beauregard Parish Sheriff and Ex-Officio Tax Collector bills and collects property taxes for the sheriff. Collections are remitted to the sheriff monthly. The sheriff recognizes property tax revenues when levied.

Property Tax Calendar

Assessment date	January 1, 2024
Levy date	June 30, 2024
Tax bills mailed	October 15, 2024
Total taxes are due	December 31, 2024
Penalties & interest due	January 31, 2025
Lien date	January 31, 2025
Tax sale	May 15, 2025

For the year ended June 30, 2025, taxes of 15.40 mills were levied on property with an assessed valuation totaling \$414,396,700, and were dedicated as follows:

	Authorized Millage	Levied Millage	Expiration Date
Law Enforcement	6.03	6.03	December 31, 2025
Law Enforcement	9.37	9.37	Perpetual

All trade and property tax receivables are shown net of an allowance for uncollectibles. Property taxes are collected and remitted by the local sheriff; if taxes are not paid, a sheriff's sale is held and the property is sold to satisfy the taxes due on that property. Due to this, the majority, if not all property taxes are collected, any allowance account would be immaterial; therefore, one has not been established.

The following is the principal taxpayer and related ad valorem tax revenue for the sheriff:

Taxpayer	Type of Business	Assessed Valuation	% of Total Assessed Valuation	Ad Valorem Tax Revenue for Sheriff
Packaging Corporation of America	Forestry and paper mill	\$ 51,724,139	12.48%	\$ 796,552
Cheniere Creole Trail Pipeline	Oil and gas	22,186,530	5.35%	341,673
DTE Leap Gas Gathering	Oil and gas	28,710,023	6.93%	442,134
Ingevity South Carolina, L.L.C.	Manufacturing	20,822,267	5.02%	320,663
		<u>\$ 123,442,959</u>	<u>29.78%</u>	<u>\$ 1,901,022</u>

3. CASH AND CASH EQUIVALENTS

At June 30, 2024, the sheriff has cash and cash equivalents (book balances) totaling \$24,070,242 as follows:

Interest bearing demand deposits	\$ 11,102
NOW accounts	19,260,096
Demand deposits	530,643
Petty cash	400
Money market investment accounts	2,742,076
Time deposits	1,525,925
Total	<u>\$ 24,070,242</u>

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

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

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent bank has failed to pay deposited funds upon demand.

Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Sheriff's name.

At June 30, 2025, the Sheriff has \$24,933,270 in deposits (collected bank balances). These deposits are secured from risk by \$1,148,924 of federal deposit insurance and \$23,784,346 of pledged securities held by an unaffiliated bank of the pledgor bank. These pledged securities are deemed by law to be under the control and possession and in the name of the Sheriff and deposits are therefore properly collateralized.

4. RECEIVABLES

The receivables of \$2,226,090 at June 30, 2025 are as follows:

Class of Receivable	General Fund	Proprietary Fund	Fiduciary Funds	Total
Taxes:				
Ad valorem	\$ 28,866	\$ -	\$ -	\$ 28,866
Sales and use fee	65,478	-	-	65,478
Intergovernmental - grants:				
Federal	39,791	-	-	39,791
State	1,644,306	-	-	1,644,306
Accounts	363,300	9,790	44,117	417,207
Occupational license	21,046	-	-	21,046
Others	9,396	-	-	9,396
Total	<u>\$ 2,172,183</u>	<u>\$ 9,790</u>	<u>\$ 44,117</u>	<u>\$ 2,226,090</u>

5. PAYABLES

The payables of \$2,052,147 at June 30, 2025 are as follows:

Class of Payable	General Fund	Proprietary Fund	Total
Accounts payable	\$ 1,713,584	\$ 4,311	\$ 1,717,895
Salaries payable	265,224	-	265,224
Retirement payable	65,461	-	65,461
Payroll deductions payable	3,567	-	3,567
Total	<u>\$ 2,047,836</u>	<u>\$ 4,311</u>	<u>\$ 2,052,147</u>

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

6. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2025 for the primary government is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Governmental activities:				
Capital assets not being depreciated				
Work in progress	<u>\$ 1,175,377</u>	<u>\$ 140,726</u>	<u>\$ 1,316,103</u>	<u>\$ -</u>
Capital assets being depreciated				
Appliances	<u>\$ 30,983</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,983</u>
Buildings	<u>1,510,044</u>	<u>1,815,289</u>	<u>-</u>	<u>3,325,333</u>
Communications	<u>1,065,462</u>	<u>-</u>	<u>-</u>	<u>1,065,462</u>
Computers	<u>921,299</u>	<u>-</u>	<u>-</u>	<u>921,299</u>
Criminal equipment	<u>419,943</u>	<u>30,698</u>	<u>-</u>	<u>450,641</u>
Firearms	<u>63,812</u>	<u>-</u>	<u>-</u>	<u>63,812</u>
Furniture	<u>154,849</u>	<u>-</u>	<u>-</u>	<u>154,849</u>
Office equipment	<u>55,259</u>	<u>-</u>	<u>-</u>	<u>55,259</u>
Photography	<u>137,259</u>	<u>-</u>	<u>-</u>	<u>137,259</u>
Vehicles	<u>2,516,384</u>	<u>478,604</u>	<u>173,899</u>	<u>2,821,089</u>
Total capital assets being depreciated	<u><u>\$ 6,875,294</u></u>	<u><u>\$ 2,324,591</u></u>	<u><u>\$ 173,899</u></u>	<u><u>\$ 9,025,986</u></u>
Less accumulated depreciation for:				
Appliances	<u>\$ 30,983</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,983</u>
Buildings	<u>739,363</u>	<u>52,416</u>	<u>-</u>	<u>791,779</u>
Communications	<u>685,867</u>	<u>20,470</u>	<u>-</u>	<u>706,337</u>
Computers	<u>838,032</u>	<u>24,760</u>	<u>-</u>	<u>862,792</u>
Criminal equipment	<u>345,419</u>	<u>8,781</u>	<u>-</u>	<u>354,200</u>
Firearms	<u>63,812</u>	<u>-</u>	<u>-</u>	<u>63,812</u>
Furniture	<u>154,849</u>	<u>-</u>	<u>-</u>	<u>154,849</u>
Office equipment	<u>54,851</u>	<u>408</u>	<u>-</u>	<u>55,259</u>
Photography	<u>107,462</u>	<u>16,604</u>	<u>-</u>	<u>124,066</u>
Vehicles	<u>1,760,673</u>	<u>281,940</u>	<u>165,099</u>	<u>1,877,514</u>
Total accumulated depreciation	<u><u>\$ 4,781,311</u></u>	<u><u>\$ 405,379</u></u>	<u><u>\$ 165,099</u></u>	<u><u>\$ 5,021,591</u></u>
Total capital assets being depreciated, net	<u><u>\$ 2,093,983</u></u>	<u><u>\$ 1,919,212</u></u>	<u><u>\$ (8,800)</u></u>	<u><u>\$ 4,004,395</u></u>

Depreciation expense of \$405,379 for the year ended June 30, 2025, was charged to the following governmental functions:

Public safety	<u>\$ 405,379</u>
General administration	<u>-</u>
Total	<u><u>\$ 405,379</u></u>

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

7. INVESTED IN CAPITAL ASSETS – NET

Capital assets being depreciated	<u>\$ 9,025,986</u>
Less:	
Accumulated depreciation	<u>\$ (5,021,591)</u>
Net investment in capital assets	<u>\$ 4,004,395</u>

8. INTERFUND RECEIVABLES/PAYABLES

The following due to/from balances exists due to payments made out of one fund that relate to the other fund. The balance in each respective due to/from account is expected to be paid within the current year.

	General Fund	Special Revenue Fund	Proprietary Fund	Custodial Funds	Totals
Due to	\$ -	\$ 1	\$ -	\$ 58,830	\$ 58,831
Due from	(53,186)	-	(5,645)	-	(58,831)
Total	<u>\$ (53,186)</u>	<u>\$ 1</u>	<u>\$ (5,645)</u>	<u>\$ 58,830</u>	<u>\$ -</u>

9. INTERFUND TRANSFERS

	Transfer in	Transfer out
Sales tax fund	\$ -	\$ 5,350,000
General fund	5,350,293	-
Custodial funds	-	293
Total	<u>\$ 5,350,293</u>	<u>\$ 5,350,293</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and to (2) use unrestricted revenues collected in other funds to finance various programs accounted for in other funds in accordance with budgetary authorizations.

10. LONG-TERM OBLIGATIONS

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

	OPEB Liability	Net Pension Liability (Asset)	Total
Long-term obligations at beginning of year	\$ 7,938,394	\$ 6,880,536	\$ 14,818,930
Additions	-	-	-
Benefit payments	(304,458)	(823,411)	(1,127,869)
Other reductions	<u>(569,210)</u>	<u>(1,086,984)</u>	<u>(1,656,194)</u>
Long-term obligations at end of year	<u>\$ 7,064,726</u>	<u>\$ 4,970,141</u>	<u>\$ 12,034,867</u>

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of June 30, 2025.

	OPEB Liability	Net Pension Liability (Asset)	Total
Current portion	\$ -	\$ -	\$ -
Long-term portion	7,064,726	4,970,141	12,034,867
Total	\$ 7,064,726	\$ 4,970,141	\$ 12,034,867

11. PENSION PLAN

Sheriffs' Pension and Relief Fund

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

The System issues an annual publicly available financial statement and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs' Pension and Relief Fund, PO Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

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 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. It also provides methods to calculate participating employer's proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows.

Basis of Accounting

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.

Fund Employees

The Fund is not allocated a proportionate share of the net pension liability related to its employees. The net pension liability attributed to the Fund's employees is allocated to the remaining employers based on their respective employer allocation percentage.

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.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

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 Sheriffs' Pension and Relief Fund (Fund) 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 sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the Sheriffs' Pension and Relief Fund's office.

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 three and one-third percent of the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

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

For members whose first employment made them eligible for membership in the system beginning 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 members whose first employment made them eligible for membership in the system beginning 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 members whose first employment made them eligible for membership in the system beginning 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

Members are eligible to receive disability benefits if they have 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 member's 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.

Beauregard Parish Sheriff

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

Cost-of-Living Adjustments

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

Funding Policy - Plan members are required by statute to contribute 10.25 percent of their annual covered salary and the Beauregard Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12.25 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Beauregard Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Beauregard Parish Sheriff's contributions to the System for the years ending June 30, 2025, 2024, and 2023 were \$823,411, \$798,506, and \$721,885, respectively, equal to the required contributions for each year.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

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

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

At June 30, 2025, the Sheriff reported a liability of \$4,970,141 for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating Sheriffs, actuarially determined. At June 30, 2024 the Sheriff's proportion was .822581%, which was an increase of .039614% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Sheriff recognized pension expense of \$1,531,068 minus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of \$58,749. At June 30, 2025, the Sheriff recognized deferred outflows of resources and deferred inflows of resources related to pension from the following:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 986,876	\$ 112,869
Changes of assumptions	251,996	-
Net difference between projected and actual earnings on pension plan investments	-	468,922
Changes in proportion and differences between Sheriff's contributions and proportionate share of contributions	155,645	-
Differences between employer and proportionate share of contributions	78,925	467,555
Sheriff's contributions subsequent to the measurement date	823,411	-
Total	\$ 2,296,853	\$ 1,049,346

Differences between Expected and Actual Experience

The differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized as pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Changes of Assumptions

The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Differences between Projected and Actual Investment Earnings

The differences between projected and actual investment earnings on pension plan investments were recognized in pension expense (benefit) using the straight-line amortization method over a closed five-year period.

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

Changes in Proportion

Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan.

Contributions – Proportionate Share

Differences between contributions remitted to the Fund and the employer's proportionate share are recognized in pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the Fund and contributions reported by the participating employer.

The \$823,411 reported as deferred outflows of resources related to pensions resulting from the Sheriff's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2026	\$ 74,049
2027	1,141,255
2028	(428,690)
2029	(362,518)
Total	<u>\$ 424,096</u>

Actuarial Methods and Assumptions

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

The components of the net pension liability of the Sheriff as of June 30, 2024 are as follows:

Total Pension Liability	\$ 46,877,668
Plan Fiduciary Net Position	(41,907,527)
Total Net Pension Liability (Asset)	<u>\$ 4,970,141</u>

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Individual Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return (Discount Rate)	6.85%, net of pension plan investment expense; including inflation
Projected Salary Increases	5.00% (2.50% Inflation, 2.50% Merit)

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled retirees, each with full generational projection using the appropriate MP2019 scale.
Expected Remaining Service Lives	2024 – 5 years 2023 – 5 years 2022 – 5 years 2021 – 5 years 2020 – 6 years 2019 – 6 years

Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.
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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. The mortality was then projected forward to a period equivalent to the estimated duration of the Fund's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates 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 were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of June 30, 2024, are summarized in the following table:

Asset Class	Long-Term Expected Rate of Return		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62.00%	6.95%	4.29%
Fixed income	25.00%	5.40%	1.33%
Alternative Investments	13.00%	6.31%	0.82%
Totals	100.00%		6.44%
Inflation			2.51%
Expected Arithmetic Nominal Return			8.95%

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and those 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.

Sensitivity to Changes in Discount Rate

The following presents the net pension liability (asset) of the Sheriff calculated using the discount rate of 6.85%, as well as what the Sheriff's net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower 5.85% or one percentage point higher 7.85% than the current rate, as of June 30, 2024:

Changes in Discount Rate:			
	Current Discount Rate	1.00% Decrease	1.00% Increase
	5.85%	6.85%	7.85%
Net Pension Liability (Asset)	\$ 10,761,403	\$ 4,970,141	\$ 140,389

These financial statements include a payable to the pension plan of \$65,461, which is the legally required contribution due at June 30, 2025. This amount is recorded in accrued expenses.

State of Louisiana, Public Employees Deferred Compensation Plan

The Sheriff offers membership in the State of Louisiana, Public Employees Deferred Compensation Plan, a qualified retirement plan under section 457 of the Internal Revenue Code administered by Great West Life and Annuity Insurance Company.

The Louisiana Deferred Compensation Plan provides state, parish and municipal employees with the opportunity to invest money on a before-tax basis, using payroll deduction. Participants defer federal and state income tax on their contributions. In addition, interest or earnings on the account accumulates tax-deferred. Participants may join the plan with as little as \$10 per pay period, \$20 per month, and contribute up to 100% of taxable compensation, not to exceed \$23,000 and \$24,000 per calendar years for 2024 and 2025, respectively. Additionally, if age 50 or older an additional amount may be deferred (up to \$7,500 and \$8,000 per calendar years 2024 and 2025 respectively) above the annual deferral limit.

A special "catch-up" provision may be used to invest an amount determined by using a special formula per year for three years prior to retirement. Any amount excluded from gross income through salary reduction under a 403(b) annuity, a 401(k) profit-sharing plan or a Simplified Employee Pension (SEP) is to be treated as amounts deferred under this deferred compensation plan. Participants joining the Plan may choose the amount to contribute and the investment option(s). They may revise their choice at any time, transfer monies to other available investment options and may increase, decrease or stop deferrals any time. The Plan offers both a guaranteed option and variable investment options, from which participants may select a fund or combination of funds to satisfy their personal investment objectives. Each of the funds has independent investment objectives and utilizes different investment strategies. With the exception of the Great-West Guaranteed Fund, the remaining investment options are variable in nature. Values of the variable options are not guaranteed as to a fixed dollar amount and may increase or decrease according to the investment experience of the underlying portfolio. The expense to administer the Plan is borne by all participants. The administrative fee is .85% and is assessed on each of the options selected. The variable options also have investment management fees that vary based upon the option chosen. Both the administrative and investment management fees are calculated and deducted daily on a pro-rata basis. There are no annual contract charges or transaction charges. At retirement, 100% of the account value will be applied to any of the following settlement options chosen. These options include among others:

- Periodic payment
- Payments over your lifetime
- Payments for a specific time or amount
- Joint and survivor benefits
- Lump-sum payment
- Any combination of the above options

The Plan is administered by Great-West Life and Annuity Insurance Company; 2237 South Acadian Thruway Suite 702; Baton Rouge, LA 70808; (800) 937-7604 or (225) 926-8086.

12. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan description – The Beauregard Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Beauregard Parish Sheriff's Office'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) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

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

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer for the amount \$10,000. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 75% of the original amount of age 65, then to 50% 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 currently receiving benefit payments	33
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	137
	<hr/> 170

Total OPEB Liability

The Sheriff's total OPEB liability is \$7,064,726 as of the measurement date June 30, 2025, the end of the fiscal year.

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

Valuation date	July 1, 2023
Prior measurement date	June 30, 2024
Measurement date	June 30, 2025
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level dollar

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

Amortization period	Average remaining service life of actives and retirees
Inflation	3.00% annually
Healthcare trend (S.O.A. Getzen Model)	Medical: 5.50% annually for 5 years, decreasing to 4.14% after 52 years; Dental: 4.00% if covered
Salary increases	3.00%, annually
Prior discount rate	3.93%
Discount rate	5.20% annually which is the Bond Buyer 20-Bond General Obligation Index on the Measurement Date. The 20-Bond Index consists of 20 general obligation bonds that mature in 20 years.
Retirement rates for sample ages	Retirement is assumed to occur when eligible and after 25 years of service, or 4 years after D.R.O.P. entry if later.
Mortality	120% of Pub-2010 for general employees and healthy retirees with MP-2021 scale

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

Changes in the Total OPEB Liability

Balance at June 30, 2024	<u>\$ 7,938,394</u>
Changes for the year:	
Service cost	275,112
Interest	317,385
Differences between expected and actual experience	322,469
Changes in assumptions	(1,484,176)
Benefit payments and employer retirement premiums paid	(304,458)
Net changes	<u>\$ (873,668)</u>
Balance at June 30, 2025	<u>\$ 7,064,726</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:

	1.00% Decrease (4.20%)	Current Discount Rate (5.20%)	1.00% Increase (6.20%)
Total OPEB liability	<u>\$ 8,314,146</u>	<u>\$ 7,064,726</u>	<u>\$ 6,076,436</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.50%) or 1-percentage-point higher (6.50%) than the current healthcare trend rates:

	1.00% Decrease (4.50%)	Current Trend (5.50%)	1.00% Increase (6.50%)
Total OPEB liability	<u>\$ 6,132,512</u>	<u>\$ 7,064,726</u>	<u>\$ 8,253,899</u>

Beauregard Parish Sheriff

Notes to the Financial Statements (Continued)

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 \$257,617. At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 925,142	\$ 2,024,773
Changes in assumptions	982,913	2,420,722
Total	\$ 1,908,055	\$ 4,445,495

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

Year ended June 30:	
2026	\$ (334,880)
2027	(334,880)
2028	(334,880)
2029	(555,332)
2030	(430,493)
Thereafter	(546,975)

13. TAXES PAID UNDER PROTEST

The net position held for others in the custodial funds at June 30, 2025, as reflected on Statement J, include \$1,425,397 of taxes paid under protest along with interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collection Agency Fund.

14. RESTRICTED FUND BALANCES

The sales tax fund had \$1,327,779 of restricted fund balance as of June 30, 2025. The fund balance is restricted by a ten year sales tax proposition passed by the voters of the parish with an expiration date of October 1, 2034.

15. OPIOID FUND BALANCE

The opioid fund had \$37,612 of restricted fund balance as of June 30, 2025. The fund balance is restricted to expenditures for the training and equipment to combat the opioid crisis.

16. EX-OFFICIO TAX COLLECTOR

The amount of cash on hand at year end was \$1,654,582. The unsettled balances of the Tax Collector Fund at June 30, 2025 consist of the following:

Ad valorem taxes	\$ 1,391,007
Refunds	54,263
Sales taxes	200,539
Due to General Fund	52,890
Total	\$ 1,698,699

Beauregard Parish Sheriff

Notes to the Financial Statements (Concluded)

The amount of ad valorem taxes collected for the current year by taxing authority was as follows:

Beauregard Parish School Board	\$ 21,497,135
Beauregard Parish Police Jury	10,484,754
Beauregard Parish Library	2,960,612
Beauregard Parish Assessor	1,820,938
Pension Funds	1,340,519
Beauregard Parish Sheriff	6,382,357
Louisiana Department of Agriculture and Forestry	39,401
Beauregard Parish Waterworks District No. 2	797,744
Beauregard Parish Fire District No. 1	848,745
Beauregard Parish Fire District No. 3	428,502
Beauregard Parish Fire District No. 4	670,294
City of DeRidder	1,121,513
Town of Merryville	26,604
Beauregard Parish Waterworks District No. 5	90,886
Beauregard Parish Waterworks District No. 6	138,739
Louisiana Tax Commission	50,803
SRI Inc.	35,600
Total	\$ 48,735,146

The Beauregard Parish Sheriff collects and distributes sales taxes for the following governments:

	Total Collections	Collection Cost	Final Distribution
Beauregard Parish School Board (Outside all corporate limits 2.00%)	\$ 20,880,427	\$ 390,464	\$ 20,489,963
(Inside DeRidder city limits 2.00%)			
(Inside Merryville city limits 1.00%)			
Beauregard Parish Policy Jury (Outside all corporate limits 2.25%)	15,413,692	288,236	15,125,456
(Inside DeRidder city limits .25%)			
(Inside Merryville city limits .25%)			
Beauregard Parish Sheriff (.50%)	5,251,733	98,207	5,153,526
City of DeRidder (2.25%)	9,183,871	171,738	9,012,133
Town of Merryville (3.25%)	505,539	9,454	496,085
Total	\$ 51,235,262	\$ 958,099	\$ 50,277,163

The Beauregard Parish Sheriff collects and distributes occupational licenses for the following governments:

	Total Collections
Beauregard Parish Policy Jury	\$ 335,908
City of DeRidder	583,661
Town of Merryville	67,665
Beauregard Parish Sheriff	590
Total	\$ 987,824

REQUIRED SUPPLEMENTAL INFORMATION

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

	Budgeted Amounts			Budget to Actual differences over (under)	
	Original	Final	Actual Amount		
Revenues					
Taxes:					
Ad valorem	\$ 6,000,000	\$ 6,340,000	\$ 6,340,136	\$ 136	
Intergovernmental:					
Federal grants	182,000	623,500	1,026,139	402,639	
State grants	533,000	1,113,000	76,058	(1,036,942)	
Local grants	130,000	130,500	82,813	(47,687)	
State supplemental pay	-	-	492,832	492,832	
Fees, charges and commissions for services	3,344,000	3,875,000	4,087,711	212,711	
Investment income	30,000	21,000	53,556	32,556	
Miscellaneous	1,000	15,500	-	(15,500)	
Total revenues	\$ 10,220,000	\$ 12,118,500	\$ 12,159,245	\$ 40,745	
Expenditures					
General government					
Tax collector	\$ 366,000	\$ 319,300	\$ 310,599	\$ 8,701	
Public Safety					
Administrative	2,051,000	839,000	837,067	1,933	
Community services	232,000	736,100	326,755	409,345	
Civil services	500,000	527,000	510,384	16,616	
Criminal investigation	5,778,500	6,903,600	5,444,333	1,459,267	
Custody of prisoners	3,834,000	4,092,000	4,061,424	30,576	
Communications	1,143,500	994,000	970,391	23,609	
Automotive services	1,350,000	1,397,000	884,047	512,953	
Capital outlay	-	-	1,149,214	(1,149,214)	
Total expenditures	\$ 15,255,000	\$ 15,808,000	\$ 14,494,214	\$ 1,313,786	
Excess (deficiency) of revenues over expenditures	\$ (5,035,000)	\$ (3,689,500)	\$ (2,334,969)	\$ 1,354,531	
Other financing sources (uses):					
Transfers in	\$ 5,030,000	\$ 5,350,000	\$ 5,350,293	\$ 293	
Transfers out	-	(10,000)	-	10,000	
Sale of assets	5,000	27,500	6,250	(21,250)	
Insurance proceeds	-	-	22,473	22,473	
Total other financing sources (uses)	\$ 5,035,000	\$ 5,367,500	\$ 5,379,016	\$ 11,516	
Net change in fund balance	\$ -	\$ 1,678,000	\$ 3,044,047	\$ 1,366,047	
Fund balances at beginning of year	9,329,354	17,435,213	17,435,213	-	
Fund balances at end of year	\$ 9,329,354	\$ 19,113,213	\$ 20,479,260	\$ 1,366,047	

Special Revenue Fund
 Sales Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual
 For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amount	Budget to Actual Differences Over (Under)
	Original	Final		
Revenues				
Taxes:				
Sales	\$ 5,000,000	\$ 5,325,000	\$ 5,266,301	\$ (58,699)
Investment income	<u>30,000</u>	<u>25,000</u>	<u>28,259</u>	<u>3,259</u>
Total revenues	<u>\$ 5,030,000</u>	<u>\$ 5,350,000</u>	<u>\$ 5,294,560</u>	<u>\$ (55,440)</u>
Expenditures				
General government	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 5,030,000</u>	<u>\$ 5,350,000</u>	<u>\$ 5,294,560</u>	<u>\$ (55,440)</u>
Other financing sources (uses):				
Transfers out	<u>\$ (5,030,000)</u>	<u>\$ (5,350,000)</u>	<u>\$ (5,350,000)</u>	<u>\$ -</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (55,440)</u>	<u>\$ (55,440)</u>
Fund balances at beginning of year	<u>915,271</u>	<u>1,383,219</u>	<u>1,383,219</u>	<u>-</u>
Fund balances at end of year	<u>\$ 915,271</u>	<u>\$ 1,383,219</u>	<u>\$ 1,327,779</u>	<u>\$ (55,440)</u>

Schedule of the Sheriff's Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2025

	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Sheriff's proportion of the net pension liability (asset)	.661954%	.630562%	.671228%	.721692%	.718417%
Sheriff's proportionate share of the net pension liability (asset)	\$2,950,671	\$4,002,111	\$2,906,601	\$2,767,435	\$3,398,277
Sheriff's covered-employee payroll	\$4,306,436	\$4,649,258	\$4,966,629	\$4,644,890	\$5,240,000
Sheriff's proportionate share of the net pension liability (asset) as a percentage of it's covered-employee payroll	68.52%	86.08%	58.52%	59.58%	64.85%
Plan fiduciary net position as a percentage of the total pension liability (asset)	86.60%	82.10%	88.48%	90.41%	88.91%

(Continued)

Schedule of the Sheriff's Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2025

	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>	<u>June 30, 2025</u>
Sheriff's proportion of the net pension liability (asset)	.709793%	.786008%	.795872%	.782967%	.822581%
Sheriff's proportionate share of the net pension liability (asset)	\$ 4,912,586	\$ (389,506)	\$ 6,468,738	\$ 6,880,536	\$ 4,970,141
Sheriff's covered-employee payroll	\$ 5,726,441	\$ 5,903,843	\$ 6,274,302	\$ 6,943,549	\$ 6,721,722
Sheriff's proportionate share of the net pension liability (asset) as a percentage of it's covered-employee payroll	85.79%	-6.60%	103.10%	99.09%	73.94%
Plan fiduciary net position as a percentage of the total pension liability (asset)	84.73%	101.04%	83.90%	83.94%	89.40% (Concluded)

Schedule of the Sheriff's Pension Contributions
For the Year Ended June 30, 2025

	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>
Contractually required contribution	\$ 592,135	\$ 616,026	\$ 633,319	\$ 568,999	\$ 641,900
Contributions in relation to the contractually required contribution	<u>592,135</u>	<u>616,026</u>	<u>633,319</u>	<u>568,999</u>	<u>641,900</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Sheriff's covered-payroll	\$4,306,436	\$4,649,258	\$4,966,629	\$4,644,890	\$5,240,000
Contributions as a percentage of covered-employee payroll	13.75%	13.25%	12.75%	12.25%	12.25%

(Continued)

Schedule of the Sheriff's Pension Contributions
For the Year Ended June 30, 2025

	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
Contractually required contribution	\$ 701,489	\$ 723,220	\$ 721,885	\$ 798,506	\$ 823,411
Contributions in relation to the contractually required contribution	<u>701,489</u>	<u>723,220</u>	<u>721,885</u>	<u>798,506</u>	<u>823,411</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Sheriff's covered-payroll	\$ 5,726,441	\$ 5,903,843	\$ 6,274,302	\$ 6,943,549	\$ 6,721,722
Contributions as a percentage of covered-employee payroll	12.25%	12.25%	11.50%	11.50%	12.25% (Concluded)

**Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2025**

	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Total OPEB Liability					
Service cost	\$ 201,646	\$ 145,516	\$ 196,977	\$ 136,520	\$ 137,371
Interest	287,217	284,726	290,012	231,664	242,019
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(166,899)	92,639	(494,430)	521,374	220,994
Changes of assumptions	-	148,401	2,478,501	89,877	(2,055,466)
Benefit payments	(261,904)	(276,309)	(244,352)	(257,791)	(273,773)
Net change in total OPEB liability	<u>\$ 60,060</u>	<u>\$ 394,973</u>	<u>\$ 2,226,708</u>	<u>\$ 721,644</u>	<u>\$ (1,728,855)</u>
Total OPEB liability - beginning	<u>\$ 7,732,534</u>	<u>\$ 7,792,594</u>	<u>\$ 8,187,567</u>	<u>\$ 10,414,275</u>	<u>\$ 11,135,919</u>
Total OPEB liability - ending	<u><u>\$ 7,792,594</u></u>	<u><u>\$ 8,187,567</u></u>	<u><u>\$ 10,414,275</u></u>	<u><u>\$ 11,135,919</u></u>	<u><u>\$ 9,407,064</u></u>
Covered-employee payroll	\$ 3,954,761	\$ 4,073,404	\$ 4,213,478	\$ 4,339,882	\$ 5,140,877
Net OPEB liability as a percentage of covered-employee payroll	197.04%	201.00%	247.16%	256.59%	182.99%

Notes to Schedule:

Benefit Changes None None None None None

Changes of Assumptions:

Discount Rate	3.62%	3.50%	2.21%	2.16%	3.54%
Mortality	RP-2000	RP-2000	RP-2014	RP-2014	RP-2014
Trend	5.50%	5.50%	4.50% to 5.50%	4.50% to 5.50%	4.50% to 5.50% (Continued)

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

**Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2025**

	June 30, 2023	June 30, 2024	June 30, 2025
Total OPEB Liability			
Service cost	\$ 233,935	\$ 229,671	\$ 275,112
Interest	337,151	367,191	317,385
Changes of benefit terms	-	-	-
Differences between expected and actual experience	420,957	(2,342,192)	322,469
Changes of assumptions	(165,086)	27,120	(1,484,176)
Benefit payments - Employee retirement premiums paid	(288,831)	(288,586)	(304,458)
Net change in total OPEB liability	<u>\$ 538,126</u>	<u>\$ (2,006,796)</u>	<u>\$ (873,668)</u>
 Total OPEB liability - beginning	<u>\$ 9,407,064</u>	<u>\$ 9,945,190</u>	<u>\$ 7,938,394</u>
 Total OPEB liability - ending	<u>\$ 9,945,190</u>	<u>\$ 7,938,394</u>	<u>\$ 7,064,726</u>
 Covered-employee payroll	\$ 5,295,103	\$ 6,115,241	\$ 6,298,698
 Net OPEB liability as a percentage of covered-employee payroll	187.82%	129.81%	112.16%

Notes to Schedule:

Benefit Changes

None

None

None

Changes of Assumptions:

Discount Rate

3.65%

3.93%

5.20%

Mortality

RP-2014

Pub 2010/2021

Pub 2010/2021

Trend

4.50% to 5.50%

Getzen Model

Getzen Model

(Concluded)

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

OTHER SUPPLEMENTAL INFORMATION

Beauregard Parish Sheriff

Non-major Special Revenue Fund

Opioid Abatement Fund – The Opioid Abatement Fund is used to deposit funds received from nationwide settlements with manufacturers and pharmacies who participated in the opioid production and distribution. The funds will be used for training and equipment to combat the opioid crisis.

Balance Sheet
Non-major Special Revenue Fund
For the Year Ended June 30, 2025

	<u>Opioid Fund</u>
ASSETS	
Cash and cash equivalents	<u><u>\$ 37,613</u></u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Due to general fund	<u><u>\$ 1</u></u>
Fund Balances:	
Restricted	<u><u>\$ 37,612</u></u>
Total liabilities and fund balances	<u><u>\$ 37,613</u></u>

Schedule of Revenues, Expenditures and Changes in Fund Balances
 Non-major Special Revenue Fund
 For the Year Ended June 30, 2025

	Opioid Fund
Revenues	
Opioid settlement payments	\$ 62,035
Investment income	36
Total revenues	<u>62,071</u>
Expenditures	
Training and supplies	\$ 74,456
Net change in fund balances	\$ (12,385)
Fund balances at beginning of year	<u>49,997</u>
Fund balances at end of year	<u>37,612</u>

Schedule of Cash on Hand, Taxes Collected for the Current Year
 and an Itemized Statement of All Taxes Assessed and Uncollected
 with Explanations of Uncollected Amounts by the Sheriff as the
 Ex-Officio Tax Collector for the Parish of Beauregard
 For the Year Ended June 30, 2025

Taxes collected as of June 30, 2025

Type of Taxes	Amount
Ad valorem taxes	\$ 48,278,259
Interest on delinquent taxes	41,492
Tax notices/adv/cost	76,990
La Tax Commission Assessment fees	50,802
Prior year taxes	475,390
Payments in lieu of taxes	26,672
State revenue sharing	740,429
Redemptions received	24,563
Sales taxes	52,201,547
Occupational licenses	987,923

For the fiscal year ended June 30, 2025, the ad valorem taxes assessed and uncollected were due to movable property and the amounts are as follows:

	Uncollectible	Bankruptcy	Total
Beauregard Parish Police Jury	\$ 2,110	306	\$ 2,416
Beauregard Parish School Board	3,859	1,527	5,386
Beauregard Parish Assessor	317	125	442
Beauregard Parish Library	535	212	747
Beauregard Parish Sheriff	1,106	438	1,544
Beauregard Parish Waterworks District No. 6	92	-	92
Beauregard Parish Fire District No. 1	232	-	232
Beauregard Parish Fire District No. 3	284	-	284
City of DeRidder	122	310	432
Beauregard Parish Waterworks District No. 2	662	-	662
LA Department of Agriculture and Forestry	1	-	1
Town of Merryville	36	-	36
Total	\$ 9,356	\$ 2,918	\$ 12,274

STATE OF LOUISIANA
PARISH OF BEAUREGARD

AFFIDAVIT

Mark Herford, Sheriff of Beauregard Parish

BEFORE ME, the undersigned authority, personally came and appeared, Mark Herford, the Sheriff of Beauregard Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$1,654,582 is the amount of cash on hand in the tax collector account on June 30, 2025;

He further disposed and said:

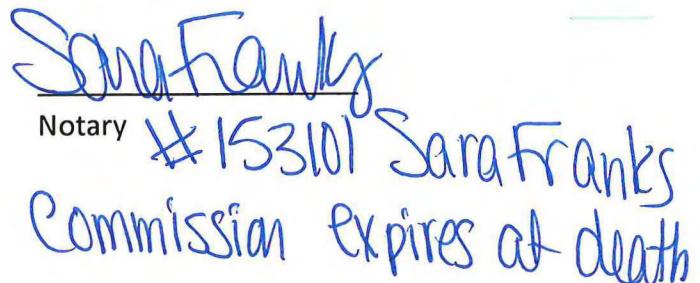
All itemized statements of the amount of taxes collected for the tax year 2024, by taxing authority, are true and correct.

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.



Mark Herford
Sheriff of Beauregard Parish

SWORN to and subscribed before me, Notary, this 17th day of December 2025, in my office DeRidder, Louisiana.



Sara Franks
Notary #153101
Commission expires at death

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

Agency Head Name - Mark Herford

Purpose	Amount
Salary	\$ 213,934
Benefits - insurance	16,273
Benefits - retirement	70,323
Deferred compensation	-
Benefits - other	-
Car allowance	-
Vehicle provided by government	Yes
Cell phone	-
Dues	-
Vehicle rental	-
Per diem	320
Reimbursements	-
Travel	-
Registration fees	825
Conference travel	-
Housing	3,207
Unvouchered expenses	-
Special meals	-
Other	-

Schedule of Expenditures of Federal Awards By Grant
For the Year Ended June 30, 2025

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-through Grantor and Number</i>	<i>Name of Grant - Grant ID No.</i>	<i>Federal Expenditures(\$)</i>
<i>Other Programs</i>				
Department of Homeland Security				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	La Governors OHSEP		<u>\$ 410,116</u>
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)				410,116
Emergency Management Performance Grants				
Emergency Management Performance Grants	97.042	La Governors OHSEP		<u>317,160</u>
Total Emergency Management Performance Grants				317,160
Homeland Security Grant Program				
Homeland Security Grant Program	97.067	La Governors OHSEP		<u>154,374</u>
Total Homeland Security Grant Program				154,374
<i>Total Department of Homeland Security</i>				<u>881,650</u>
United States Department of Justice				
Edward Byrne Memorial Justice Assistance Grant Program				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	La Commission on Law Enforcement		<u>139,569</u>
Total Edward Byrne Memorial Justice Assistance Grant Program				139,569
<i>Total United States Department of Justice</i>				<u>139,569</u>
				(Continued)

The accompanying notes are an integral part of this schedule.

Schedule of Expenditures of Federal Awards By Grant
For the Year Ended June 30, 2025

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-through Grantor and Number</i>	<i>Name of Grant - Grant ID No.</i>	<i>Federal Expenditures(\$)</i>
Department of Transportation				
Alcohol Open Container	20.607	La Highway Safety Commission		4,920
Total Alcohol Open Container				4,920
<i>Total Department of Transportation</i>				4,920
<i>Total Expenditures of Federal Awards</i>				\$ 1,026,139
				(Concluded)

The accompanying notes are an integral part of this schedule.

Notes to the Schedule of Expenditures of Federal Awards
As of and for the Year Ended June 30, 2025

Note A. Scope of Audit

The audit was performed pursuant to the *Single Audit Act of 1996* and the *Uniform Guidance*.

Summary of significant accounting policies:

The Schedule of Expenditures of Federal Awards has been prepared on the full accrual basis of accounting used by the Sheriff in preparation of the government wide financial statements that report these awards. The accounting policies of the Sheriff conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The preparation of the Schedule of Expenditures of Federal Awards in conformity with accounting principles generally accepted in the United States of America requires management to make certain assumptions that affect the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

Note B. Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Sheriff that were received directly from federal agencies or passed through other entities and governmental agencies.

The Sheriff has prepared this Schedule of Expenditures of Federal Awards to comply with the provisions of the Uniform Guidance. The Uniform Guidance stipulates that a Schedule of Expenditures of Federal Awards be prepared showing total expenditures of each federal award program as identified in Assisted Listings and for other federal financial awards that have not been assigned an assisted listing number.

Note C. Major Federal Awards Program

The Sheriff's major federal awards program for the year ended June 30, 2025 was determined based on program activity. The Sheriff's major programs for the year ended June 30, 2025 consisted of federally assisted high risk "Type B" programs.

Note D. Subsequent Events

The Sheriff is required to evaluate events or transactions that may occur after the schedule of expenditures of federal awards date for potential recognition or disclosure in the notes to the schedule of expenditures of federal awards. The Sheriff performed such an evaluation through the date of the opinion, which is the date which the schedule of expenditures of federal awards was available to be issued, and noted no events or transactions that occurred after the schedule of expenditures of federal awards date requiring recognition or disclosure.

Note E. Indirect Cost Rate

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

Beauregard Parish Sheriff**Justice System Funding Schedule - Collecting/Disbursing Schedule**

Cash Basis Presentation

As Required by La. R.S. 24:515.2

	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
1. Beginning Cash Balance	324,897	700,
2. Collections		
a. Civil Fees	729,883	988,
b. Bond Fees	65,090	64,
c. Cash Bonds	492,000	60,
d. Asset Forfeiture/Sale	-	
e. Pre-Trial Diversion Program Fees	-	
f. Criminal Court Costs/Fees	317,850	330,
g. Criminal Fines – Contempt	-	
h. Criminal Fines – Other/Non-Contempt	418,126	374,
i. Restitution	-	
j. Probation/Parole/Supervision Fees	-	
k. Service Fees	-	
l. Collection Fees	-	
m. Interest Earnings on Collected Balances	-	
n. Other	-	
Total Collected	2,022,949	1,817,
3. Deductions: Collections Retained by the Beauregard Parish Sheriff		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	153,915	176,
b. Bond Fees	21,213	19,
c. Cash Bonds	-	
d. Asset Forfeiture/Sale	-	
e. Pre-Trial Diversion Program Fees	-	
f. Criminal Court Costs/Fees	15,662	17,
g. Criminal Fines – Contempt	-	
h. Criminal Fines – Other/Non-Contempt	31,230	27,
i. Restitution	-	
j. Probation/Parole/Supervision Fees	-	
k. Service Fees	-	
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	
m. Interest Earnings on Collected Balances	-	
n. Other	-	
Total Collections Retained by the Beauregard Parish Sheriff	222,019	242,
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
a. Collection/Processing Fees Paid to Third Party Entities	-	
b. Civil Fee Refunds	768,843	834,
c. Bond Refunds	34,350	426,
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	803,193	1,261,
5. Deductions: Total Disbursements to Other Governments & Nonprofits	622,155	609,
[See Disbursements to Other Governments & Nonprofits Form for Details]		
6. Total Amounts Disbursed/Retained	1,647,367	2,113,
7. Ending Cash Balance	700,478	405,
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	
9. Other Information:		
I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances]	-	
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	-	

Beauregard Parish Sheriff

Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Schedule of Collections, Distributions,
and Costs of Collection
For the Year Ended June 30, 2025

Collections:

Sales and Use Tax	\$ 51,235,263
All Other Taxes	51,525,660
Interest	41,492
Total Collections Received	\$ 102,802,415

Less Collections Received and Held in Escrow

Total Collections Available for Disbursement	\$ 102,802,415
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Amounts Disbursed to Each Local Taxing Authority (Net of Collection Costs):

BPSB	\$ 42,709,850
BPPJ	26,351,242
BP Library	3,014,390
BP Assessor	1,878,363
BP Sheriff	11,795,986
LA Dept of Agri/Forestry	39,400
Waterworks District No. 2	797,744
Beauregard Fire District No. 3	428,502
Beauregard Fire District No. 4	677,952
Beauregard Fire District No. 1	848,745
City of DeRidder	10,889,045
Town of Merryville	599,809
LA Tax Commission	50,803
Pension Funds	1,352,189
BP Clerk of Court	1,365
Waterworks District No. 5	90,886
Waterworks District #6	138,739
SRI Inc	35,600
Refunds	64,539
Audit Fees	85,856
Refunds - Sales Tax Overpayment	153,309
Total Amounts Disbursed to Local Taxing Authorities	\$ 102,004,314

Total Amount Retained by Collector	\$ 798,101
---	-------------------

Amounts Disbursed for Costs of Collection:

Collector Employee Salaries	\$ -
Collector Employee Benefits	-
Contracted Collector Services	-
All Other Costs of Collection	-
Total Amounts Disbursed for Costs of Collection	\$ -

Balance in Excess (Deficiency) of Costs of Collection	\$ 798,101
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OTHER REPORTS

Schedule of Prior Year Audit Findings
Year Ended June 30, 2025

There were no prior year audit findings reported as of June 30, 2024.

Schedule of Current Year Audit Findings and Management's Response
Year Ended June 30, 2025

There were no current year audit findings reported as of June 30, 2025.

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

I. SUMMARY OF AUDIT RESULTS

The following summarize the audit results:

1. An unmodified opinion was issued on the primary government financial statements of the Beauregard Parish Sheriff as of and for the year ended June 30, 2025.
2. The audit disclosed no material weaknesses in internal control.
3. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.
4. The audit did not disclose any material weaknesses in internal control over major programs.
5. An unmodified opinion was issued on compliance for major programs.
6. The audit did not disclose findings related to federal awards that are required to be reported in accordance with the Uniform Guidance.
7. The following programs were major for the year ended June 30, 2025:

Department of Homeland Security
Homeland Security Grant
Assisted Living # 97.067

Emergency Management Performance Grant
Assisted Listing # 97.042

8. \$750,000 was the threshold used to distinguish Type A and Type B programs.
9. The Beauregard Parish Sheriff did not qualify as a low-risk auditee.

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

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Beauregard Parish Sheriff as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Beauregard Parish Sheriff's basic financial statements, and have issued our report thereon dated December 9, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "John A. Windham, CPA". The signature is fluid and cursive, with "John A." on the first line, "Windham" on the second line, and "CPA" on the third line.

DeRidder, Louisiana
December 9, 2025

Windham & Reed, L.L.C.

Certified Public Accountants

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

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibility of Management for Compliance

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

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Beauregard Parish Sheriff's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Beauregard Parish Sheriff's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Beauregard Parish Sheriff's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

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

A handwritten signature in black ink that reads "Jennifer L. Windham, CPA". The signature is fluid and cursive, with "Jennifer L." on the first line and "Windham, CPA" on the second line.

DeRidder, Louisiana
December 9, 2025

Windham & Reed, L.L.C.

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

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

To the Beauregard Parish Sheriff and the Louisiana Legislative Auditor:

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

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

The procedures and associated findings are as follows:

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, (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.

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

- 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 statements, 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 that 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.

Written policies and procedures obtained and address the functions listed.

2) Board or Finance Committee – 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, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public fund if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - 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 progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

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

No exceptions noted.

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

- C. Bank reconciliations include written 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 or electronically logged); and
No exceptions noted.
- D. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.
No exceptions noted.

4) Collections (excluding electronic funds transfers)

- 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).
 - 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 (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are 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;
No exceptions noted.
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
No exceptions noted.
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
No exceptions noted.
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
No exceptions noted.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
No exceptions noted.
- 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). *Alternatively, 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.
No exceptions noted.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
No exceptions noted.

The Honorable Mark Herford
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

- iii. Trace the deposit slip total to the actual deposit per the bank statement.
No exceptions noted.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
No exceptions noted.
- v. Trace the actual deposit per the bank statement to the general ledger.
Examined two random deposit dates for each account, no exceptions noted.

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).
Sheriff's civil office and the jail.
- B. For each location selected under procedure #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 or making the purchase;
No exceptions noted.
 - ii. At least two employees are involved in processing and approving payments to vendors;
No exceptions noted.
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
No exceptions noted.
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
No exceptions noted.
 - v. Only employees/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.

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

No exceptions noted.

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
 - 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
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ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exceptions noted.

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.*

No exceptions noted.

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.

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 whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) 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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 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:

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

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

No applicable.

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

No exceptions noted.

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

No exceptions noted.

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. *Alternatively, 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:

- 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;

No exceptions noted.

- 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);

No exceptions noted.

- iii. If the contract was amended (e.g., change order), observe that 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); and

No exceptions noted.

- 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 that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions noted.

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.

No exceptions noted.

- 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);

No exceptions noted.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

No exceptions noted.

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iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

No exceptions noted.

iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

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 official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

No exceptions noted.

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) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions noted.

10) Ethics

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

No exceptions noted.

ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No exceptions noted.

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

No exceptions noted.

11) Debt Service – Not Applicable

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

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).

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

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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.

Not applicable.

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.

No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**

A. 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.

No exceptions noted.

B. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

No exceptions noted.

C. 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.

No exceptions noted.

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

No exceptions noted.

E. 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.

No exceptions noted.

14) Prevention of Sexual Harassment

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

No exceptions noted.

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

No exceptions noted.

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

- i. Number and percentage of public servants in the agency who have completed the training requirements;
No exceptions noted.
- ii. Number of sexual harassment complaints received by the agency;
Not applicable.
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
Not applicable.
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
Not applicable.
- v. Amount of time it took to resolve each complaint.
Not applicable.

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

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

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

Windham & Reed CPA, L.L.C.
DeRidder, Louisiana
December 9, 2025