

MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AS OF AND FOR THE YEAR ENDED
JUNE 30, 2025

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**TABLE OF CONTENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

CONTENTS	Page
INDEPENDENT AUDITOR'S REPORT	1-3
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position	4
Statement of Activities	5
FUND FINANCIAL STATEMENTS	
Governmental Funds:	
Balance Sheet	6
Reconciliation of the Governmental Funds' Balance Sheet to the Statement of Net Position	7
Statement of Revenues, Expenditures, and Changes in Fund Balances	8
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	9
Fiduciary Funds - Agency Funds:	
Statement of Net Position	10
Statement of Changes in Fiduciary Net Position	11
Notes to Financial Statements	12-37
REQUIRED SUPPLEMENTAL INFORMATION	
Budgetary Comparison Schedules - Major Funds	38-40
Employee Health Care Plan - Schedule of Funding Progress	41
Schedule of Sheriff's Proportionate Share of Net Pension Liability	42
Schedule of Sheriff's Contributions	43
OTHER SUPPLEMENTAL SCHEDULES	
Fiduciary Funds - Agency Funds:	
Fund Descriptions	44
Combining Statement of Net Position	45
Combining Schedule of Changes in Unsettled Balances Due to Taxing Bodies and Others	46-47
Affidavit	48
Schedule of Compensation, Benefits and Other Payments to Agency Head	49
Justice System Funding Schedule - Collecting/Disbursing Entity	50
OTHER REPORTS	
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 <i>Government Auditing Standards</i>	51-52
Schedule of Findings and Responses	53
Summary Schedule of Prior Year Findings	54
Statewide Agreed-Upon Procedures Representation Letter	55-58
Independent Accountant's Report on Applying Agreed-Upon Procedures	59-73
Management's Corrective Action Plan	74



INDEPENDENT AUDITOR'S REPORT

Honorable Mike Tubbs
Morehouse Parish Sheriff
Bastrop, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund, of the Morehouse Parish Sheriff, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Morehouse 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 and each major fund, of the Morehouse Parish Sheriff, as of June 30, 2025, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit 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 Louisiana Governmental Audit Guide. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Morehouse 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 Morehouse Parish Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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 Morehouse 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 Morehouse 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 Employee Health Care Plan – Schedule of Funding Progress, Schedule of Sheriff's Proportionate Share of Net Pension Liability, and Schedule of Sheriff's Contributions 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.

Morehouse Parish Sheriff
Bastrop, Louisiana
Independent Auditor's Report
June 30, 2025

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Morehouse Parish Sheriff's basic financial statements. The accompanying combining schedules of fiduciary fund – Agency Funds; the Affidavit regarding cash on hand, taxes assessed, and taxes collected; the Schedule of Compensation, Benefits, and Other Payments to Agency Head; and the Justice System Funding Schedules, 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 combining schedules of fiduciary fund – Agency Funds; the Affidavit regarding cash on hand, taxes assessed, and taxes collected; the Schedule of Compensation, Benefits, and Other Payments to Agency Head; and the Justice System Funding Schedules 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 26, 2025, on our consideration of the Morehouse 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 Morehouse 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 Morehouse Parish Sheriff's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana

December 26, 2025

Basic Financial Statements

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF JUNE 30, 2025**

		Component Unit -
	Governmental Activities	Morehouse DARE, Inc.
ASSETS		
Cash and cash equivalents	\$ 3,685,654	\$ 85,404
Cash and cash equivalents - restricted	42,424	-
Receivables, net of allowance for uncollectibles	1,016,926	-
Capital assets, net of accumulated depreciation	2,117,444	-
TOTAL ASSETS	<u>6,862,448</u>	<u>85,404</u>
DEFERRED OUTFLOWS		
Pension related	1,368,571	-
OPEB related	521,644	-
TOTAL DEFERRED OUTFLOWS	<u>1,890,215</u>	<u>-</u>
LIABILITIES		
Current liabilities:		
Accounts, salaries and other payables	330,017	-
Noncurrent liabilities:		
Compensated absences	519,000	-
Net pension liability	3,221,041	-
Net OPEB liability	12,015,893	-
TOTAL LIABILITIES	<u>16,085,951</u>	<u>-</u>
DEFERRED INFLOWS		
Pension related	483,006	-
OPEB related	2,236,692	-
TOTAL DEFERRED INFLOWS	<u>2,719,698</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	2,117,444	-
Restricted net position	-	14,621
Unrestricted net position	(12,170,430)	70,783
TOTAL NET POSITION	<u>\$ (10,052,986)</u>	<u>\$ 85,404</u>

The accompanying notes are an integral part of these financial statements.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

FUNCTIONS - GOVERNMENTAL ACTIVITIES	EXPENSES	PROGRAM REVENUES				NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION	
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	COMPONENT	
						UNIT - MOREHOUSE DARE, INC.	
Public safety	\$11,783,210	\$ 4,227,186	\$ 1,066,427	\$ 516,102	\$ (5,973,495)		
Component Unit - Morehouse DARE, Inc.	\$ 45,923	\$ -	\$ 58,394	\$ -		\$ 12,471	
General revenues:							
Taxes levied for:							
Property taxes					1,053,512		-
Sales and use taxes					3,944,329		-
Unrestricted investment earnings					65,081		-
Gain (loss) on disposal of capital assets					(23,189)		-
Proceeds from insurance					58,306		-
Donations					-	2,150	
Other					434,123		-
Total general revenues					5,532,162		2,150
Change in net position					(441,333)		14,621
Net position at beginning of year					(9,611,653)		70,783
Net position at end of year					\$ (10,052,986)		\$ 85,404

The accompanying notes are an integral part of these financial statements.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF JUNE 30, 2025**

ASSETS	GENERAL	CORRECTIONS	TOTALS
	FUND	FUND	
Cash and cash equivalents	\$ 3,307,004	\$ 378,650	\$ 3,685,654
Cash and cash equivalents - restricted	42,424	-	42,424
Receivables	485,809	531,117	1,016,926
Due from other funds	2,005,291	-	2,005,291
TOTAL ASSETS	<u>\$ 5,840,528</u>	<u>\$ 909,767</u>	<u>\$ 6,750,295</u>

LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES

Liabilities:

Accounts, salaries, and other current payables	\$ 221,612	\$ 108,405	\$ 330,017
Due to other funds	-	2,005,291	2,005,291
Total liabilities	<u>221,612</u>	<u>2,113,696</u>	<u>2,335,308</u>

Fund balances:

Unassigned	<u>5,618,916</u>	<u>(1,203,929)</u>	<u>4,414,987</u>
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TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	<u>\$ 5,840,528</u>	<u>\$ 909,767</u>	<u>\$ 6,750,295</u>
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The accompanying notes are an integral part of these financial statements.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE
SHEET TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025**

Total fund balances - governmental funds	\$ 4,414,987
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources	2,117,444
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds	
Deferred outflows - pension related	1,368,571
Deferred outflows - OPEB related	521,644
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements:	
Compensated absences	(519,000)
Net OPEB obligation	(12,015,893)
Net pension liability	(3,221,041)
Deferred inflows - pension related	(483,006)
Deferred inflows - OPEB related	<u>(2,236,692)</u>
Net position of governmental activities	<u>\$ (10,052,986)</u>

The accompanying notes are an integral part of these financial statements.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025**

	GENERAL FUND	CORRECTIONS FUND	TOTALS
Revenues:			
Taxes:			
Ad valorem	\$ 1,053,512	\$ -	\$ 1,053,512
Sales and use	3,944,329	-	3,944,329
Intergovernmental funds:			
Federal government grants	218,419	-	218,419
State government grants	690,622	-	690,622
State government shared revenue	97,725	-	97,725
Local government grants	575,763	-	575,763
Charges for services	132,055	3,746,704	3,878,759
Fines and forfeitures	173,427	-	173,427
Investment earnings	59,440	5,641	65,081
Rents and royalties	-	175,000	175,000
Other revenues	149,153	-	149,153
Total revenues	<u>7,094,445</u>	<u>3,927,345</u>	<u>11,021,790</u>
Expenditures:			
Current:			
Public safety			
Personal services	4,950,839	2,655,858	7,606,697
Operating services	720,055	1,369,886	2,089,941
Materials and supplies	275,824	743,208	1,019,032
Travel and other charges	93,231	6,276	99,507
Capital outlay	<u>519,984</u>	<u>58,114</u>	<u>578,098</u>
Total expenditures	<u>6,559,933</u>	<u>4,833,342</u>	<u>11,393,275</u>
Excess (deficiency) of revenues over expenditures	<u>534,512</u>	<u>(905,997)</u>	<u>(371,485)</u>
Other sources (uses):			
Proceeds from the sale of assets	12,230	-	12,230
Proceeds from insurance	6,409	51,897	58,306
Total other sources (uses)	<u>18,639</u>	<u>51,897</u>	<u>70,536</u>
Net change in fund balances	553,151	(854,100)	(300,949)
Fund balances at beginning of year	<u>5,065,765</u>	<u>(349,829)</u>	<u>4,715,936</u>
Fund balances at end of year	<u>\$ 5,618,916</u>	<u>\$ (1,203,929)</u>	<u>\$ 4,414,987</u>

The accompanying notes are an integral part of these financial statements.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

Net change in fund balances - total governmental funds	\$ (300,949)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	578,098
Depreciation expense	(368,810)
Gain (loss) on disposal of capital assets	(35,419)

Some items reported in the statement of activities, such as the change in the OPEB obligation, change in GASB 68 pension liability, or a net decrease or increase in compensated absences, do not require the use of current financial resources, nor do they provide any, and therefore are not reported as expenditures or revenues in the governmental funds:

Change in compensated absences payable	(92,446)
Change in OPEB obligation	(134,787)
Pension expense	(371,990)
Nonemployer contributions to pension plan	<u>284,970</u>

Change in net position of governmental activities	<u>\$ (441,333)</u>
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**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**FIDUCIARY FUND TYPE - AGENCY FUNDS
STATEMENT OF NET POSITION
AS OF JUNE 30, 2025**

ASSETS

Cash and cash equivalents	<u>\$ 407,574</u>
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LIABILITIES

Accounts, salaries, and other current payables	\$ 4,178
Due to taxing bodies and others	403,396
Total liabilities	<u>\$ 407,574</u>

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**FIDUCIARY FUND TYPE - AGENCY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
AS OF JUNE 30, 2025**

Unsettled balances due to taxing bodies and others - beginning	<u>\$ 680,398</u>
Additions:	
Deposits:	
Ad valorem taxes:	
Current year	17,515,801
Prior year	18,793
Appearance bonds, fines, etc.	350,160
Beer, liquor, and bingo licenses	4,370
Garnishments	103,076
Interest:	
Bank account	24,573
Delinquent taxes	31,309
Occupational licenses	101,843
Sales	281,352
State revenue sharing	489,551
Tax notices	91,881
Other additions	<u>2,210,243</u>
Total additions	<u>21,222,952</u>
Reductions:	
Deposits settled to:	
Bastrop Fire District No. 2	1,213,074
Bonne Idee Drainage District	24,985
Hospital Service District	2,372,218
Louisiana Tax Commission	19,734
Morehouse Parish:	
Clerk of Court	69,158
Assessor	695,001
Police Jury	3,029,333
School Board	7,942,976
Sheriff	1,344,336
Library	627,502
Pension Funds	491,367
Tensas Basin Levee District	362,316
Ward 2 Fire District No. 1	140,477
Ward 5 Fire District No. 1	72,771
Ward 6 Fire District No. 1	170,073
Ward 8 Fire District No. 1	48,609
Ward 10 Fire District No. 1	45,234
Other settlements	<u>2,826,611</u>
Total reductions	<u>21,495,776</u>
Unsettled balances due to taxing bodies and others - ending	<u>\$ 407,574</u>

The accompanying notes are an integral part of these financial statements.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO 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 also 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 and anti-drug abuse programs. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes; occupational licenses; beer and liquor licenses; state revenue sharing; and fines, costs, and bond forfeitures imposed by the district court.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. The accompanying financial statements and notes thereto are presented in accordance with Statement No. 34.

Reporting Entity

GASB Statement No. 14, *The Reporting Entity*, as amended by subsequent statements, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the Sheriff may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. In accordance with GASB Statement 14, the reporting entity for Morehouse Parish Sheriff consists of (a) the primary government (Sheriff), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

GASB Statement No. 14 established criteria for determining which component units should be considered part of Morehouse Parish Sheriff for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

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

As the governing authority of the parish, for reporting purposes, Morehouse Parish Police Jury is the financial reporting entity for Morehouse Parish. The Sheriff is an independently elected official that is not fiscally dependent on Morehouse Parish Police Jury. Therefore, the Sheriff is not a component unit of the financial reporting entity for Morehouse Parish.

Component units that are legally separate from the Sheriff, but are financially accountable to the Sheriff, or whose relationship with the Sheriff is such that exclusion would cause the Sheriff's financial statements to be misleading or incomplete are discretely presented. The component unit column on the statement of net position and on the statement of activities includes the financial data of Morehouse Dare Inc. ("DARE"), the discretely presented component unit. The component unit's data is reported in a separate column to emphasize that it is legally separate from the Sheriff. The purpose of DARE is to develop, promote, monitor, and evaluate the drug awareness program parish wide. DARE is financially accountable to the Sheriff because (1) the director of DARE is an employee of the Sheriff (criteria 1. above), and (2) because the Sheriff can impose its will on DARE by the Sheriff's ability to affect the activities and level of service performed by DARE (criteria 1.a. above). In addition, the Sheriff provides funding in the form of state grant funds being passed through to the organization and the Sheriff can reassign or dismiss those persons responsible for the day-to-day operations of DARE.

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. In the government-wide presentation, governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-wide Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary and fiduciary fund financial statements, where applicable. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Program revenues included in the statement of activities are derived directly from users as a fee for services or are grants that are restricted to meeting the requirement of a particular program. Program revenues reduce the cost of the function to be financed from the Sheriff's general revenues.

Equity is classified as net position and displayed in three components:

Net investment in capital assets - Consists of capital assets including restricted capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted net position - All other net position that does not meet the definition of "restricted" or "invested in capital assets, net of related debt."

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

Fund Financial Statements

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

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Governmental Fund Type

The Sheriff's current year financial statements include the following major governmental funds:

General Fund - The General Fund is the primary operating fund of the Sheriff. It accounts for all financial resources except those required to be accounted for 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.

Corrections Fund – The Corrections Fund is used to account for the operation and maintenance of the Morehouse Parish Jail Annex and the Collinston Detention Center. The primary source of revenue is state funds for feeding and maintaining state prisoners.

Fiduciary fund Type

Fiduciary fund reporting focuses on net asset and changes in net position. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections, fines, and licenses), deposits held pending court action, inmates' personal funds, and funds earned by inmates under the work release program. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Basis of Accounting

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

Accrual

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

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting (Continued)

Modified Accrual

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

Governmental funds and the fiduciary type agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within sixty days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for the interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

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

Sales and use taxes are recognized as revenue when received by the Sheriff's collection agent, Morehouse Parish Sales and Use Tax Commission. Intergovernmental revenues and fees, charges, and commissions for services are recorded when the Sheriff is entitled to the funds. Interest income on time deposits is recorded when the time deposits have matured, and the interest is available.

Based on the above criteria, ad valorem taxes; state revenue sharing; sales and use taxes; intergovernmental revenues; and fees, charges, and commissions for services are treated as susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Sheriff.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting (Continued)

The statements contain no provision for uncollectible accounts. The Sheriff is of the opinion that such allowance would be immaterial in relation to the basic financial statements taken as a whole.

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid and insurance proceeds are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

Budgets and Budgetary Accounting

Proposed budgets for the General Fund and the Corrections Fund are prepared on the modified accrual basis of accounting and published in the official journal prior to the public hearing. Public hearings are held at the Sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the Sheriff and amended during the year, as necessary. Budgets are established and controlled by the Sheriff at the object level of expenditure. All annual appropriations lapse at fiscal year-end.

Encumbrance accounting is not used. However, formal budgetary integration is employed as a management control device during the fiscal year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

Deposits and Investments

The Sheriff's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law allows the Sheriff to invest in collateralized certificates of deposits, government backed securities, commercial paper, the Louisiana Asset Management Pool (a state sponsored investment pool), and mutual funds consisting solely of government backed securities. Currently, the agency funds' investments consist of non-negotiable certificates of deposit with original maturities that exceeded ninety days and are reported in the accompanying financial statements at cost, which approximates market value.

Interfund Balances

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Ad Valorem Taxes

All property tax receivables are shown net of uncollectible accounts. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15th. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected during December, January and February of the fiscal year.

As provided by Louisiana Revised Statute 33:9001 a law enforcement district has been created for the purpose of providing financing to the office of the Sheriff. Louisiana Revised Statute 33:9003 requires the district to levy a tax on the assessed valuation of all property appearing on the 1977 and subsequent tax rolls in an amount that would produce for the district in the initial year the same revenue as that estimated to be produced by the Sheriffs commission on ad valorem taxes for the fiscal year ended June 30, 1977. For the 2024 tax roll, the district levied 5.46 mills on property with an assessed value of \$225,215,122.

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2024 assessed valuation (amounts expressed in thousands):

	Assessed Valuation	Percent of Total Assessed	
		Valuation	Tax
Entergy Louisiana Holdings, Inc.	\$ 9,647	4.28%	\$ 995
Morehouse Bioenergy, LLC	8,879	3.94%	849
Texas Gas Transmission LLC	7,174	3.19%	680
Union Pacific Railroad Company	6,104	2.71%	588
Kennedy Rice Mill, LLC	5,352	2.38%	549
Tennessee Gas Pipeline Company LLC	4,629	2.06%	435
Gulf South Pipeline Company LLC	3,601	1.60%	359
Kennedy Rice Dryers, LLC	3,310	1.47%	341
Simmons Sporting Goods	2,440	1.08%	324
Midcontinent Express Pipeline, LLC	2,870	1.27%	286
Total	<u>\$ 54,006</u>	<u>23.98%</u>	<u>\$ 5,406</u>

Sales and Use Taxes

In October of 1998, voters of the parish approved a one-half of one percent (.5%) sales and use tax. The proceeds of the tax, after paying reasonable and necessary costs of collection, are dedicated to operation of the law enforcement district. In May 2009, the tax was renewed for ten years expiring on December 31, 2019. In October 2019, the tax was renewed for a term of ten years effective January 1, 2020, and ending December 31, 2029. The Sheriff has entered into an agreement with Morehouse Parish Sales and Use Tax Commission for collection of the tax. For its services, the collection agent receives a one and one-half percent to two percent (1.5% - 2%) collection fee.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Sales and Use Taxes (Continued)

In April of 2011, voters of the parish approved an additional one percent (1%) sales and use tax to be collected indefinitely. The proceeds of the tax, after paying reasonable and necessary costs of collection, are dedicated to operation of the law enforcement district. The Sheriff has entered into an agreement with Morehouse Parish Sales and Use Tax Commission for collection of the tax. For its services, the collection agent receives a one and one-half percent to two percent (1.5% - 2%) collection fee.

Capital Assets

Capital assets, which include property, plant, equipment, etc., are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available.

Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$2,500 or more for capitalizing assets.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend their useful lives are not capitalized.

All capital assets, other than land and construction in progress, are depreciated using the straight-line method over the following useful lives:

Description	Estimated Lives
Buildings and improvements	40 Years
Equipment	5 - 15 Years
Vehicles	5 Years

Compensated Absences

Employees of the Sheriff earn from ten to thirty days of vacation leave each year, depending on length of service. The Sheriff requires employees to use all accrued vacation days prior to the employee's next anniversary date unless approved for carryover by the chief deputy or sheriff.

Employees earn three to six hours of sick leave each pay period, depending on length of service up to a maximum of 156 hours per year. Employees can accrue an unlimited amount of sick leave.

Employees earn compensatory time at the rate of one hour earned for one hour worked until eighty-six hours accumulated in a fourteen-day work period. Thereafter, time is earned at the rate of one and half times each overtime hour worked. Employees may accumulate unused compensatory time. Accumulated compensatory time is paid to the employee in the form of days off or is paid to the employee at the employee's current rate of pay upon separation from service.

Estimated accrued compensated absences resulting from unused vacation and compensatory time at the end of the fiscal year are recorded in the government-wide financial statements as long-term liabilities. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences (Continued)

The cost of accumulated compensatory time is reported as an expenditure of the General Fund when the employee uses the time in the form of days off or is paid for accumulated time upon separation from service.

Long-term Obligations

In the government-wide financial statements, long-term obligations, such as certificates of indebtedness and compensated absences are reported as liabilities in the applicable governmental activities.

In the fund financial statements, governmental fund types recognize long-term obligations only to the extent that they will be paid with current resources. The fund financial statements recognize proceeds of debt as other financing sources of the current period. Expenditures for long-term debt principal and interest are recorded in the fund financial statements in the year payments are due.

Accounting principles generally accepted in the United States of America require that postemployment benefits for retired employees be accrued and reported as liabilities in the government-wide financial statements.

Fund Equity

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the Sheriff classifies governmental fund balances as follows:

Non-spendable fund balance includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted fund balance includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed fund balance includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end. Fund balance may be committed by the Sheriff.

Assigned fund balance includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Sheriff.

Unassigned fund balance includes positive fund balance within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Estimates

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

NOTE 2 - CASH AND CASH EQUIVALENTS

Custodial credit risk is the risk that the Sheriff's deposits may not be returned to it in the event of a bank failure. The Sheriff's policy to ensure that there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. 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.

Under state law, the Sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2025, the Sheriff has cash and cash equivalents (book balances) totaling \$4,135,652, as follows:

Primary government:	
Demand deposits	\$ 3,108,237
Time deposits	1,024,912
Cash on hand	1,103
Petty cash	1,400
Total	<u>4,135,652</u>
Amounts held in agency funds	<u>(407,574)</u>
Total primary government	<u>\$ 3,728,078</u>
Component unit:	
Demand deposits	<u>\$ 85,404</u>

These deposits are stated at cost, which approximates market. 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 the amount on deposit with the fiscal agent.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 2 - CASH AND CASH EQUIVALENTS (CONTINUED)

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. As of June 30, 2025, the Sheriff had bank balances as follows:

Insured by FDIC	<u>\$ 634,876</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the Sheriff's name	<u>3,694,859</u>
Total balances exposed to custodial credit risk	<u>3,694,859</u>
Total bank balances	<u>\$ 4,329,735</u>

NOTE 3 - RECEIVABLES

The receivables at June 30, 2025, are as follows:

	General Fund	Corrections Fund	Totals
Taxes:			
Property	\$ 2,069	\$ -	\$ 2,069
Sales	328,353	-	328,353
Intergovernmental:			
Federal grants	47,331	-	47,331
State grants	13,229	-	13,229
Local grants	-	-	-
Fees, charges and commissions for services	83	530,601	530,684
Fines and forfeitures	2,779	-	2,779
Other	91,965	516	92,481
Total governmental funds	<u>\$ 485,809</u>	<u>\$ 531,117</u>	<u>\$ 1,016,926</u>

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 4 – INTERFUND TRANSFERS AND BALANCES

Interfund balances as of June 30, 2025, were as follows:

Due From	Due To		
	General	Corrections	Total
Corrections	\$ 2,005,291	\$ -	\$ 2,005,291
Fiduciary Funds -			
Agency Funds	3,662	516	4,178
Total	<u>\$ 2,008,953</u>	<u>\$ 516</u>	<u>\$ 2,009,469</u>

NOTE 5 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Construction in Progress	\$ 18,067	\$ 72,078	\$ -	\$ 90,145
Total capital assets not being depreciated	<u>18,067</u>	<u>72,078</u>	<u>-</u>	<u>90,145</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 3,509,846	\$ -	\$ -	\$ 3,509,846
Equipment	888,252	101,115	-	989,367
Vehicles	1,760,818	404,905	(201,955)	1,963,768
Total capital assets being depreciated	<u>6,158,916</u>	<u>506,020</u>	<u>(201,955)</u>	<u>6,462,981</u>
Less accumulated depreciation for:				
Buildings and improvements	2,402,500	87,745	-	2,490,245
Equipment	689,153	37,375	-	726,528
Vehicles	1,141,755	243,690	(166,536)	1,218,909
Total accumulated depreciation	<u>4,233,408</u>	<u>368,810</u>	<u>(166,536)</u>	<u>4,435,682</u>
Total capital assets, net	<u>\$ 1,943,575</u>	<u>\$ 209,288</u>	<u>\$ (35,419)</u>	<u>\$ 2,117,444</u>

Depreciation expense of \$369,198 is included in public safety expenses of the primary government on the statement of activities.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 6 - LONG-TERM OBLIGATIONS

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

	Beginning Balance	Additions	Deductions	Ending Balance
Compensated Absences	426,554	92,446	-	519,000
Net OPEB Obligation	11,425,127	590,766	-	12,015,893
Net Pension Liability (Asset)	4,812,703	-	(1,591,662)	3,221,041
Total	<u>\$16,664,384</u>	<u>683,212</u>	<u>(1,591,662)</u>	<u>\$15,755,934</u>

As discussed in Note 1, upon separation from service, employees are paid for accumulated leave at their then current rate of pay. Adjustments to the compensated absence liability include adjusting the ending liability to ending pay rates and to limitations on the hours for which an employee will be paid.

NOTE 7 - RETIREMENT SYSTEM

Sheriffs' Pension and Relief Fund (System)

Plan Description

The Morehouse Parish Sheriff contributes to the Sheriffs' Pension and Relief Fund (System) which is a cost sharing multiple employer defined benefit pension plan. All sheriffs and deputies who are 18 years or older at the time of original employment, who earn not less than \$400 per month if employed after September 7, 1979, and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed after January 1, 2000, are required to participate in the System.

Plan members who become eligible for membership on or before December 31, 2011 may retire at:

- Age 55 with a minimum of 12 years creditable service
- Age 60 with at least 10 years of creditable service
- Any age with 30 years of creditable service

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. Survivor, death and disability benefits are also provided under the plan.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 7 - RETIREMENT SYSTEM (CONTINUED)

Members whose first employment began on or after January 1, 2012 may retire at:

- Age 62 with 12 years of creditable service
- Age 60 with 20 years of creditable service
- Age 55 with 30 years of creditable service
- Age 50 with 20 years of creditable service with reduced benefits

The benefit rate for such members with less than 30 years of service is three percent; for members with thirty or more years, the benefit 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.

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

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

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

For the year ended June 30, 2025 (plan year ended June 30, 2024), the Morehouse Parish Sheriff's Office covered payroll was \$4,499,956. Covered payroll includes all compensation paid to active employees covered by the Plan.

The System also provides death and disability benefits; benefits are established or amended by state statute.

For members retiring before July 1, 2001, in lieu of terminating employment and accepting a service retirement allowance, members who is eligible to retire may elect to participate in the deferred retirement option plan (DROP). During such period, employer contributions continue but employee contributions cease. Monthly benefits that the member would have received during the DROP period are paid into the DROP fund. Interest is earned when the member has completed DROP participation, based on the actual rate of return on the investments identified as DROP funds for the period.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 7 - RETIREMENT SYSTEM (CONTINUED)

Effective July 1, 2001, the Back-DROP program replaced the DROP program. In lieu of receiving a retirement benefit, any member of the Plan who meets regular service requirements may make a one-time irrevocable election to receive a “Back-DROP” benefit. A member elects Back-DROP at the time of separation from employment (retirement). The Back-DROP benefit is based on 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 time accrued between when 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 time accrued between when a member becomes eligible for retirement and his actual date of retirement. A member’s Back-DROP benefit is the maximum monthly retirement benefit 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 Plan during the Back-DROP period. The member’s DROP and Back-FROP balances left on deposit are managed by a third party, fixed income investment manager. Participants have the option to opt out of this program and take a lump sum distribution, if eligible, annuitize all or a portion of the Back-DROP balance, or to rollover the assets to another qualified plan.

Employer Contributions

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ended June 30, 2024, the actual employer contribution rates were 11.50%, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

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

As of June 30, 2025, the Morehouse Parish Sheriff’s Office reported a total of \$3,221,041 for its proportionate share of the net pension liability of the Plan. 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 Morehouse Parish Sheriff’s Office proportion of the net pension liability was based on a projection of the Office’s long-term contributions to the plans relative to the projected contributions of all participating employers, actuarially determined. The Office’s proportions of the Plan as of June 30, 2024 and 2023 were 0.533097% and 0.547659%, respectively.

For the year ended June 30, 2025, the Office recognized pension expense of \$919,612.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 7 - RETIREMENT SYSTEM (CONTINUED)

In addition, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	18,063	105,960
Differences between expected and actual experience	659,573	73,148
Net difference between projected and actual earnings on pension plan investments	-	303,898
Changes of assumptions	163,313	-
Contributions subsequent to the measurement date	547,622	-
Total	1,368,571	483,006

The deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2026	31,244
2027	792,828
2028	(211,742)
2029	(247,387)
Thereafter	-

Actuarial Assumptions

The total pension liabilities in the June 30, 2024 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurements:

Inflation	2.30%
Salary Increases	5.00%
Investment rate of return	6.85%
Actuarial cost method	Entry age normal
Expected remaining service lives	5 years

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 7 - RETIREMENT SYSTEM (CONTINUED)

Mortality rates were based on the Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees, multiplied by 120% for males and 115% for females. For employees, the 2010 Public Retirement Plans Mortality Table for General Employees was multiplied by 120% for males and 115% for females. For disabled retirees, the 2010 Public Retirement Plans Mortality Table for General Disabled Retirees was multiplied by 120% for males and 115% for females

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 were as follows:

<u>Asset Class</u>	Long-Term Expected Rate of Return	
	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Equity securities	62%	4.29%
Fixed Income	25%	1.33%
Alternative investments	<u>13%</u>	<u>0.82%</u>
Totals	100%	6.44%
Inflation		<u>2.51%</u>
Expected arithmetic nominal return		<u>8.62%</u>

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 7 - RETIREMENT SYSTEM (CONTINUED)

Sensitivity of the Morehouse Parish Sheriff's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the proportionate share of the net pension liability of the plan, calculated using the discount rates as shown above, as well as what the proportionate share of the net pension liability (net pension asset) would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Changes in Discount Rate		
	1%	Current Decrease <u>5.85%</u>	1% Increase <u>7.85%</u>
Net Pension Liability	<u>\$6,974,233</u>	<u>\$3,221,041</u>	<u>\$90,983</u>

Plan Fiduciary Net Position

Detailed information about the System's fiduciary net position is available in the separately issued Sheriff's Pension and Relief Fund audit report for the year ended June 30, 2024. Access to the report can be found on the Louisiana Legislative Auditor's website, www.lla.la.gov.

NOTE 8 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS

Effective for the year ended June 30, 2025, the Morehouse Parish Sheriff implemented Government Accounting Standards Board Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions* (GASB 75).

Plan description

The Morehouse Parish Sheriff's Office's medical benefits are provided to employees upon actual retirement.

The employer pays 100% of the medical coverage for the retiree (not dependents). Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age or, age 55 and 15 years of service. See the section below entitled "Expected Time of Commencement of Benefits" for the assumption as to time of actual retirement.

Employees covered are as follows:

Status	Single	Employee + Dependent Coverage
Active (=105)	97	8
Retired (=38)	36	2
Total (=143)	133	10

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 8 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Contribution Rates

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Fund Policy

Until the fiscal year ending 2011, when GASB Statement No. 45 was implemented, the Morehouse Parish Sheriff's Office recognized the cost of providing post-employment medical benefits (the Morehouse Parish Sheriff's Office's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis.

Effective with the fiscal year beginning July 1, 2019, the Morehouse Parish Sheriff's Office implemented Government Accounting Standards Board Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions* (GASB 75). During the year ended June 30, 2024, the Morehouse Parish Sheriff's Office's portion of health care funding cost for retired employees totaled \$238,478

Net Post-Employment Benefit Obligation (Asset)

The table below shows the Morehouse Parish Sheriff's Office's Net Other Post-Employment Benefit (OPEB) Obligation (Asset) for fiscal year ending June 30, 2025:

Beginning net OPEB obligation (Asset) 7/1/2024	<u>\$ 11,425,127</u>
Changes for the year:	
Service Cost	459,442
Interest	492,733
Differences between expected and actual experience	-
Changes in assumptions	-
Benefit payments and net transfers	<u>(361,409)</u>
Net Changes	<u>590,766</u>
Ending net OPEB obligation (Asset) 6/30/2025	<u>\$ 12,015,893</u>

The following table shows the Morehouse Parish Sheriff's Office's annual post-employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post-employment benefits (PEB) liability (asset):

Post Employment Benefit	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation (Asset)
Medical	June 30, 2025	\$ 429,235	41.69%	\$ 12,015,893

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 8 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Funded Status and Funding Progress

In the fiscal year ending June 30, 2025, the Morehouse Parish Sheriff's Office made no contributions to its post-employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of June 30, 2025, the most recent actuarial valuation, the Total OPEB Liability (TOL) was \$12,015,893, which is defined as that portion, as determined by a particular actuarial cost method (the Morehouse Parish Sheriff's Office uses the Individual Entry Age Normal Cost Method – Level Percentage of Projected Salary), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in the fiscal year ended June 30, 2025, the entire OPEB liability of \$12,015,893 was unfunded.

Total OPEB Liability (TOL)	\$ 12,015,893
Actuarial value of plan assets	-
NET OPEB Liability (NOL)	<u>12,015,893</u>
Funded ratio (Act. Val. Assets/TOL)	0%
Covered payroll (active plan members)	\$ 3,847,332
NOL as a percentage of covered payroll	<u>312.32%</u>

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Morehouse Parish Sheriff's Office and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Morehouse Parish Sheriff's Office and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Morehouse Parish Sheriff's Office and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method

The actuarial method used was the Individual Entry Age Normal Cost Method – Level Percentage of Projected Salary. The employer portion of the cost for retiree medical care in each future year is determined as a level percent of pay that would fully fund the benefit promise by the time of retirement.

Turnover Rate

The employee retirement rates were developed from the assumption used in the LSPRF 2017 actuarial report. The rates for each age are below:

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 8 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Age	Percent	Turnover
55	14.0%	
65	21.0%	
70	100.0%	

Post-employment Benefit Plan Eligibility Requirements

Historically, employees have retired after age 55 and 18 years of service. We have therefore assumed that employees retire three years after the earlier of that historical retirement age or age 60 and 15 years of service. The three years is to accommodate the D.R.O.P. period. Medical benefits are provided to employees upon actual retirement. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age or, age 55 and 15 years of service. Entitlement to benefits continues through Medicare to death.

Investment Return Assumption (Discount Rate)

GASB Statement 75 states that the investment return assumption should be the long-term expected rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits, to the extent that (1) the OPEB plan's fiduciary net position is projected and (2) OPEB plan assets are expected to be invested using a strategy to achieve that return a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. Since the plan is not currently being funded and not expected to be funded in the near future, we have performed this valuation using a 4.21% annual investment return assumption (1.71% real rate of return plus 2.50% inflation).

Health Care Cost Trend Rate

For the year ended June 30, 2025, the annual medical trend rate was 4.50%.

Mortality Rate

The mortality assumption was calculated using the RPH-2014 Total table with Project MP-2021.

Salary Scale

The salary assumption was calculated at 3.50%.

Sensitivity of the Trend and Discount Rate

Healthcare Trend		
1% Decrease	Total OPEB Liability	1% Increase
\$ 10,213,923	\$ 12,015,893	\$ 14,327,176

Discount Rate		
1% Decrease	Total OPEB Liability	1% Increase
\$ 14,024,513	\$ 12,015,893	\$ 10,399,789

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 8 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Method of Determining Value of Benefits

The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 100% of the cost of the medical benefits for the retiree only (not dependents). The medical rates provided are "blended" rates for active and retired before Medicare eligibility.

NOTE 9 – CHANGES IN AGENCY FUNDS' BALANCES

A summary of changes for the year ended June 30, 2025, in agency funds' balances due to taxing bodies and others is as follows:

	July 1, 2024	Additions	Reductions	June 30, 2025
Civil Fund	\$ 32,976	\$ 431,271	\$ (416,819)	\$ 47,428
Criminal Fund	293,803	743,910	(797,787)	239,926
Tax Collector Fund	3,587	18,552,100	(18,555,687)	-
License Fund	1,011	106,213	(106,817)	407
Inmate Commissary Fund	110,957	737,910	(746,706)	102,161
Inmate Work Release Fund	238,064	651,548	(871,960)	17,652
Totals	<u>\$ 680,398</u>	<u>\$ 21,222,952</u>	<u>\$ (21,495,776)</u>	<u>\$ 407,574</u>

NOTE 10 – TAX COLLECTOR ENDING CASH BALANCE

At June 30, 2025, the tax collector has no cash and cash equivalents (book balances).

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 11 – AD VALOREM TAXES COLLECTED

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

Louisiana Department of Agriculture & Forestry	\$ 13,143
Tensas Basin Levee District	351,961
Louisiana Tax Commission	19,732
Morehouse Parish:	
Assessor	658,158
Police Jury	2,768,860
School Board	7,778,603
Sheriff	1,026,703
Library	602,881
Bastrop Fire District No. 2	1,197,126
Ward 2 Cemetery	-
Ward 2 Fire District	140,329
Ward 5 Fire District	72,762
Ward 6 Fire District	168,861
Ward 8 Fire District	48,505
Ward 10 Fire District	44,893
Bonne Idee Drainage District	24,982
Hospital Service District	2,368,130
Total	<u>\$ 17,285,630</u>

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 12 – AD VALOREM TAXES UNCOLLECTED AND UNSETTLED

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

Louisiana Department of Agriculture & Forestry	\$ 3
Tensas Basin Levee District	5,348
Morehouse Parish:	
Assessor	6,414
Police Jury	28,136
School Board	75,948
Sheriff	10,006
Library	6,064
Bastrop Fire District No. 2	21,515
Ward 2 Cemetery	-
Ward 2 Fire District	3,011
Ward 5 Fire District	29
Ward 6 Fire District	256
Ward 8 Fire District	148
Ward 10 Fire District	295
Bonne Idee Drainage District	117
Hospital Service District	23,824
Total	<u>\$ 181,114</u>

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

NOTE 13 – ON-BEHALF PAYMENTS

Certain employees receive supplemental pay from the state of Louisiana. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues of \$555,941, under this arrangement, are presented as state government grants on the statement of revenues and expenditures. The related expenditures are included in public safety expenditures in the General Fund.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 14 - RISK MANAGEMENT

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; liability; and injuries to employees or others. To handle such risk of loss, the Sheriff maintains commercial insurance policies covering automobile liability and medical payments, workers' compensation, general liability, and surety bond coverage on the secretary/treasurer and other employees handling money. There were no significant reductions in the Sheriff's insurance coverage during the fiscal year. No claims were paid on any of the policies during the past three years, which exceeded the policies' coverage amounts.

NOTE 15 - LITIGATION

As of June 30, 2025, the Sheriff was involved in several lawsuits. In the opinion of legal counsel, resolution of these lawsuits will not result in any liability in excess of insurance coverage.

NOTE 16 – EXPENDITURES OF SHERIFF’S OFFICE PAID BY POLICE JURY

The Sheriff's offices were constructed by the Morehouse Parish Police Jury. Certain costs of maintaining and operating the offices, as required by Louisiana Revised Statute 33:4715, are paid by the Morehouse Parish Police Jury.

NOTE 17 - GRANTS

Grantor	Program	Description	Revenues	Expenditures
DHS	SHSP	SHSP 22 Equipment	\$ 1,350	\$ 1,381
DHS	SHSP	SHSP 23 Equipment	32,270	-
DHS	SHSP	SHSP 24 Equipment	-	11,232
DHS	EMPG	EMPG 22 Equipment	9,095	-
DHS	EMPG	EMPG 23 Equipment	8,135	9,648
DOJ	BJAG	Streets Sales Distribution	15,064	15,064
DOJ		Victim Assistance Program 2	52,505	72,334
DRA	North Delta	Funding for two law enforcement vehicles	100,000	101,458
		Total federal	<u>218,419</u>	<u>\$ 211,117</u>
LCLE		LCLE Grant #6994	15,447	
DOTD		Transportation	1,720	
Treasury	Act 465	Sewer Treatment Facility Improve for Collinston DC	67,308	
Treasury	Act 397	K-9 Program vehicle and equipment	36,302	
Treasury	Act 776	Heating Sheriff's Emergency Operations Center	24,851	
Treasury		Supplemental Pay	555,941	
LCLE		Bullet Proof Vests	4,500	
		Total state	706,069	
		Local	<u>575,763</u>	
		Total grant revenue	<u>\$ 1,500,251</u>	

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 18 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 26, 2025, the date on which the financial statements were available to be issued.

NOTE 19 – NEW ACCOUNTING STANDARDS

GASB Statement No. 103, *Financial Reporting Model Improvements* was issued April 2024. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

Statement No. 104, *Disclosure of Certain Capital Assets*, was issued September 2024. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

Required Supplemental Information

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025**

	BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET	
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Taxes:				
Ad valorem	\$ 980,000	\$ 1,050,000	\$ 1,053,512	\$ 3,512
Sales and use	4,700,000	3,950,000	3,944,329	(5,671)
Intergovernmental funds:				
Federal government grants	227,800	192,700	218,419	25,719
State government grants	1,015,600	623,600	690,622	67,022
State government shared revenue	97,600	97,800	97,725	(75)
Local government grants	543,200	538,200	575,763	37,563
Charges for services	136,140	123,670	132,055	8,385
Fines and forfeitures	145,760	157,230	173,427	16,197
Investment earnings	69,920	68,890	59,440	(9,450)
Contributions and donations from private sources	225	-	-	-
Other revenues	12,000	118,600	149,153	30,553
Total revenues	<u>7,928,245</u>	<u>6,920,690</u>	<u>7,094,445</u>	<u>173,755</u>
Expenditures:				
Current:				
Public safety				
Personal services	4,929,000	4,887,850	4,950,839	62,989
Operating services	743,700	702,000	720,055	18,055
Materials and supplies	385,450	284,850	275,824	(9,026)
Travel and other charges	165,400	97,800	93,231	(4,569)
Capital outlay	973,600	506,200	519,984	13,784
Total expenditures	<u>7,197,150</u>	<u>6,478,700</u>	<u>6,559,933</u>	<u>81,233</u>
Excess (deficiency) of revenues over expenditures	<u>731,095</u>	<u>441,990</u>	<u>534,512</u>	<u>92,522</u>
Other sources (uses):				
Proceeds from the sale of assets	5,300	12,500	12,230	(270)
Proceeds from the issuance of debt	53,000	40,000	-	(40,000)
Proceeds from insurance	29,500	8,000	6,409	(1,591)
Operating transfers out	(710,400)	(1,184,000)	-	1,184,000
Total other sources (uses)	<u>(622,600)</u>	<u>(1,123,500)</u>	<u>18,639</u>	<u>1,142,139</u>
Net change in fund balances	108,495	(681,510)	553,151	1,234,661
Fund balances at beginning of year	<u>4,221,441</u>	<u>5,065,765</u>	<u>5,065,765</u>	<u>-</u>
Fund balances at end of year	<u>\$4,329,936</u>	<u>\$4,384,255</u>	<u>\$ 5,618,916</u>	<u>\$1,234,661</u>

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - CORRECTIONS FUND
FOR THE YEAR ENDED JUNE 30, 2025**

	BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET	
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Charges for services	\$ 4,027,450	\$ 3,782,600	\$ 3,746,704	\$ (35,896)
Investment earnings	4,800	6,000	5,641	(359)
Rents and royalties	-	175,000	175,000	-
Total revenues	<u>4,032,250</u>	<u>3,963,600</u>	<u>3,927,345</u>	<u>(36,255)</u>
Expenditures:				
Current:				
Public safety				
Personal services	3,000,200	2,611,500	2,655,858	44,358
Operating services	577,320	1,371,720	1,369,886	(1,834)
Materials and supplies	1,001,230	747,890	743,208	(4,682)
Travel and other charges	17,200	7,650	6,276	(1,374)
Capital outlay	<u>147,000</u>	<u>58,100</u>	<u>58,114</u>	<u>14</u>
Total expenditures	<u>4,742,950</u>	<u>4,796,860</u>	<u>4,833,342</u>	<u>36,482</u>
Excess (deficiency) of revenues over expenditures	<u>(710,700)</u>	<u>(833,260)</u>	<u>(905,997)</u>	<u>(72,737)</u>
Other sources (uses):				
Operating transfers in	710,400	1,184,000	-	(1,184,000)
Proceeds from insurance	-	-	51,897	51,897
Total other sources (uses)	<u>710,400</u>	<u>1,184,000</u>	<u>51,897</u>	<u>(1,132,103)</u>
Net change in fund balances	(300)	350,740	(854,100)	(1,204,840)
Fund balances at beginning of year	<u>343</u>	<u>(349,829)</u>	<u>(349,829)</u>	<u>-</u>
Fund balances at end of year	\$ 43	\$ 911	\$ (1,203,929)	\$ (1,204,840)

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**NOTES TO BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2025**

Proposed budgets for the General Fund and the Corrections Fund are prepared on the modified accrual basis of accounting and published in the official journal prior to the public hearing. Public hearings are held at the Sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the Sheriff and amended during the year, as necessary. Budgets are established and controlled by the Sheriff at the object level of expenditure. All annual appropriations lapse at fiscal year-end.

Encumbrance accounting is not used. However, formal budgetary integration is employed as a management control device during the fiscal year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**EMPLOYEE HEALTH CARE PLAN
SCHEDULE OF FUNDING PROGRESS
AS OF JUNE 30, 2025**

Measurement Date	Total OPEB Liability -				Net OPEB Liability as a Percentage of Covered Payroll	
	Fiduciary Net Position	Entry Age Percentage of Salary	Normal	Net OPEB Liability	Funded Ratio	Covered Payroll
June 30, 2025	\$ -	\$ 12,015,893		\$ 12,015,893	0%	\$ 3,847,332
June 30, 2024	\$ -	\$ 11,425,127		\$ 11,425,127	0%	\$ 3,847,332
June 30, 2023	\$ -	\$ 11,428,035		\$ 11,428,035	0%	\$ 3,493,786
June 30, 2022	\$ -	\$ 10,862,586		\$ 10,862,586	0%	\$ 3,493,786
June 30, 2021	\$ -	\$ 13,022,218		\$ 13,022,218	0%	\$ 3,489,167
June 30, 2020	\$ -	\$ 12,277,069		\$ 12,277,069	0%	\$ 3,489,167

GASB 45

Actuarial Valuation Date	Actuarial				UAAL as a Percentage of Covered Payroll	
	Actuarial Valuation of Assets	Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	
July 1, 2016	\$ -	\$ 3,437,236	\$ 3,437,236	0%	\$ 4,015,758	85.59%
June 30, 2010	\$ -	\$ 2,526,967	\$ 2,526,967	0%	\$ 4,280,151	59.04%

Generally accepted governmental accounting principles (GASB Codification Po50.131-132) require that the schedule present information from the last three actuarial valuations. Additional information will be added after each of the next valuations. Subsequent to that, information will be presented for the latest three valuations.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**SCHEDULE OF SHERIFF'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
SHERIFFS' PENSION AND RELIEF FUND
FOR THE YEAR ENDED JUNE 30, 2025**

Plan Year Ended	Employer's portion of the net pension liability	Employer's proportionate share of the net pension liability	Employer's covered employee payroll	Employer's proportionate share of the net pension liability as a percentage of its covered employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.533097%	\$ 3,221,041	\$ 4,499,957	71.58%	89.40%
2023	0.547659%	\$ 4,812,703	\$ 4,141,275	116.00%	83.94%
2022	0.538870%	\$ 4,379,853	\$ 3,997,371	110.00%	83.90%
2021	0.553330%	\$ (274,201)	\$ 4,032,264	-7.00%	101.04%
2020	0.565280%	\$ 3,912,355	\$ 4,175,099	94.00%	88.91%
2019	0.595740%	\$ 2,818,010	\$ 4,175,099	67.50%	88.91%
2018	0.632430%	\$ 2,425,147	\$ 4,340,896	55.87%	90.41%
2017	0.663612%	\$ 2,873,622	\$ 4,596,485	62.52%	88.49%
2016	0.645115%	\$ 4,094,477	\$ 4,408,367	92.88%	82.10%
2015	0.682274%	\$ 3,041,251	\$ 4,523,571	67.23%	86.61%

The amounts presented have a measurement date of the previous fiscal year end.

**MOREHOUSE PARISH SHERIFF
BASTROP , LOUISIANA**

**SCHEDULE OF SHERIFF'S CONTRIBUTIONS
SHERIFFS' PENSION AND RELIEF FUND
FOR THE YEAR ENDED JUNE 30, 2025**

Plan Year Ended	Contractually required contribution	Contributions in relation to contractually required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percentage of covered employee payroll
2024	\$ 517,495	\$ 517,495	\$ -	\$ 4,499,956	11.50%
2023	\$ 507,306	\$ 507,306	\$ -	\$ 4,141,275	12.25%
2022	\$ 489,678	\$ 489,678	\$ -	\$ 3,997,381	12.25%
2021	\$ 493,951	\$ 493,951	\$ -	\$ 4,032,264	12.25%
2020	\$ 511,448	\$ 511,448	\$ -	\$ 4,175,099	12.25%
2019	\$ 512,112	\$ 512,112	\$ -	\$ 4,179,185	12.25%
2018	\$ 554,987	\$ 554,987	\$ -	\$ 4,340,896	12.79%
2017	\$ 609,037	\$ 609,037	\$ -	\$ 4,596,485	13.25%
2016	\$ 605,590	\$ 605,590	\$ -	\$ 4,408,367	13.74%
2015	\$ 644,609	\$ 644,609	\$ -	\$ 4,523,571	14.25%

Other Supplemental Schedules

**MOREHOUSE PARISH SHERIFF
SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

FIDUCIARY FUND TYPES - AGENCY FUNDS

Tax Collector Fund

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute taxes and fees to the appropriate taxing bodies.

Criminal Fund

The Criminal Fund accounts for the collection of bonds, fines and costs, and payment of the collections to recipients in accordance with applicable laws.

Civil Fund

The Civil Fund accounts for the collection of funds in civil suits, sheriff's sales, and garnishments and payments of these collections to recipients in accordance with applicable laws.

License Fund

The License Fund accounts for the collection and distribution of parish occupational, beer, liquor, and private club licenses.

Inmate Commissary Fund

The Inmate Commissary Fund accounts for personal funds of inmates that are received and expended while they are incarcerated.

Inmate Work Release Fund

The Inmate Work Release Fund accounts for funds of inmates that are earned under the work release program.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**FIDUCIARY FUND TYPE - AGENCY FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2025**

	Civil Fund	Criminal Fund	Tax Collector Fund	License Fund	Inmate Work Release Fund	Inmate Commissary Fund	Total
ASSETS							
Cash and cash equivalents	\$ 47,428	\$ 239,926	\$ -	\$ 407	\$ 17,652	\$ 102,161	\$ 407,574
Total assets	<u>\$ 47,428</u>	<u>\$ 239,926</u>	<u>\$ -</u>	<u>\$ 407</u>	<u>\$ 17,652</u>	<u>\$ 102,161</u>	<u>\$ 407,574</u>
LIABILITIES							
Accounts, salaries, and other current payables	\$ 3,662	\$ -	\$ -	\$ -	\$ -	\$ 516	\$ 4,178
Due to taxing bodies and others	<u>43,766</u>	<u>239,926</u>	<u>-</u>	<u>407</u>	<u>17,652</u>	<u>101,645</u>	<u>403,396</u>
Total liabilities	<u>\$ 47,428</u>	<u>\$ 239,926</u>	<u>\$ -</u>	<u>\$ 407</u>	<u>\$ 17,652</u>	<u>\$ 102,161</u>	<u>\$ 407,574</u>

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

FIDUCIARY FUND TYPES - AGENCY FUNDS

**COMBINING SCHEDULE OF CHANGES IN UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 2025**

	Civil Fund Fund	Criminal Fund	Tax Collector Fund	License Fund	Inmate Work Release Fund	Inmate Commissary Fund	Total
Unsettled balances due to							
taxing bodies and others - beginning	\$ 32,976	\$293,803	\$ 3,587	\$ 1,011	\$ 238,064	\$ 110,957	\$ 680,398
Additions:							
Deposits:							
Ad valorem taxes:							
Current year	-	-	17,515,801	-	-	-	17,515,801
Prior year	-	-	18,793	-	-	-	18,793
Appearance bonds, fines, etc.	-	350,160	-	-	-	-	350,160
Beer, liquor, and bingo licenses	-	-	-	4,370	-	-	4,370
Garnishments	103,076	-	-	-	-	-	103,076
Interest:							
Bank account	-	-	24,573	-	-	-	24,573
Delinquent taxes	-	-	31,309	-	-	-	31,309
Occupational licenses	-	-	-	101,843	-	-	101,843
Sales	281,352	-	-	-	-	-	281,352
State revenue sharing	-	-	489,551	-	-	-	489,551
Tax notices	-	-	91,881	-	-	-	91,881
Other additions	46,843	393,750	380,192	-	651,548	737,910	2,210,243
Total additions	431,271	743,910	18,552,100	106,213	651,548	737,910	21,222,952

	Civil Fund Fund	Criminal Fund	Tax Collector Fund	License Fund	Inmate Work Release Fund	Inmate Commissary Fund	Total
Reductions:							
Deposits settled to:							
Bastrop Fire District No. 2	-	-	1,213,074	-	-	-	1,213,074
Bonne Idee Drainage District	-	-	24,985	-	-	-	24,985
Hospital Service District	-	-	2,372,218	-	-	-	2,372,218
Louisiana Tax Commission	-	-	19,734	-	-	-	19,734
Morehouse Parish:							
Clerk of Court	57,283	11,875	-	-	-	-	69,158
Assessor	-	-	695,001	-	-	-	695,001
Police Jury	-	38,926	2,905,440	84,967	-	-	3,029,333
School Board	-	-	7,942,976	-	-	-	7,942,976
Sheriff	120,445	51,410	1,151,237	21,244	-	-	1,344,336
Library	-	-	627,502	-	-	-	627,502
Pension Funds	-	-	491,367	-	-	-	491,367
Tensas Basin Levee District	-	-	362,316	-	-	-	362,316
Ward 2 Fire District No. 1	-	-	140,477	-	-	-	140,477
Ward 5 Fire District No. 1	-	-	72,771	-	-	-	72,771
Ward 6 Fire District No. 1	-	-	170,073	-	-	-	170,073
Ward 8 Fire District No. 1	-	-	48,609	-	-	-	48,609
Ward 10 Fire District No. 1	-	-	45,234	-	-	-	45,234
Other settlements	<u>239,091</u>	<u>695,576</u>	<u>272,672</u>	<u>606</u>	<u>871,960</u>	<u>746,706</u>	<u>2,826,611</u>
Total reductions	<u>416,819</u>	<u>797,787</u>	<u>18,555,687</u>	<u>106,817</u>	<u>871,960</u>	<u>746,706</u>	<u>21,495,776</u>
Unsettled balances due to taxing bodies and others - ending	<u>\$ 47,428</u>	<u>\$ 239,926</u>	<u>\$ -</u>	<u>\$ 407</u>	<u>\$ 17,652</u>	<u>\$ 102,161</u>	<u>\$ 407,574</u>

Mike Tubbs



Sheriff and Ex-officio Tax Collector
Morehouse Parish

Phone (318) 281-4141 • Fax (318) 281-9136
351 South Franklin • Bastrop, LA 71220-0351
www.mpso.net

James Mardis
Chief Criminal Deputy

John Davis
Chief Civil Deputy

STATE OF LOUISIANA, PARISH OF MOREHOUSE

AFFIDAVIT

MIKE TUBBS, SHERIFF OF MOREHOUSE PARISH

BEFORE ME, the undersigned authority, personally came and appeared, MIKE TUBBS, SHERIFF OF MOREHOUSE PARISH, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$0 is the amount of cash on hand in the tax collector account on June 30, 2025.

He further deposed and said:

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

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

Mike Tubbs
Signature
SHERIFF OF MOREHOUSE PARISH

SWORN to and subscribed before me, Notary, this 30th day of December 2025, in my office in the
Bastrop, Louisiana.

(City/Town)

Patrice D. Smith (Signature)

Notary Public

(Print), # 69227

at death

(Commission)

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2025**

Agency Head: Mike Tubbs, Sheriff

Purpose	Amount
Salary	\$ 192,540
Benefits - insurance	9,654
Benefits - retirement	27,473
Benefits - other (expense)	21,172
Excess Life	319
Travel	6,145

MOREHOUSE PARISH SHERIFF
Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
FOR THE YEAR ENDED JUNE 30, 2025

	First Six Month Period Ended	Second Six Month Period Ended
Cash Basis Presentation	12/31/2024	6/30/2025
Beginning Balance of Amounts Collected (i.e. cash on hand)	302,254	235,483
Add: Collections		
Civil Fees (<i>including refundable amounts such as garnishments or advance deposits</i>)	20,265	26,578
Bond Fees	54,184	26,600
Asset Forfeiture/Sale	177,915	111,294
Criminal Court Costs/Fees	41,804	88,080
Criminal Fines - Other/Non-Contempt	67,048	72,444
Interest Earnings on Collected Balances	2,829	2,328
Other (<i>do not include collections that fit into more specific categories above</i>)	70,135	68,541
Total Collected	434,180	395,865
Deductions: Collections Retained by the Morehouse Parish Sheriff		
Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
Criminal Court Costs/Fees	26,137	25,271
Criminal Fines - Other/Non-Contempt	85,766	86,117
Service Fees	59,629	60,846
Interest Earnings on Collected Balances	2,829	2,499
Total Collections Retained by the Morehouse Parish Sheriff	174,361	174,733
Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
Collection/ Processing Fees Paid to Third Party Entities	7,070	5,327
Bond Refunds	8,150	78,280
Restitution Disbursements to Individuals and Entities, Excluding Governments and Nonprofits	700	4
Other Disbursements to Individuals and Entities, Excluding Governments and Nonprofits	136,651	90,353
Subtotal Disbursements/Retainage	152,571	173,964
Deductions: Total Disbursements to Other Governement & Nonprofits	174,019	182,320
Total Amounts Disbursed/Retained	500,951	531,017
Ending Cash Balance	235,483	100,331

Ending Balance of "Partial Payments" Collected but not Disbursed - - -

Other Information

Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balance] - - -

Other Reports



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*

Honorable Mike Tubbs
Morehouse Parish Sheriff
Bastrop, Louisiana

We have audited, in accordance with the 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 Louisiana Governmental Audit Guide, the financial statements of the governmental activities and each major fund, of Morehouse Parish Sheriff, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Morehouse Parish Sheriff's basic financial statements and have issued our report thereon dated December 26, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Morehouse 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 Morehouse Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of Morehouse 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 were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Morehouse 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*.

Morehouse Parish Sheriff
Bastrop, Louisiana
Independent Auditor's Report - GAGAS
June 30, 2025

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Louisiana Legislative Auditor as a public document.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana

December 26, 2025

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**SCHEDULE OF FINDINGS AND REPSONSES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the fiduciary fund type – agency funds of Morehouse Parish Sheriff.
2. No material weaknesses are reported in the Independent Auditor's Report on Compliance and Internal Control over Financial Reporting.
3. No instances of noncompliance material to the financial statements of Morehouse Parish Sheriff, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings are reported.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

2024-001 Internal Control Deficiencies

Current Status

This finding is resolved.



Mike Tubbs

Sheriff and Ex-officio Tax Collector
Morehouse Parish

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351 South Franklin • Bastrop, LA 71220-0351
www.mpso.net

James Mardis
Chief Criminal Deputy

John Davis
Chief Civil Deputy

December 26, 2025

Bosch & Statham, LLC
melissa@bscpa.net michael@bscpa.net

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

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; fraud notice; information technology disaster recovery/business continuity; prevention of sexual harassment; and other areas (should be customized by entity, as applicable).

Yes No

2. We acknowledge that we are responsible for establishing and maintaining effective internal control over compliance.

Yes No

3. For the fiscal period **July 1, 2024 through June 30, 2025**, we have performed an evaluation of our compliance with the best practices criteria presented in the statewide AUPs.

Yes No

4. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.

Yes No

5. We have provided you with access to all records that we believe are relevant to the C/C areas and the statewide AUPs.

Yes No

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

Yes No

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

Yes No

8. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between **June 30, 2025**, and **Date of Practitioner's Report**.

Yes No

9. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.

Yes No

10. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.

Yes No

11. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.

Yes No

12. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.

Yes No

13. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.

Yes No

14. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and purchase (P) cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards, that we provided to you is complete.

Yes No

15. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.

Yes No

16. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.

Yes No

17. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.

Yes No

18. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.

Yes No

19. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.

Yes No

20. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.

Yes No

21. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.

Yes No

22. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.

Yes No

23. We represent that the listing of computers currently in use and their related locations that we provided to you is complete.

Yes No

24. We are not aware of any material misstatements in the C/C areas identified in the statewide AUPs.

Yes No

25. We have disclosed to you [*list other matters as you have deemed appropriate*].

Yes No

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

Yes No

27. We have disclosed to you all known events that have occurred subsequent to **June 30, 2025**, that would have a material effect on the C/C areas identified in the statewide AUPs, or would require adjustment to or modification of the results of the statewide AUPs.

Yes No

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

Signature 

Title Sheriff

Signature 

Title Chief Civil Deputy



Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Honorable Mike Tubbs, Morehouse Parish Sheriff
and the Louisiana Legislative Auditor

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

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and related exceptions obtained are described in the attachment to this report:

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:

We obtained and inspected the entity's policies and procedures.

i) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

The policy addresses the required elements.

Exceptions: None

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.

The policy addresses the required elements.

Exceptions: None.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

iii) ***Disbursements***, including processing, reviewing, and approving.

The policy addresses the required elements.

Exceptions: None

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).

The policy addresses the required elements.

Exceptions: None

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(s) rate of pay or approval and maintenance of pay rate schedules.

The policy addresses the required elements.

Exceptions: None

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 policy addresses the required elements.

Exceptions: None

vii) ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

The policy addresses the required elements.

Exceptions: None

viii) ***Credit Cards (and debit cards, fuel cards, P-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).

The policy addresses the required elements.

Exceptions: None

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.

The policy addresses the required elements.

Exceptions: None

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

x) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

The policy addresses the required elements.

Exceptions: None

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.

The policy addresses the required elements.

Exceptions: None

xii) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

The policy addresses the required elements.

Exceptions: None

2) Board or Finance Committee

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:

Not applicable.

i) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

ii) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds 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.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

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:

We obtained a listing of the client's bank accounts. We randomly selected one month from the fiscal year. We obtained and inspected the corresponding bank statements and reconciliations.

i) 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);

We noted no exceptions.

ii) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

We noted 2 exceptions.

Management's Response: See Management's Corrective Action Plan

iii) 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.

We noted no exceptions.

4) Collections

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

We obtained a listing from management and management's representation the listing is complete. We selected both deposit locations listed.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, 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:

For each site, we obtained a listing of collection locations and management's representation that listing is complete. We obtained and inspected the policies and procedures. We noted the following.

i) Employees responsible for cash collections do not share cash drawers/registers.

We noted no exceptions.

ii) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

We noted no exceptions.

iii) Each employee responsible for collecting cash is not 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.

We noted no exceptions.

iv) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

We noted no exceptions.

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

We obtained a copy of the bonds/insurance policy and noted exceptions.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

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

We selected two deposit dates for each account selected under procedure #3A and obtained the related documentation. We noted for one account there were no deposits for the year except for monthly interest. Of the remaining eight deposits, we observed the following.

i) Observe that receipts are sequentially pre-numbered.

We noted no exceptions.

ii) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

We noted no exceptions.

iii) Trace the deposit slip total to the actual deposit per the bank statement.

We noted no exceptions.

iv) Observe 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).

We noted no exceptions.

v) Trace the actual deposit per the bank statement to the general ledger.

We noted no exceptions.

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).

We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. There was one location on the list.

Exceptions: None

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

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, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

We obtained a listing of those employees involved with non-payroll purchasing and payment functions. We noted no written policies and procedures relating to employee job duties. We inquired of employees about their job duties.

i) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

We observed that at least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Exceptions: None.

ii) At least two employees are involved in processing and approving payments to vendors.

We noted at least two employees are involved in processing and approving payments to vendors.

Exceptions: None.

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.

The policy states only the Chief Civil Deputy is authorized to add or modify vendors.

Exceptions: See above.

Management's Response: See Management's Corrective Action Plan

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.

We noted the employee responsible for signing checks is not authorized to mail the checks.

Exceptions: None.

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.

The Chief Civil Deputy is the only employee authorized to approve electronic disbursements.

Exceptions: None.

[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.]

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

C. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

We obtained the population and management's representation that the population is complete. We randomly selected five disbursements and obtained available supporting documentation.

i) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

We noted no exceptions.

ii) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

We noted no exceptions.

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.

We noted no exceptions.

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 P-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.

We obtained a listing of all active cards from management.

Exceptions: None

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:

We randomly selected 5 cards from the listing management provided. We randomly selected one monthly statement for each card selected, and we obtained the supporting documentation. We noted a statement was not sent for one card due to no activity.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

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

We noted no exceptions.

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

We noted one finance charge.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection)17. 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.

Using the statements selected above, we selected all transactions excluding fuel cards totaling six charges on four cards. We obtained the supporting documentation.

1. *We noted no exceptions.*
2. *We noted no exceptions.*
3. *We noted no such charges.*

We noted no missing receipts.

Exceptions: None.

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:

We created a listing of travel reimbursements from the general ledger. We obtained management's representation that the general ledger is complete. We randomly selected 5 reimbursements from the listing and obtained the related expense reimbursement documentation.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

- i) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

We noted the reimbursement amounts were no more than the approved GSA rates.

Exceptions: None.

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

We noted no such reimbursements.

- 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.

We noted no exceptions.

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

We noted no exceptions.

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

We obtained a listing from management and selected five contracts for testing.

- 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;

We noted no exceptions.

- 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);

The sheriff is the only elected official. We noted no such requirement.

Exceptions: None.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

- 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

We noted no exceptions.

- 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.

We noted no exceptions.

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.

We obtained a listing from management and management's representation the listing is complete. We selected five employees/officials and obtained the personnel files. We agreed the paid salaries to authorized noting no exceptions.

Exceptions: None

- 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

We selected one pay period during the fiscal period and obtained the relevant documentation.

- i) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

We noted no exceptions.

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

We noted no exceptions.

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

We noted no exceptions.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

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

We noted no exceptions.

- 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.

We obtained a listing from management and selected two employees. We obtained the relevant documentation. Upon inspection, it was noted both employees held part-time status and did not earn leave. The payments shown were for hours worked.

Exceptions: None

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

We obtained management's representation the amounts were paid timely and accurately.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

Using those selected under procedure #9A, we obtained the required documentation.

- 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

We noted no exceptions.

- 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.

We noted one exception.

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

We observed the agency has appointed an ethics designee.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

11) Debt Service

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

Management listed none.

- 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).

Management listed none.

12) Fraud Notice

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

Management listed no misappropriations.

- 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.

We observed the required notice posted on the entity's premises and website.

Exceptions: None

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

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

We performed the procedure and discussed the results with management.

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.

Using those selected under procedure #9A, we obtained the required documentation. We noted no exceptions.

**MOREHOUSE PARISH SHERIFF
BASTROP, LOUISIANA**

**STATEWIDE AGREED-UPON PROCEDURES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

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).

We observed the policy posted on the entity's website.

Exceptions: None.

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

- i) Number and percentage of public servants in the agency who have completed the training requirements;
- ii) Number of sexual harassment complaints received by the agency;
- iii) Number of complaints which resulted in a finding that sexual harassment occurred;
- iv) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v) Amount of time it took to resolve each complaint.

We obtained the required report and noted no exceptions.

Exceptions: None

We were engaged by the Morehouse 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 Morehouse 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.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana

December 26, 2025



Mike Tubbs

Sheriff and Ex-officio Tax Collector
Morehouse Parish

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James Mardis
Chief Criminal Deputy

John Davis
Chief Civil Deputy

Management's Corrective Action Plan

Schedule of Findings

As of and for the year ended June 30, 2025

B. Findings – Financial Statements Audit

Current Year

Independent Accountant's Report on Applying Agreed-Upon Procedures

We will take the AUP comments under advisement and take appropriate action.

Signature: Mike Tubbs
Title: Sheriff

Signature: John Davis
Title: Chief Civil Deputy