

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana

Financial Statements
For the Year Ended June 30, 2025

Morehouse Parish Clerk of Court
Bastrop, Louisiana

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**Morehouse Parish Clerk of Court
Bastrop, Louisiana**

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INDEPENDENT AUDITORS' REPORT

Honorable Tifani Thomas
Morehouse Parish Clerk of Court
Bastrop, Louisiana

Report on the Audit of the Financial Statements

Opinions

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Clerk of Court 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 Clerk of Court'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.

Honorable Tifani Thomas
Morehouse Parish Clerk of Court
Bastrop, Louisiana

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 auditors' 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 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 of the effectiveness of the Clerk of Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Morehouse Parish Clerk of Court'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 budgetary comparison information be presented to supplement the basic financial statements. Such 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.

Honorable Tifani Thomas
Morehouse Parish Clerk of Court
Bastrop, Louisiana

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 the 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 assurances.

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 the 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.

Other Information

The Schedule of Compensation, Benefits and Other Payments to Agency Head and the Justice System Funding Reporting Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head and Justice System Funding Reporting 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 October 27, 2025 on our consideration of the Morehouse Parish Clerk of Court'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 Clerk of Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Morehouse Parish Clerk of Court's internal control over financial reporting and compliance.

David M. Smith, CPA (APAC)

West Monroe, Louisiana
October 27, 2025

BASIC FINANCIAL STATEMENTS

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana

STATEMENT OF NET POSITION
JUNE 30, 2025

| | <u>Governmental Activities</u> |
|---------------------------------------|------------------------------------|
| <i>Assets</i> | |
| Cash and Cash Equivalents | \$ 175,705 |
| Investments | 629,405 |
| Accounts Receivable | 17,539 |
| Capital Assets: | |
| Depreciable | 8,858 |
| Total Assets | 831,507 |
| <i>Deferred Outflows of Resources</i> | |
| Resources Related to Pensions | 187,488 |
| Resources Related to OPEB | 192,977 |
| <i>Liabilities</i> | |
| Accounts Payable | 6,811 |
| Net Pension Liability | 852,769 |
| Net OPEB Obligation | 1,054,630 |
| Total Liabilities | 1,914,210 |
| <i>Deferred Inflows of Resources</i> | |
| Resources Related to Pensions | 137,456 |
| Resources Related to OPEB | 453,246 |
| <i>Net Position</i> | |
| Net Investment in Capital Assets | 8,858 |
| Net Position - Unrestricted | (1,301,798) |
| Total Net Position | \$ (1,292,940) |

The accompanying notes are an integral part of this financial statement.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

| | <u>Expenses</u> | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> | <u>Net (Expense) Revenue and Changes in Net Position</u> |
|--------------------------|---------------------|---------------------------------|---|---|--|
| Governmental Activities: | | | | | |
| Public Safety & Judicial | | | | | |
| Prosecution | <u>\$ 1,186,232</u> | <u>\$ 1,036,710</u> | <u>\$ -</u> | <u>\$ -</u> | \$ (149,522) |
| | | | | | |
| | | | General Revenues: | | |
| | | | Interest Earnings | | 101,026 |
| | | | Transfer from Advance Deposit | | 40,000 |
| | | | Miscellaneous | | <u>67,042</u> |
| | | | Total General Revenues | | 208,068 |
| | | | Changes in Net Position | | 58,546 |
| | | | Net Position - Beginning | | <u>(1,351,486)</u> |
| | | | NET POSITION - ENDING | | <u>\$ (1,292,940)</u> |

The accompanying notes are an integral part of this financial statement.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana

BALANCE SHEET, GOVERNMENTAL FUND
JUNE 30, 2025

| | <u>General Fund</u> |
|---|---------------------|
| <u>Assets</u> | |
| Cash and Cash Equivalents | \$ 175,705 |
| Investments | 629,405 |
| Accounts Receivable | 17,539 |
| Interfund Receivables | - |
| <u>Total Assets</u> | \$ 822,649 |
| <u>LIABILITIES AND FUND BALANCE</u> | |
| <u>Liabilities</u> | |
| Accounts Payable | \$ 6,811 |
| Interfund Payables | - |
| <u>Total Liabilites</u> | 6,811 |
| <u>Fund Balance</u> | |
| Unassigned | 815,838 |
| <u>TOTAL LIABILITIES AND</u> <u>FUND BALANCE</u> | \$ 822,649 |

The accompanying notes are an integral part of this financial statement.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana

BALANCE SHEET, GOVERNMENTAL FUND
JUNE 30, 2025

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

*Amounts reported for governmental activities in the Statement of Net Position are
different because:*

| | | |
|---|----|---------------------------|
| Fund Balance, Governmental Funds: | \$ | 815,838 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. | | 8,858 |
| Net pension liability does not require the use of current financial resources and therefore is not reported in the funds. | | (852,769) |
| The net effect of deferred outflows of resources and deferred inflows of resources related to pensions do not require the use of current financial resources and therefore are not reported in the funds. | | (210,237) |
| Long-term obligations are not due and payable in the current period and therefore are not reported in the fund statements: Net OPEB obligation | | <u>(1,054,630)</u> |
| Net Position of Governmental Activities | \$ | <u><u>(1,292,940)</u></u> |

The accompanying notes are an integral part of this financial statement.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | <u>General Fund</u> |
|---|---------------------|
| <u>Operating Revenue</u> | |
| Licenses and Permits - Marriage | \$ 3,220 |
| Intergovernmental Revenues - State Funds: | |
| Clerk's Supplemental Compensation | 29,700 |
| Grant Reimbursements | - |
| Fees, Charges, and Commissions for Services: | |
| Court Costs, Fees, and Charges | 321,847 |
| Fees for Recording Legal Documents | 295,836 |
| Fees for Certified Copies of Documents | 83,107 |
| Criminal Fees | 6,212 |
| UCC Fees | 29,019 |
| Other | 179,065 |
| Bond Forfeitures | 13,077 |
| Use of Money and Property - Interest Earnings | 101,026 |
| Other | 67,042 |
| Total Operating Revenue | 1,129,151 |
| <u>Operating Expenditures</u> | |
| Current: | |
| General Government | |
| Personnel Services | 960,443 |
| Contractual Charges | 126,964 |
| Materials and Supplies | 12,525 |
| Travel and Other Charges | 55,730 |
| Total Operating Expenditures | 1,155,662 |
| <u>Excess (Deficiency) of Revenues Over</u> | |
| <u>Expenditures</u> | (26,511) |
| <u>Other Financing Sources</u> | |
| Transfer In | 40,000 |
| <u>Fund Balance - Beginning of the Year</u> | 802,349 |
| <u>FUND BALANCE - END OF THE YEAR</u> | \$ 815,838 |

The accompanying notes are an integral part of this financial statement.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
To the Statement of Activities**

*Amounts reported for governmental activities in the Statement of Activities
are different because:*

| | | |
|--|----|-----------|
| Net change in fund balances - total governmental funds | \$ | 13,489 |
| Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives. | | |
| Expenditures for capital assets | | - |
| Less current year depreciation | | (3,354) |
| | | (3,354) |
| Postretirement benefit plan expenditures | | (135,365) |
| Governmental funds report current year pension contributions as expenditures. However, in the statement of activities, these contributions are reported as deferred inflows of resources and the District's proportionate share of the plans pension expense is reported as pension expense. | | |
| | | (41,301) |
| The District's proportionate share of non-employer contributions to the pension plans do not provide current financial resources and are not reported in the governmental funds. | | |
| | | 225,077 |
| Changes in net position of governmental activities | \$ | 58,546 |

The accompanying notes are an integral part of this financial statement.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2025

ASSETS

| | |
|---|-----------------------------|
| Cash and Cash Equivalents | \$ 387,087 |
| Certificate of Deposit | 1,002,192 |
| Accounts Receivable - Advance Deposits | 36,012 |
| Accounts Receivable - Support Enforcement | - |
| TOTAL ASSETS | <u><u>1,425,291</u></u> |

LIABILITIES

| | |
|-----------------------|--------------------------------|
| Deposits Due Others | 1,425,291 |
| TOTAL LIABILITIES | <u><u>\$ 1,425,291</u></u> |

The accompanying notes are an integral part of this financial statement.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
BALANCES DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 2025

| | <u>Advance Deposit Fund</u> | <u>Registry of Court Fund</u> | <u>Total</u> |
|---|-------------------------------------|---------------------------------------|---------------------|
| <u>Unsettled Deposits at Beginning of the Year</u> | \$ 1,315,891 | \$ 141,085 | \$ 1,456,976 |
| Additions | | | |
| Appropriations from State | - | - | - |
| Deposits in Suits | 615,702 | 47,436 | 663,138 |
| Interest Earned on Investments | - | 1,583 | 1,583 |
| Total Additions | <u>615,702</u> | <u>49,019</u> | <u>664,721</u> |
| Total | 1,931,593 | 190,104 | 2,121,697 |
| Reductions | | | |
| Clerk's Costs to General Fund | 321,619 | - | 321,619 |
| Deposits Settled To: | | | |
| Litigants | 186,490 | 32,884 | 219,374 |
| Appraisers, Curators, and Keepers | 21,911 | - | 21,911 |
| Sheriff | 31,811 | - | 31,811 |
| Other Reductions | 61,691 | - | 61,691 |
| Transfer of CD to Salary Fund | 40,000 | - | 40,000 |
| Total Reductions | <u>663,522</u> | <u>32,884</u> | <u>696,406</u> |
| <u>UNSETTLED DEPOSITS AT END OF THE YEAR</u> | <u>\$ 1,268,071</u> | <u>\$ 157,220</u> | <u>\$ 1,425,291</u> |

The accompanying notes are an integral part of this financial statement.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

INTRODUCTION

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. The Clerk of Court is elected for a term of four years.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION The accompanying basic financial statements of the Morehouse Parish Clerk of Court have been prepared in conformity with United States Generally Accepted Accounting Principles (GAAP) as applied to governmental units.

B. REPORTING ENTITY The Clerk of Court is an independent elected official; however, the Clerk of Court is fiscally dependent on the Ouachita and Morehouse Parish Police Juries. The police juries maintain and operate the parish courthouse in which the Clerk of Court's office is located and provides funds for equipment and furniture of the Clerk of Court's office.

For these reasons, the Clerk of Court was determined to be a component unit of the Morehouse Parish Police Jury, the financial reporting entity, in as much as it provides significantly more support to the reporting entity than does the Morehouse Parish Police Jury.

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

Governmental Accounting Standards Board established criteria for determining which component units should be considered part of the Morehouse Parish Police Jury 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. This criteria includes:

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

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. REPORTING ENTITY (CONTINUED)

Because the Clerk of Court is fiscally dependent on the police jury, the Clerk of Court was determined to be a component unit of the Morehouse Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Clerk of Court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

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

Funds of the Clerk of Court are classified into two categories; governmental and fiduciary. In turn each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds Governmental funds account for all or most of the Clerk of Court's general activities. These funds focus on the sources, uses, and balances of current financial resources. The following is the Clerk of Court's governmental fund:

General Fund – The General Fund, as provided by Louisiana Revised Statute 13:781 is the principal fund of the Clerk of Court and is used to account for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Funds The Advance Deposit and Registry of Court agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government- Wide Financial Statements

The statement of net position and the statement of activities display information about the reporting government as a whole. The government-wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, liabilities and deferred outflows/inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, liabilities and deferred outflows/inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, *Accounting and Financial Reporting for Non - exchange transactions*. Fiduciary funds are not included in the government-wide financial statements.

Program Revenues - Program revenues included in the Statement of Activities derive directly from parties outside the Clerk of Court's taxpayers or citizenry, as a whole. Program revenues reduce the costs of the function to be financed from the Clerk of Court's general revenues.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the Governmental funds statements are accounted for using a current financial resources measurement focus and a 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.

The amounts reflected in the General Fund and Other 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 Clerk of Court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for 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:

The agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting.

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collectors.

Grants are recorded when the Clerk of Court is entitled to the funds. Interest earned on investments is recorded when the investment has matured and the income is available. Substantially all other revenues are recorded when received.

Expenditures

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

E. BUDGETS The Clerk of Court uses the following budget practices:

An annual operating budget is adopted each year for the General Fund and the modified accrual basis of accounting is used to reflect actual revenues and expenditures, which is consistent with accounting principles generally accepted in the United States of America.

All appropriations lapse at year-end and any unexpended fund balance is carried forward into subsequent years. Formal budget integration is not employed as a management control device, and the Clerk of Court does not use encumbrance accounting.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

F. CASH AND CASH EQUIVALENTS Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. The Clerk of Court considers all short-term, highly liquid investments with original maturities of 90 days or less to be treated as cash equivalents. Under state law, the Clerk of Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

G. INVESTMENTS Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the Clerk of Court's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments in non-participating interest-earning contracts, such as non-negotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.

H. CAPITAL ASSETS Capital assets are capitalized at historical cost or estimated historical costs for assets where actual cost is not available. Donated assets, if any, are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk of Court maintains a threshold level of \$5,000 or more for capitalizing capital assets.

| <u>Description</u> | <u>Estimated Lives</u> |
|-------------------------------------|------------------------|
| Buildings and building improvements | 20-40 years |
| Furniture and fixtures | 5-10 years |
| Vehicles | 5-15 years |
| Equipment | 5-20 years |

I. ANNUAL AND SICK LEAVE All employees of the Clerk of Court's office earn from 5 to 20 days of vacation leave each year, depending on length of service. Vacation leave must be taken during the year earned and cannot be carried forward to the following year. All employees of the Clerk's office earn five days of sick leave annually. A maximum of 420 hours (60 days) sick leave may be accumulated and carried forward to the succeeding calendar year. Employees are not paid for accumulated sick leave upon termination of employment.

J. RISK MANAGEMENT The Clerk is exposed to various risk of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions, and injuries to employees. To handle such risk of loss, the Clerk maintains commercial insurance policies covering professional liability and surety bond coverage. In addition to the above policies, the Clerk also maintains an errors and omissions claims paid policy with the Louisiana Clerks of Court Risk Management Agency. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2024.

L. FUND BALANCE OF FUND FINANCIAL STATEMENTS

Fund balance amounts are reported within the fund balance categories as follows:

Non-spendable: Fund balance that is not in spendable form or legally or contractually required to be maintained intact.

Restricted: Fund balance that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

L. FUND BALANCE OF FUND FINANCIAL STATEMENTS (CONTINUED)

Committed: Fund balance that can only be used for specific purposes determined by the Clerk of Court. Committed amounts cannot be used for any other purpose unless the Clerk of Court removes or changes the specified use by taking the same type of action it employed to previously commit the funds.

Assigned: Fund balance that is constrained by the Clerk of Court's intent to be used for specific purposes but are neither restricted nor committed. Intent should be expressed by the Clerk of Court.

Unassigned: Fund balance that is the residual classification for the general fund or a deficit fund balance in other funds.

The Clerk of Court reduces committed amounts, followed by assigned amounts and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The Clerk of Court considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available.

M. INTERFUND TRANSACTIONS Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

N. 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.

O. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow or resources (expense/expenditure) until then. The Clerk of Court has one item, deferred outflows related to pensions that qualifies in this category and is reported only in the governmental activities.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources until that time. The Clerk of Court has one item, deferred inflows related to pensions that qualifies in this category and is reported only in the governmental activities.

For purposes measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems and additions to/deductions from the retirements systems fiduciary net position have been determined on the same basis as they are reported by the retirement systems.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

O. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (CONTINUED)

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2 – CASH AND CASH EQUIVALENTS

Deposits are stated at cost, which approximate fair value. 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 bank. These securities are held in the name of the pledging fiscal agent bank in the holding or custodial bank that is mutually acceptable to both parties.

Interest Rate Risk: The Clerk of Court’s policy does not address interest rate risk.

Credit Risk: The Clerk of Court’s investments are in Certificates of Deposits which do not have credit ratings; however, the Clerk’s policy does not address credit rate risk.

Custodial Credit Risk: At year-end the Clerk of Court’s carrying amount of deposits was \$2,194,390 and the bank balance was \$2,133,901, which includes \$1,631,598 in certificate of deposits classified as investments.

Of the bank balance, \$1,500,000 was covered by federal depository insurance. The remaining balance was collateralized with securities held by the pledging financial institution's trust department or agent but not in the Clerk of Court’s name. The Clerk of Court’s policy does not address custodial credit risk. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, 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 Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 – RECEIVABLES

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

| <u>Class of Receivables</u> | <u>General Fund</u> | <u>Agency Funds</u> | <u>Total</u> |
|---|-------------------------|-------------------------|------------------|
| Appropriation from State | \$ - | \$ 2,059 | \$ 2,059 |
| Suits and Successions | - | 33,953 | 33,953 |
| Fees, Charges and Commissions for Services: | | | |
| Recordings, Cancellations, Mortgages, etc. | 7,553 | - | 7,553 |
| Court Attendance | - | - | - |
| Criminal Fees and Bonds | <u>9,986</u> | <u>-</u> | <u>9,986</u> |
| Total | <u>\$ 17,539</u> | <u>\$ 36,012</u> | <u>\$ 53,551</u> |

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 4 – CAPITAL ASSETS

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

| | <u>Beginning</u> <u>Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending</u> <u>Balance</u> |
|-------------------------------|------------------------------------|------------------|------------------|---------------------------------|
| Governmental Activities: | | | | |
| Furniture & Equipment | \$ 320,288 | \$ - | \$ - | \$ 320,288 |
| Less Accumulated Depreciation | | | | |
| Furniture & Equipment | <u>308,076</u> | <u>3,354</u> | <u>-</u> | <u>311,430</u> |
| Capital Assets, Net | <u>\$ 12,212</u> | <u>\$ 3,354</u> | <u>\$ -</u> | <u>\$ 8,858</u> |

Depreciation expense of \$3,354 was charged to the judicial function.

NOTE 5 – PENSION PLAN

Retirement Systems

Louisiana Clerks’ of Court Retirement and Relief Fund (Fund)

The Clerk of Court’s employees are provided with benefits through the following multiple-employer cost-sharing plan:

- The Louisiana Clerks’ of Court Retirement and Relief Fund is a cost-sharing, multiple-employer defined benefit pension plan established in accordance with Louisiana Revised Statutes 11:1501 to provide regular, disability and survivor benefits for clerks of court, their deputies, and other employees, and the beneficiaries of such clerks, their deputies and other employees.

General information about the Plan:

- The Louisiana Clerks’ of Court Retirement and Relief Fund (“the Fund”) provides benefits to eligible employees of the Clerk of the supreme Court, each of the district courts, each of the courts of appeal, each of the city and traffic courts in cities having a population in excess of four hundred thousand at the time of entrance into the Fund, the Louisiana Clerks’ of Court Association, the Louisiana Clerks’ of Court Insurance Fund and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

A member or former member shall be eligible for regular retirement benefits upon attaining 12 or more years of credited service, attaining the age of 55 years (age 60 if hired on or after January 1, 2011) and terminating employment.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 5 – PENSION PLAN (continued)

Regular retirement benefits, payable monthly for life, is equal to 3% of the member's monthly average final compensation multiplied by the number of years of credited service, not to exceed 100% of the monthly average final compensation. The retirement benefit accrual rate is increased to 3 1/3% for all service credit accrued after June 30, 1999 (for members hired prior to January 1, 2011). For members hired before July 1, 2006 and who retire prior to January 1, 2011, monthly average final compensation is based on the highest 36 consecutive months, with a limit increase of 10% in each of the last three years of measurement. For members hired after July 1, 2006, monthly average final compensation is based on the highest compensated 60 consecutive months, or successive joined months if service was interrupted, with a limit increase of 10% in each of the last five years of measurement. For members who were employed prior to July 1, 2006 and who retire after December 31, 2010, the period of final average compensation is 36 months plus the number of whole months elapsed since January 1, 2011, not to exceed 60 months.

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

In lieu of terminating employment and accepting a service retirement allowance, any member who is eligible to retire may elect to participate in the deferred retirement option plan (DROP) for three years and defer the receipt of benefits. 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. Upon termination of employment at the end of the specified period of participation, a participant in the program may receive, at his option, a lump sum payment from the DROP account equal to the payments to the account or a true annuity based upon his account (subject to approval by the Board of Trustees). In addition, the member receives the monthly benefits that were paid into the DROP fund during his period of participation.

For the year ended June 30, 2024, the actual employer contribution rate was 23.00%.

The Plan receives ad valorem and state revenue sharing funds as employer contributions and those amounts are considered support from nonemployer contributing entities, but are not considered as special funding situations.

Pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources:

As of June 30, 2025, the Clerk of Court reported a total of \$852,769 for its proportionate share of the net pension liability of the Fund.

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 Clerk of Court's proportion of the net pension liability was based on a projection of the Clerk of Court's long-term contributions to the plans relative to the projected contributions of all participating employers, actuarially determined. The Clerk of Court's proportions of the Fund as of June 30, 2024 and 2023 were 0.512534% and 0.495381%, respectively.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 5 – PENSION PLAN (continued)

For the year ended June 30, 2025, the Clerk of Court recognized pension expense of \$173,512. In addition, the Clerk of Court 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 | \$ 33,530 | \$ 46,279 |
| Differences between expected and actual experience | 2,977 | 21,599 |
| Changes in assumptions | 18,770 | - |
| Net difference between projected and actual earnings on pension plan investments | - | 69,578 |
| Contributions subsequent to the measurement date | 132,211 | - |
| | <u>\$ 187,488</u> | <u>\$ 137,456</u> |

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 | \$ (52,433) |
| 2027 | 69,423 |
| 2028 | (63,411) |
| 2029 | (35,758) |
| 2030 | - |
| 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 | 2.40% |
| Salary increases – 1 to 5 years | 6.2% |
| Salary increases – 5 years or more | 5.0% |
| Investment rate of return | 6.55% |
| Actuarial cost method | Entry age normal |
| Expected remaining service lives | 5 years |

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 5 – PENSION PLAN (continued)

Mortality rates were based on the Pub-2010 Public Retirement Plans multiplied by 120% for active members, Healthy Annuitant Table for healthy annuitants, and General Disabled Retirees Tables for disabled annuitants. The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2014 through June 30, 2019.

The investment rate of return was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long-term expected rate of return was 5.81% for the year ended June 30, 2024. Best estimates of geometric real rates of return for each major asset class included in the Fund’s target asset allocation as of June 30, 2024 is summarized in the following table:

| <u>Asset class</u> | <u>Target Asset Allocation</u> | <u>Long-Term Expected Rate of Return</u> |
|------------------------------------|--------------------------------|--|
| Fixed income | | |
| Domestic Bonds | 30.00% | 0.59% |
| International Bonds | | 0.22% |
| Domestic Equity | 35.00% | 2.62% |
| International Equity | 20.00% | 1.70% |
| Real Estate | <u>15.00%</u> | <u>0.68%</u> |
| Totals | <u>100.00%</u> | <u>5.81%</u> |
| Inflation | | <u>2.50%</u> |
| Expected Arithmetic Nominal Return | | <u>8.31%</u> |

Sensitivity of the proportionate share of the net pension liabilities 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:

| <u>1% Decrease (5.55%)</u> | <u>Current Discount Rate (6.55%)</u> | <u>1% Increase (7.55%)</u> |
|----------------------------|--------------------------------------|----------------------------|
| \$ <u>1,406,085</u> | \$ <u>852,769</u> | \$ <u>386,041</u> |

Pension plan fiduciary net position:

Detailed information about the Fund’s fiduciary net position is available in the separately issued financial statements of the Fund.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 15 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

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

Benefits Provided – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: Attainment of age 55 and 12 years of service; or, attainment of age 60 and 12 years of service for employees hired on and after January 1, 2011. Employees hired on and after January 1, 2011 are not able to retire or enter DROP until age 60 without actuarial reduction in benefits.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 50% of the original amount at age 70.

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

| | |
|--|----|
| Inactive employees or beneficiaries currently receiving benefit payments | 7 |
| Inactive employees entitled to but not yet receiving benefit payments | - |
| Active employees | 11 |
| | 18 |

Total OPEB Liability

The Clerk’s total OPEB liability is \$1,054,630 as of the measurement date June 30, 2025, the end of the fiscal year.

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

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

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index over the 52 weeks immediately preceding the applicable measurement dates.

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

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 15 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (continued)

Changes in the Total OPEB Liability

| | | |
|--|--|------------------|
| Balance at June 30, 2024 | | \$ 1,204,080 |
| Changes for the year: | | |
| Service cost | | 31,847 |
| Interest | | 47,946 |
| Differences between expected and actual experience | | 14,730 |
| Changes of assumptions | | (197,573) |
| Benefit payments and net transfers | | (46,400) |
| Net changes | | (149,450) |
| Balance at June 30, 2025 | | \$ 1,054,630 |

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

| | 1.0% Decrease (4.20%) | Current Discount Rate (5.20%) | 1.0% Increase (6.20%) |
|----------------------|--------------------------|----------------------------------|--------------------------|
| Total OPEB liability | \$ 1,213,012 | \$ 1,054,630 | \$ 925,540 |

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Clerk, as well as what the Clerk’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare trend rates in every future year:

| | 1.0% Decrease (4.5%) | Current Trend (5.5%) | 1.0% Increase (6.5%) |
|----------------------|-------------------------|-------------------------|-------------------------|
| Total OPEB liability | \$ 956,935 | \$ 1,054,630 | \$ 1,177,264 |

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

For the year ended June 30, 2025, the Clerk recognized OPEB expense of \$32,314. At June 30, 2025, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience | \$ 40,118 | \$ (81,268) |
| Changes in assumptions | 152,859 | (371,978) |
| Total | \$ 192,977 | \$ (453,246) |

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 15 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (continued)

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

| Years ending June 30: | |
|-----------------------|----------|
| 2026 | (47,479) |
| 2027 | (47,479) |
| 2028 | (47,479) |
| 2029 | (34,362) |
| 2030 | (35,324) |
| Thereafter | (48,144) |

NOTE 7 – CHANGES IN AGENCY FUND BALANCES

| | Balance at Beginning of Year | Additions | Reductions | Balance at End of Year |
|------------------------|------------------------------------|-------------------|-------------------|------------------------------|
| Advance Deposit Fund | \$ 1,315,891 | \$ 615,702 | \$ 663,522 | \$ 1,268,071 |
| Registry of Court Fund | <u>141,085</u> | <u>49,019</u> | <u>32,884</u> | <u>157,220</u> |
| Total | <u>\$1,456,976</u> | <u>\$ 664,721</u> | <u>\$ 696,406</u> | <u>\$1,425,291</u> |

NOTE 8 – LITIGATION AND CLAIMS

The Morehouse Parish Clerk of Court is not involved in any litigation at June 30, 2025, nor is she aware of any unasserted claims.

NOTE 9 – EXPENDITURES OF THE CLERK OF COURT PAID BY THE POLICE JURY

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

NOTE 10 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 27, 2025, which is the day the financial statements were available to be issued, and it has been determined that no significant events have occurred for disclosure.

REQUIRED SUPPLEMENTAL INFORMATION

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

| | Budgeted Amounts | | Actual Amounts Budgetary Basis | Variance With Final Budget Over(Under) |
|--|---------------------|---------------------|-----------------------------------|--|
| | Original | Final | | |
| <u>Operating Revenue</u> | | | | |
| Licenses and Permits - Marriage | 4,100 | 2,175 | \$ 3,220 | \$ 1,045 |
| Clerk's Supplemental Compensation | 32,400 | 32,400 | 29,700 | (2,700) |
| Grant Reimbursements | - | - | - | - |
| Court Costs, Fees, and Charges | 349,000 | 315,267 | 321,847 | 6,580 |
| Fees for Recording Legal Documents | 335,500 | 295,836 | 295,836 | - |
| Fees for Certified Copies of Documents | 71,000 | 83,107 | 83,107 | - |
| Criminal Fees | 9,500 | 6,212 | 6,212 | - |
| UCC Fees | 36,500 | 29,019 | 29,019 | - |
| Other Fees | 206,120 | 172,781 | 179,065 | 6,284 |
| Bond Forfeitures | - | - | 13,077 | 13,077 |
| Use of Money and Property - Interest Earnings | 38,000 | 111,512 | 101,026 | (10,486) |
| Other | 54,000 | 67,440 | 67,042 | (398) |
| Total Operating Revenues | <u>\$ 1,136,120</u> | <u>\$ 1,115,749</u> | <u>\$ 1,129,151</u> | <u>\$ 13,402</u> |
| <u>Operating Expenditures</u> | | | | |
| General Government | | | | |
| Personnel Services | 966,322 | 906,204 | 960,443 | (54,239) |
| Contractual Charges | 61,826 | 72,095 | 126,964 | (54,869) |
| Materials and Supplies | 11,700 | 11,989 | 12,525 | (536) |
| Travel and Other Charges | 80,940 | 69,894 | 55,730 | 14,164 |
| Total Expenditures | <u>1,120,788</u> | <u>1,060,182</u> | <u>1,155,662</u> | <u>(95,480)</u> |
| <u>Excess (Deficiency) of Revenues Over</u> <u>Expenditures</u> | 15,332 | 55,567 | (26,511) | (82,078) |
| <u>Other Financing Sources</u> | | | | |
| Transfer In | - | - | 40,000 | 40,000 |
| <u>Fund Balance - Beginning of the Year</u> | <u>802,349</u> | <u>802,349</u> | <u>802,349</u> | <u>-</u> |
| <u>FUND BALANCE - END OF THE YEAR</u> | <u>\$ 817,681</u> | <u>\$ 857,916</u> | <u>\$ 815,838</u> | <u>\$ (42,078)</u> |

The accompanying notes are an integral part of this financial statement.

Schedule II

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2025

| <u>Fiscal Year</u> | <u>Agency's proportion of the net pension liability (asset)</u> | <u>Agency's proportionate share of the net pension liability (asset)</u> | <u>Agency's covered payroll</u> | <u>Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll</u> | <u>Plan fiduciary net position as a percentage of the total pension liability</u> |
|--------------------|---|--|---------------------------------|---|---|
| 2015 | 0.519498% | \$ 779,263 | \$ 469,993 | 165.80% | 78.13% |
| 2016 | 0.519152% | \$ 960,418 | \$ 473,853 | 202.68% | 74.17% |
| 2017 | 0.520215% | \$ 787,051 | \$ 469,305 | 167.71% | 79.69% |
| 2018 | 0.567078% | \$ 943,221 | \$ 526,315 | 179.21% | 79.08% |
| 2019 | 0.563219% | \$ 1,022,801 | \$ 551,570 | 185.43% | 77.93% |
| 2020 | 0.555361% | \$ 1,336,124 | \$ 550,670 | 242.64% | 72.09% |
| 2021 | 0.512993% | \$ 682,403 | \$ 517,769 | 131.80% | 84.40% |
| 2022 | 0.526342% | \$ 1,275,729 | \$ 530,906 | 240.29% | 74.09% |
| 2023 | 0.495381% | \$ 1,065,686 | \$ 526,462 | 202.42% | 77.56% |
| 2024 | 0.512534% | \$ 852,769 | \$ 551,566 | 154.61% | 83.09% |

Amounts presented were determined as of the measurement date (previous fiscal year end).
Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Schedule III

SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2025

| <u>Fiscal Year</u> | <u>(b) Contributions in relation to the</u> | | <u>(a-b) Contribution deficiency</u> | <u>Agency's covered payroll</u> | <u>Contributions as a percentage of covered payroll</u> |
|--------------------|--|--|--------------------------------------|---------------------------------|---|
| | <u>(a) Statutorily required contribution</u> | <u>statutorily required contribution</u> | | | |
| 2015 | \$ 89,299 | \$ 89,299 | \$ - | \$ 469,993 | 19.00% |
| 2016 | \$ 90,032 | \$ 90,032 | \$ - | \$ 473,853 | 19.00% |
| 2017 | \$ 89,168 | \$ 89,168 | \$ - | \$ 469,305 | 19.00% |
| 2018 | \$ 100,000 | \$ 100,000 | \$ - | \$ 526,315 | 19.00% |
| 2019 | \$ 104,051 | \$ 104,051 | \$ - | \$ 551,570 | 18.86% |
| 2020 | \$ 104,627 | \$ 104,627 | \$ - | \$ 551,570 | 18.97% |
| 2021 | \$ 108,732 | \$ 108,732 | \$ - | \$ 517,769 | 21.00% |
| 2022 | \$ 118,126 | \$ 118,126 | \$ - | \$ 530,906 | 22.25% |
| 2023 | \$ 117,137 | \$ 117,137 | \$ - | \$ 526,462 | 22.25% |
| 2024 | \$ 123,501 | \$ 123,501 | \$ - | \$ 536,964 | 23.00% |
| 2025 | \$ 126,858 | \$ 126,858 | \$ - | \$ 551,566 | 23.00% |

Amounts presented were determined as of the end of the fiscal year.
Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

The accompanying notes are an integral part of this financial statement.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2025

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total OPEB Liability | | | | | | | | |
| Service cost | \$ 28,201 | \$ 29,047 | \$ 70,818 | \$ 44,147 | 45,471 | 34,221 | 33,340 | 31,847 |
| Interest | 33,778 | 34,456 | 38,266 | 32,018 | 32,749 | 44,362 | 45,734 | 47,946 |
| Changes of benefit terms | - | - | - | - | - | - | - | - |
| Differences between expected and actual experience | (12,576) | 41,714 | (165,187) | (3,697) | (34,745) | 7,972 | (4,511) | 14,730 |
| Changes of assumptions | - | - | 442,101 | 12,357 | (272,455) | (56,339) | (62,831) | (197,573) |
| Benefit payments | (16,353) | (17,252) | (17,181) | (18,126) | (28,385) | (29,946) | (43,981) | (46,400) |
| Net change in total OPEB liability | 33,051 | 87,965 | 368,817 | 66,699 | (257,365) | 270 | (32,249) | (149,450) |
| Total OPEB liability - beginning | 936,892 | 969,943 | 1,057,908 | 1,426,725 | 1,493,424 | 1,236,059 | 1,236,329 | 1,204,080 |
| Total OPEB liability - ending (a) | <u>\$ 969,943</u> | <u>\$ 1,057,908</u> | <u>\$ 1,426,725</u> | <u>\$ 1,493,424</u> | <u>\$ 1,236,059</u> | <u>\$ 1,236,329</u> | <u>\$ 1,204,080</u> | <u>\$ 1,054,630</u> |
| Covered-employee payroll | \$ 529,330 | \$ 545,210 | \$ 570,176 | \$ 587,281 | 466,632 | 480,631 | 610,990 | 629,320 |
| Net OPEB liability as a percentage of covered-employee payroll | 183.24% | 194.04% | 250.23% | 254.29% | 264.89% | 257.23% | 197.07% | 167.58% |
| Notes to Schedule: | | | | | | | | |
| <i>Benefit Changes:</i> | None | None | None | None | None | None | None | None |
| <i>Changes of Assumptions:</i> | | | | | | | | |
| Discount Rate: | 3.50% | 3.50% | 2.21% | 2.16% | 3.54% | 3.65% | 3.93% | 5.20% |
| Mortality: | RP-2000 | RP-2000 | RP-2014 | RP-2014 | RP-2014 | RP-2014 | Pub-2010-2021 | Pub-2010/2021 |
| Trend: | 5.5% | 5.5% | Variable | Variable | Variable | Variable | Getzen model | Getzen model |

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

The accompanying notes are an integral part of this financial statement.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
NOTES TO THE BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

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

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

The following categories had unfavorable variances at year end:

| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---------------------|---------------|---------------|-----------------|
| Personnel Services | \$906,204 | \$960,443 | (\$54,239) |
| Contractual Charges | \$72,095 | \$126,964 | (\$54,869) |

SUPPLEMENTARY INFORMATION

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
FOR THE YEAR ENDED JUNE 30, 2025

FIDUCIARY FUND TYPE – AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds which have been ordered by the court to be held until judgement has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

MOREHOUSE PARISH CLERK OF COURTBastrop, LouisianaSCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD OR
CHIEF EXECUTIVE OFFICERFOR THE YEAR ENDED JUNE 30, 2025**Agency Head: Tifani Thomas, Clerk of Court**

| <u>Purpose</u> | <u>Amount</u> |
|-------------------------------|---------------|
| Salary | \$ 110,154 |
| Back Pay Owed to Clerk | 16,246 |
| Expense Allowance | 11,380 |
| Supplemental Compensation | 30,000 |
| Election Expense | 2,100 |
| Car Allowance | 18,500 |
| Benefits – Insurance | 12,846 |
| Benefits – Retirement | 34,853 |
| Back Retirement Owed to Clerk | 3,614 |
| Per Diem | 1,548 |
| Travel | - |
| Dues | 1,900 |

Morehouse Parish Clerk of Court
Justice System Funding Schedule - Collecting/Disbursing Schedule

Cash Basis Presentation
 As Required by La. R.S. 24:515.2

| | Amount for 07/01/2024 - 12/31/2024 | Amount for 01/01/2025 - 06/30/2025 |
|---|--|--|
| 1. Beginning Cash Balance | 1,290,413 | 1,291,652 |
| 2. Collections | | |
| a. Civil Fees | 262,889 | 301,284 |
| b. Bond Fees | 18,600 | 33,400 |
| c. Cash Bonds | - | - |
| d. Asset Forfeiture/Sale | - | - |
| e. Pre-Trial Diversion Program Fees | - | - |
| f. Criminal Court Costs/Fees | - | - |
| g. Criminal Fines – Contempt | - | - |
| h. Criminal Fines – Other/Non-Contempt | - | - |
| i. Restitution | - | - |
| j. Probation/Parole/Supervision Fees | - | - |
| k. Service Fees | - | - |
| l. Collection Fees | - | - |
| m. Interest Earnings on Collected Balances | 317 | 7 |
| n. Other | 400 | 300 |
| Total Collected | 282,206 | 334,991 |
| 3. Deductions: Collections Retained by the Morehouse Parish Clerk of Court | | |
| I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection | - | - |
| II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount | - | - |
| III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines] | | |
| a. Civil Fees | 151,118 | 170,501 |
| b. Bond Fees | - | - |
| c. Cash Bonds | - | - |
| d. Asset Forfeiture/Sale | - | - |
| e. Pre-Trial Diversion Program Fees | - | - |
| f. Criminal Court Costs/Fees | - | - |
| g. Criminal Fines – Contempt | - | - |
| h. Criminal Fines – Other/Non-Contempt | - | - |
| i. Restitution | - | - |
| j. Probation/Parole/Supervision Fees | - | - |
| k. Service Fees | - | - |
| l. Collection Fees [excluding amounts reported in bullets I and II above] | - | - |
| m. Interest Earnings on Collected Balances | - | - |
| n. Other | - | - |
| Total Collections Retained by the Morehouse Parish Clerk of Court | 151,118 | 170,501 |
| 4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits | | |
| a. Collection/Processing Fees Paid to Third Party Entities | - | - |
| b. Civil Fee Refunds | 86,314 | 99,346 |
| c. Bond Refunds | - | - |
| d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit | - | - |
| e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit | - | - |
| Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits | 86,314 | 99,346 |
| 5. Deductions: Total Disbursements to Other Governments & Nonprofits | 43,535 | 50,726 |
| 6. Total Amounts Disbursed/Retained | 280,967 | 320,573 |
| 7. Ending Cash Balance | 1,291,652 | 1,306,070 |
| 8. Ending Balance of "Partial Payments" Collected but not Disbursed | - | - |
| 9. Other Information: | | |

Morehouse Parish Clerk of Court

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

Cash Basis Presentation

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

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

| Agency Receiving Money | Disbursement Description [Fund, Program, etc.] (Optional) | Legal Authority to Disburse Money | Disbursement Type | Amount for 07/01/2024 - 12/31/2024 | Amount for 01/01/2025 - 06/30/2025 |
|--|---|--------------------------------------|-------------------|--|--|
| Out of State: 4th Judicial District Court | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 15,019 | 17,186 |
| Out of State: Louisiana Judicial College Fee | §5530. Fees in civil matters | R.S. 13:86 | a. Civil Fees | 156 | 177 |
| Out of State: Battered Women's Fund | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 340 | 390 |
| Out of State: Louisiana Court of Appeals | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 857 | - |
| Acadia Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | - | 32 |
| Ascension Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | - | 60 |
| Avoyelles Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | - | 86 |
| Bienville Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | - | 120 |
| Bossier Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | - | 50 |
| Caddo Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 600 | 423 |
| Calcasieu Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 31 | - |
| Caldwell Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 32 | 79 |
| Catahoula Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | - | 72 |
| Claiborne Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 32 | - |
| East Baton Rouge Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 2,600 | 3,493 |
| East Carroll Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 85 | 269 |
| Franklin Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 32 | 261 |
| Iberville Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | - | 23 |
| Jackson Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | - | 31 |
| Jefferson Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 150 | 90 |
| Lafayette Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 94 | 34 |
| LaSalle Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | - | 30 |
| Lincoln Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 210 | 479 |
| Madison Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 122 | 210 |
| Morehouse Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 14,670 | 18,328 |
| Orleans Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 120 | 330 |
| Ouachita Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 5,064 | 6,100 |
| Pointe Coupee Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | - | 73 |
| Rapides Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | - | 168 |
| Red River Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | - | 20 |
| Richland Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 178 | 418 |
| St Martin Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | - | 70 |
| St Tammany Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 43 | 175 |
| Tangipahoa Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 66 | - |
| Terrebonne Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | - | 127 |
| Union Parish Sheriff | §5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 1,234 | 202 |

Morehouse Parish Clerk of Court**Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form**

Cash Basis Presentation

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

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

| Agency Receiving Money | Disbursement Description [Fund, Program, etc.] (Optional) | Legal Authority to Disburse Money | Disbursement Type | Amount for 07/01/2024 - 12/31/2024 | Amount for 01/01/2025 - 06/30/2025 |
|--|---|--------------------------------------|-------------------|--|--|
| Vernon Parish Sheriff | \$5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 72 | - |
| West Carroll Parish Sheriff | \$5530. Fees in civil matters | R.S. 13:5530 | a. Civil Fees | 328 | 320 |
| Out of State: Louisiana Secretary of State | \$222. Fees chargeable by secretary of state | R.S. 49:222 | a. Civil Fees | 1,400 | 800 |

OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING
STANDARDS AND BY OFFICE OF MANAGEMENT AND BUDGET
UNIFORM GUIDANCE

**Independent Auditors' Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Honorable Tifani Thomas
Morehouse Parish Clerk of Court
Bastrop, Louisiana

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Morehouse Parish Clerk of Court (Clerk of Court), a component unit of Morehouse Parish Police Jury, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Clerk of Court's basic financial statements, and have issued our report thereon dated October 27, 2025.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, we considered the Clerk of Court's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk of Court'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Honorable Tifani Thomas
Morehouse Parish Clerk of Court
Bastrop, Louisiana
Page 2

Compliance and Other Matters

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

Purpose of this Report

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

David M. Hard, CPA (APPAC)

West Monroe, Louisiana
October 27, 2025

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

Honorable Tifani Thomas
 Morehouse Parish Clerk of Court
 Bastrop, Louisiana

We have audited the financial statements of Morehouse Parish Clerk of Court, a component unit of the Morehouse Parish Police Jury as of and for the year ended June 30, 2025, and have issued our report thereon dated October 27, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2025, resulted in an unqualified opinion.

Section I- Summary of Auditor’s Results

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness yes no
 Significant Deficiencies not considered to be
 Material Weaknesses yes no

Compliance

Compliance Material to Financial Statements yes no

B. Federal Awards – N/A

Material Weakness Identified yes no
 Significant Deficiencies not considered to be
 Material Weaknesses yes no

Type of Opinion on Compliance For Major Programs (No Major Programs)

Unqualified Qualified
 Disclaimer Adverse

Are there findings required to be reported in accordance with the Uniform Guidance, Section .510 (a)? N/A

C. Identification of Major Programs: N/A

Name of Federal Program (or cluster) CFDA Number(s) N/A

Dollar threshold used to distinguish between Type A and Type B Programs. N/A

Is the auditee a “low-risk” auditee, as defined by the Uniform Guidance? N/A

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

Section I - Internal Control and Compliance Material to the Financial Statements

No findings were reported under this section.

Section II - Financial Statement Findings

No findings were reported under this section.

Section III - Management Letter

No management letter was issued.

MOREHOUSE PARISH CLERK OF COURT
Bastrop, Louisiana
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

Section I - Internal Control and Compliance Material to the Financial Statements

This section is not applicable for this entity.

Section II - Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III - Management Letter

This section is not applicable for this entity.