EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Financial Report

Year Ended June 30, 2026

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-3
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net position	6
Statement of activities	7
FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental fund	9
Reconciliation of the governmental fund balance sheet to the statement of net position	10
Statement of revenues, expenditures, and change in fund balance - governmental fund	11
Reconciliation of the statement of revenues, expenditures, and change in fund balance of the governmental fund to the statement of activities	12
Statement of fiduciary net position	13
Statement of changes in fiduciary net position	14
Notes to basic financial statements	15-34
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedule - General Fund	36
Schedule of changes in total OPEB liability and related ratios	37
Schedule of employer's share of net pension liability	38
Schedule of employer contributions	39
Notes to required supplementary information	40-42
OTHER SUPPLEMENTARY INFORMATION	
Justice system funding schedule - receiving entity	44
Justice system funding schedule - collecting/disbursing entity	45-46
INTERNAL CONTROL, COMPLIANCE AND OTHER MATTERS	
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*	48-49
Schedule of current and prior year audit findings and management's corrective action plan	50-51

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INDEPENDENT AUDITOR'S REPORT

The Honorable Randall Deshotel
Evangeline Parish Clerk of Court
Ville Platte, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Evangeline Parish Clerk of Court (Clerk of Court), as of and for the year ended June 30, 2026, 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, the major fund, and the aggregate remaining fund information of the Clerk of Court, as of June 30, 2026, 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 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.

Emphasis of Matter

As discussed in Note 13 to the financial statements, the Clerk adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements*, during the year ended June 30, 2026. The implementation of this standard resulted in changes to the Required Supplementary Information (RSI) budgetary comparison schedules and the accompanying notes to RSI. Our opinions are not modified with respect to this matter.

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 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.

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 judgement 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 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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 schedule, schedule of changes in total OPEB liability and related ratios, schedule of employer's share of net pension liability, and schedule of employer contributions, pages 36 – 42, 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.

The Clerk of Court 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk of Court's basic financial statements. 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 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 October 28, 2026, on our consideration of the 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 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 *Government Auditing Standards* in considering the Clerk of Court's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 28, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Net Position
June 30, 2026

	Governmental Activities
ASSETS	
Cash and interest-bearing deposits	$ 187,462
Investments	2,695,594
Receivables	38,198
Accrued interest	30,726
Prepaid items	19,992
Capital assets, net	17,975
Total assets	2,989,947
DEFERRED OUTFLOWS OF RESOURCES	
Pension plan	246,070
Other post-employment benefit plan	440,931
Total deferred outflows of resources	687,001
LIABILITIES	
Accounts and other accrued payables	11,035
Long-term liabilities:	
Due within one year -	
Compensated absences payable	3,693
SBITA liability	6,270
Due after one year -	
Compensated absences payable	5,437
Net pension liability	530,033
Other post-employment benefit liability	1,028,473
Total liabilities	1,584,941
DEFERRED INFLOWS OF RESOURCES	
Pension plan	302,212
Other post-employment benefit plan	494,998
Total deferred inflows of resources	797,210
NET POSITION	
Net investment in capital assets	11,705
Unrestricted	1,283,092
Total net position	$ 1,294,797

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Activities
For the Year Ended June 30, 2026

Activities	Expenses	Program Revenues Fees, Fines, and Charges for Services	Net (Expense) Revenues and Changes in Net Position Governmental Activities
Governmental activities:			
General government	$ 1,326,234	$ 1,291,762	$ (34,472)
Interest on long-term debt	703	-	(703)
Total governmental activities	$ 1,326,937	$ 1,291,762	(35,175)
General revenues:			
Interest income			198,985
Nonemployer pension contribution			84,943
Miscellaneous			42,340
Total general revenues			326,268
Change in net position			291,093
Net position, beginning			1,003,704
Net position, ending			$ 1,294,797

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Balance Sheet
Governmental Fund - General Fund
June 30, 2026

ASSETS

Cash and interest-bearing deposits	$ 187,462
Investments	2,695,594
Receivables:	
Accounts receivable	38,198
Accrued interest	30,726
Prepaid items	19,992
Total assets	$ 2,971,972

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	$ 9,463
Other accrued payables	1,572
Total liabilities	11,035
Fund balance:	
Nonspendable	19,992
Unassigned	2,940,945
Total fund balance	2,960,937
Total liabilities and fund balance	$ 2,971,972

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2026

Total fund balance for the governmental fund at June 30, 2026		$ 2,960,937
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Equipment, net of $9,336 accumulated depreciation	$ 9,551	
SBITA assets, net of $100,281 accumulated amortization	8,424	17,975
The deferred outflows of expenditures for the pension and OPEB plans are not a use of current resources and, therefore, are not reported in the fund		
Pension plan	246,070	
Other post-employment benefit plan	440,931	687,001
Some liabilities are not due and payable from current financial resources and, therefore, are not reported in the fund		
Compensated absences payable	(9,130)	
SBITA liability	(6,270)	
Other post-employment benefit payable	(1,028,473)	
Net pension liability	(530,033)	(1,573,906)
The deferred inflows of contributions for the pension and OPEB plans are not available resources and, therefore, are not reported in the fund		
Pension plan	(302,212)	
Other post-employment benefit plan	(494,998)	(797,210)
Net position at June 30, 2026		$ 1,294,797

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Change in Fund Balance
Governmental Fund - General Fund
For the Year Ended June 30, 2026

Revenues:	
Licenses and permits	$ 41,818
Fees, charges, and commissions	273,111
Fees for recording legal documents	903,367
Fees for certified copies	73,466
Miscellaneous	241,325
Total revenues	1,533,087
Expenditures:	
Current -	
General government:	
Personnel services and related benefits	1,044,748
Operating services	200,211
Material and supplies	177,068
Capital outlay	11,236
Debt service	37,740
Total expenditures	1,471,003
Net change in fund balance	62,084
Fund balance, beginning	2,898,853
Fund balance, ending	$2,960,937

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Change in Fund Balance of the Governmental Fund
to the Statement of Activities
For the Year Ended June 30, 2026

Total net change in fund balance for year ended June 30, 2026 per the statement of revenues, expenditures and changes in fund balance		$ 62,084
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 which is considered expenditures on statement of Statement of revenues, expenditures, and change in fund balance -	$ 11,236	
Depreciation expense	(1,685)	
Amortization expense	(37,035)	(27,484)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Payment of SBITA principal		37,037
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund		
Compensated absences payable	(1,282)	
Other post-employment benefits payable	27,866	
Net pension liability	192,872	219,456
Change in net position for year ended June 30, 2026 per the statement of activities		$ 291,093

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2026

	Custodial Funds
ASSETS	
Cash and interest-bearing deposits	$4,105,328
LIABILITIES	
Due to litigants and others	20,750
NET POSITION	
Fiduciary net position - restricted for individuals organizations, and other governments	$4,084,578

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2026

	Custodial Funds
Additions:	
Suits and successions	$ 335,119
Deposits per court order	3,750
Total additions	338,869
Deductions:	
Refunds to litigants	194,366
Other	5,705
Sheriff fees	81,908
Secretary of State	2,550
Judge's supplemental compensation fund	20,217
Disbursements by court order	44,518
Total deductions	349,264
Net change in fiduciary net position	(10,395)
Net position, beginning	4,094,973
Net position, ending	$4,084,578

The accompanying notes are an integral part of the basic financial statements.

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Evangeline Parish Clerk of Court (Clerk of Court) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Reporting Entity

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.

These financial statements only include funds and activities that are controlled by the Clerk of Court as an independently elected parish official. There are no component units required to be reported in conformity with generally accepted accounting principles. As an independently elected official, the Clerk of Court is solely responsible for the operations of his office, which includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the reporting government as a whole. These statements include all funds of the reporting entity, which are considered to be governmental activities. Governmental activities are generally financed through taxes, intergovernmental revenues, and other nonexchange revenues. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the statement of fiduciary net position at the fund financial statement level.

The statement of activities presents a comparison between direct expenses and program revenues for the Clerk of Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for services offered by the Clerk of Court, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the Clerk of Court are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The funds of the Clerk of Court are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the Clerk of Court or its total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all governmental funds. The funds of the Clerk of Court are described below:

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 of Court's office. The various fees and charges due to the Clerk of Court's office are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Funds -

Custodial funds account for assets held by the Clerk of Court for various local governments, individuals, and others. Fiduciary fund statements are prepared using the economic resources measurement focus and full accrual basis of accounting.

C. Measurement Focus and Basis of Accounting

Measurement Focus

The measurement focus determines the accounting and financial reporting treatment applied to a fund.

The governmental activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The governmental funds use the current financial resources measurement focus. This measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income.

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 measurements made regardless of the measurement focus applied.

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. An exception to this is grant revenue collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on long-term debt and employee vacation and sick leave, which are recognized when due and payable.

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the Clerk of Court's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Clerk of Court's general revenues.

Allocation of indirect expenses

The Clerk of Court reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash and interest-bearing deposits

Cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Clerk of Court. They are stated at cost, which approximates market.

Investments

Under state law, the Clerk of Court may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Clerk of Court may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. In accordance with GASB Codification Section I50, investments meeting the criteria specified in the Statement are stated at fair value, which is quoted market prices.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities consist of fees for recordings and mortgage certificates.

Prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Capital assets, which include furniture, fixtures and equipment, 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 acquisition value at the date of donation. The Clerk of Court maintains a threshold level of $5,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives for furniture, fixtures and equipment is five to ten years.

Subscription-Based Information Technology Arrangements (SBITA)

The Clerk of Court has a contract providing the right-to-use a vendor's software for a specified period of time. For long-term SBITAs with a term exceeding 12 months at commencement, the Clerk of Court recognizes a subscription liability and an intangible right-to-use subscription asset. Subscription assets are reported with capital assets and subscription liabilities are reported with long-term liabilities in the government-wide statement of net position. Subscription assets are amortized, and subscription liabilities are reduced by the principal portion of the subscription payments made.

Compensated Absences

Under GASB Statement No. 101, *Compensated Absences*, the Clerk of Court recognizes a liability for compensated absences when leave: (1) is attributable to services already rendered, (2) accumulates and is carried forward to a future reporting period, and (3) is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

Pensions

The net pension liability/asset, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense (See Note 6), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Member's earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plan, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Non-employer contributions are recognized as revenue in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when made.

Other Postemployment Benefits (OPEB)

The total OPEB liability, deferred outflows of resources, deferred inflows of resources and OPEB expense (See Note 7), have been determined using the flow of economic resources measurement focus and full accrual basis of accounting in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when due.

Deferred Outflows of Resources and Deferred Inflows of Resources

Deferred outflows of resources represent a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred outflows of resources and deferred inflows of resources in the government-wide statements are related to its pension and other post-employment benefit plans.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

a. Net investment in capital assets consists of net capital assets reduced by the outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

b. Restricted net position consists of net position with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets. It is the Clerk of Court's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.

c. Unrestricted net position consists of all other assets, deferred outflows of resources, liabilities and deferred inflows of resources that do not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

a. Nonspendable - amounts that cannot be spent either because they are not in spendable form or because of legal or contractual constraints requiring they remain intact.

b. Restricted - amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, grantors, contributors or amounts constrained due to constitutional provisions or enabling legislation or the laws or regulations of other governments.

c. Committed - amounts that can be used only for specific purposes determined by a formal action of the Clerk of Court. The Clerk of Court is the highest level of decision-making authority for the Clerk of Court's office.

d. Assigned - amounts that are constrained by the Clerk of Court's intent to be used for specific purposes, that are neither restricted nor committed. The assignment of fund balance is authorized by a directive approved by the Clerk of Court.

e. Unassigned - amounts which have not been classified within the above-mentioned categories.

It is the Clerk of Court's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Clerk of Court uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

E. Use of 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, deferred outflows of resources, liabilities, and deferred inflows of resources, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Clerk of Court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2026, the Clerk of Court has cash and interest-bearing deposits (book balances) as follows:

	Governmental Activities	Fiduciary Funds	Total
Demand deposits	$ 87,462	$ 2,327,644	$ 2,415,106
Time and savings deposits	100,000	1,777,684	1,877,684
Total	$ 187,462	$ 4,105,328	$ 4,292,790

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Clerk of Court's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates fair value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance, the pledge of securities owned by the fiscal agent bank or an irrevocable standby letter of credit. The market value of the pledged securities or the face amount of the letter or credit, 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 a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2026, bank balances were secured as follows:

Bank balances	$ 4,431,688
Federal deposit insurance	$ 1,470,000
Letter of Credit	2,961,688
Total	$ 4,431,688

Deposits in the amount of $2,961,688 were exposed to custodial credit risk. These deposits are uninsured and secured by an irrevocable standby letter of credit issued by the Federal Home Loan Bank of Dallas in favor of the Clerk of Court. The Clerk of Court does not have a policy for custodial credit risk.

(3) Investments

The Clerk of Court participates in Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governmental entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

Accounting standards require disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is an investment pool that, to the extent practical, invests in a manner consistent with accounting standards. The following facts are relevant for investment pools:

- Credit risk: LAMP has a fund rating of AAAm issued by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: LAMP's pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments.
- Foreign currency risk: Not applicable.

The investments in LAMP totaling $2,695,594 are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

(4) Capital Assets

Capital asset activity for the year ended June 30, 2026 follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Furniture, fixtures and equipment	$ 15,074	$ 11,236	$ 7,423	$ 18,887
SBITA assets	108,705	-	-	108,705
Total	$ 123,779	$ 11,236	$ 7,423	$ 127,592
Less: accumulated depreciation				
Furniture, fixtures and equipment	15,074	1,685	7,423	9,336
SBITA assets	63,246	37,035	-	100,281
Total	78,320	38,720	7,423	109,617
Net capital assets	$ 45,459	$ (27,484)	$ -	$ 17,975

Depreciation expense of $1,685 and amortization expense in the amount of $37,035 were charged to the general government function.

(5) Long-Term Liabilities

The following is a summary of long-term liability transactions of the Clerk of Court for the year ended June 30, 2026:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Other liabilities:					
SBITA liability	$ 43,307	$ -	$ 37,037	$ 6,270	$ 6,270
Compensated absences	7,848	1,282	-	9,130	3,693
	$ 51,155	$ 1,282	$ 37,037	$ 15,400	$ 9,963

Subscription-Based Information Technology Arrangement (SBITA):

The Clerk of Court has a long-term contract, referred to as a SBITA, providing the right-to-use a vendor's software program. The term of the agreement is for three years. The intangible right-to-use SBITA asset and related accumulated amortization are disclosed in Note 4.

The future principal and interest payments as of June 30, 2026 are as follows:

Year ending June 30,	Principal	Interest
2027	$ 6,270	$ 21

(6) Pension Plan

Plan Description

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

Retirement Benefits

A member or former member shall be eligible for regular retirement benefits upon attaining twelve 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. Regular retirement benefits, payable monthly for life, are 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.

Disability Benefits

Disability benefits are awarded to active members who are totally and permanently disabled as a result of injuries sustained in the line of duty or to active members with 10 or more years of credible service who are totally disabled due to any cause. A member who is officially certified as totally or permanently disabled by the State Medical Disability Board will be paid monthly disability retirement benefits equal to the greater of 40% of their monthly average final compensation or 75% of their monthly regular retirement benefit computed as per R.S. 11:1521 (C).

Survivor Benefits

Upon the death of any active contributing member with less than five years of credited service, his/her accumulated contributions are paid to his/her designated beneficiary. Upon the death of any active contributing member with five or more years of credited service, automatic option 2 benefits are payable to the surviving spouse.

Deferred Retirement Option Plan

In lieu of terminating employment and accepting a service retirement allowance, any member of the Fund who is eligible for a service retirement allowance may elect to participate in the Deferred Retirement Option Plan (DROP) for up to 36 months and defer the receipt of benefits.

Cost of Living Adjustments

The Board of Trustees is authorized to grant retired members and widows of members who have been retired for at least one full calendar year an annual cost of 2.5% of their benefit (not to exceed $40 per month), and all retired members and widows who are 65 years of age or older a 2% increase in their original benefit (or their benefit as of October 1, 1977, if they retired prior to that time). In order to grant the 2.5% COLA, the increase in the consumer price index must have exceeded 3% since the last COLA granted. In order for the Board to grant either of these increases, the Fund must meet certain other criteria as detailed in the Louisiana statute relating to funding status. In lieu of granting the above cost of living increases, Louisiana statutes allow the Board to grant a cost-of-living increase where the benefits shall be calculated using the number of years of service at retirement or at death plus the number of years since retirement or death multiplied by the cost of living amount which cannot exceed $1.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2026 , the actual employer contribution rate was 23% and the member's required contribution was 8.25%. In accordance with state statute, the Fund receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Contributions from non-employer contributing entities were $84,943. Contributions to the pension plan from the Clerk of Court were $148,901.

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

As of June 30, 2026, the Clerk of Court reported a liability of $530,033 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025 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 share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of June 30, 2025, the Clerk of Court's proportion was 0.569775%, which was an increase of 0.043064% from its proportion measured as of June 30, 2024.

For the year ended June 30, 2026, the Clerk of Court recognized pension expense of $40,972.

At June 30, 2026, 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
Difference between expected and actual experience	$ -	$ 25,347
Change of assumptions	-	23,604
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	97,169	20,035
Net differences between projected and actual earnings on plan investments	-	233,226
Contributions subsequent to the measurement date	148,901	-
Total	$ 246,070	$ 302,212

Deferred outflows of resources of $148,901 related to pensions resulting from the Clerk of Court's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. 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,	
2027	$ 33,932
2028	(106,333)
2029	(78,759)
2030	(53,883)
	$ (205,043)

Actuarial Methods and Assumptions

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

A summary of the actuarial methods and assumptions used in determining the total pension liability is as follows:

Valuation Date	6/30/2025
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment rate of return	6.55%, net of investment expense
Projected salary increases	5.20%
Inflation rate	2.40%
Mortality rates	Pub-2016 Public Retirement Plans multiplied by 110% for males and 110% for females, each with full generational projection using the MP-2021 scale.
Expected Remaining Service Lives	4 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the system and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

The actuarial assumptions used are based on the assumptions used in the 2025 actuarial funding valuation which (with the exception of mortality) were based on results of an actuarial experience study for the period July 1, 2019– June 30, 2024, unless otherwise specified. In cases where benefit structures were changed after the experience study period, assumptions were based on future experiences.

The long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long-term expected rate of return was 5.81% for the year ended June 30, 2025.

The 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, 2025 is summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Fixed Income:		
Domestic and International Bonds	30.00%	0.59% and 0.22%
Domestic Equity	35.00%	2.62%
International Equity	20.00%	1.70%
Real Estate	15.00%	0.68%
Totals	100.00%	

Discount Rate

The discount rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to Changes in Discount Rate

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 6.55%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease 5.55%	Current Discount Rate 6.55%	1% Increase 7.55%
Employer's proportionate share of net pension liability	$ 1,153,049	$ 530,033	$ 3,114

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's assets, deferred outflows of resources, deferred inflows of resources, and fiduciary net position that were used in the measurement of the Clerk of Court's net pension liability is available in the separately issued plan financial reports at www.laclerksofcourt.org.

(7) Other Postemployment Benefits (OPEB)

Plan Description: The Clerk of Court's defined benefit postemployment health care plan provides OPEB to eligible retired employees and their beneficiaries. The plan provides OPEB for permanent full-time employees of the Clerk of Court. The Clerk of Court's OPEB plan is a single employer defined benefit OPEB plan administered by the Clerk of Court. Benefits are provided through the Louisiana Clerks of Court Insurance Trust (LCCIT), a multiple-employer healthcare plan administered by the Louisiana Clerks of Court Association. Louisiana Revised Statute §13:783 grants the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The premium rates are established and may be amended by the LCCIT board of trustees, with the Clerk of Court determining the contribution requirements of the retirees.

Benefits Provided: The Clerk of Court provides medical, dental, vision, and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 100% of retiree and 100% of dependent pre-Medicare health, Medicare Advantage, vision, and dental insurance premiums. The plan also provides for payment of 100% of retiree life insurance premiums.

Employees Covered by Benefit Terms: On January 1, 2026, the following employees were covered by the benefit terms –

Inactive employees currently receiving benefits payments	6
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	10
	16

Total OPEB Liability

The Clerk of Court's total OPEB liability of $1,028,473 was measured as of June 30, 2026 and was determined by an actuarial valuation as of January 1, 2026.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the June 30, 2026 actuarial valuation, measured as of June 30, 2026 was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.40%
Salary increases, including inflation:	3.00%
Discount rate:	4.32%
Health care cost trend rates	
Medical:	
	6.75% for 2026, decreasing 0.25% per year to an ultimate rate of 4.75% for 2034 and later years.
Medicare Advantage:	4.50% for 2026, decreasing 0.25% per year to an ultimate rate of 3.0% for 2032 and later years. Includes 2% per year for aging.
Dental:	3.0% per year
Vision:	2.5% per year
Retirees' share of benefit-related costs:	
Medical:	0% for retirees and 0% for dependents
Medicare supplement:	0% for retirees and 0% for dependents
Dental:	0% for retirees and 0% for dependents
Vision:	0% for retirees and 0% for dependents
Basic life insurance:	0%

The discount rate was based on the June 30, 2026 S&P Municipal Bond 20 Year High Grade Index Yield.

Mortality rates for active employees were based on the PubG.H-2010 Employee mortality table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

Mortality rates for retired employees were based on the PubG.H-2010 Healthy Retiree mortality table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

The actuarial assumptions used in the valuation were based on those used in the Louisiana Clerks of Court Retirement and Relief Fund valuation and actuarial experience.

Changes in the Total OPEB Liability

Balance at June 30, 2025	$ 882,514
Changes for the year:	
Service cost	21,272
Interest	42,260
Differences between expected and actual experience	(195,659)
Changes in assumptions/inputs	330,136
Benefit payments	(52,050)
Net changes	145,959
Balance at June 30, 2026	$1,028,473

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the total OPEB liability of the Clerk of Court, as well as what the Clerk of Court's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease 3.32%	Discount Rate 4.32%	1% Increase 5.32%
Total OPEB liability	$ 1,178,575	$ 1,028,473	$ 903,820

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents the total OPEB liability of the Clerk of Court, as well as what the Clerk of Court's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	$ 921,309	$ 1,028,473	$ 1,160,841

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

For the year ended June 30, 2026, the Clerk of Court recognized an OPEB expense of $24,184. At June 30, 2026, the Clerk of Court 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	$ 96,968	$ 222,943
Change of assumptions or other inputs	343,963	272,055
Total	$ 440,931	$ 494,998

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

Year Ended June 30,	
2027	$ (39,348)
2028	(39,348)
2029	(39,348)
2030	6,820
2031	16,800
Thereafter	40,357
	$ (54,067)

(8) Compensation, Benefits, and Other Payments to Agency Head

A detail of compensation, benefits, and other payments to Randall Deshotel, Clerk of Court, for the year ended June 30, 2026 follows:

Purpose	Amount
Salary	$ 181,556
Benefits - payroll taxes	4,871
Benefits - insurance	12,187
Benefits - retirement	39,799
Benefits - auto allowance	23,077
Travel and meals	1,785
Registration fees	700
	$ 263,975

(9) Risk Management

The Clerk of Court is exposed to risks of loss in the areas of auto liability, professional liability, and workers' compensation. All these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

(10) Expenditures of the Clerk of Court Paid by the Parish Police Jury

The Clerk of Court's office is located in the Evangeline Parish Courthouse. The Evangeline Parish Police Jury pays the upkeep and maintenance of the courthouse. These expenditures are not reflected in the accompanying financial statements.

(11) Excess Fund Balance

LRS 13:785 requires that at the expiration of his term of office, the Clerk of Court shall pay into the parish treasury any balance in the clerk's salary fund which exceeds one-half of the revenues of the last year of the term. The potential liability to the parish is limited to the amount received by the Clerk of Court from the parish for necessary office furniture, equipment, and record books. The Clerk of Court was not obligated to reimburse the parish treasury during the year.

(12) Litigation

The Clerk of Court was not involved in any lawsuits expected to result in a judgment for damages that would have a material adverse effect on the Clerk of Court's financial position at June 30, 2026.

(13) New Accounting Pronouncements

During the fiscal year ended June 30, 2026, the Clerk of Court adopted the provisions of the following Governmental Accounting Standards Board (GASB) Statements:

GASB Statement No. 103, Financial Reporting Model Improvements which enhances key components of the governmental financial reporting model by revising requirements related to Management's Discussion and Analysis (MD&A), reporting of unusual or infrequent items, proprietary fund financial statement presentation, major component unit reporting, and budgetary comparison information.

GASB Statement No. 104, Disclosure of Certain Capital Assets which provides users of government financial statements with essential information about certain types of capital assets.

The implementation of these statements resulted in changes to the presentation and certain disclosures within the financial statements. The adoption of GASB Statement No. 103 and 104 did not have a material effect on the entity's beginning net position, fund balance, or results of operations for the current fiscal year.

The GASB has issued Statement No. 105, Subsequent Events. GASB Statement No. 105 improves the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. This standard is effective for fiscal years beginning after June 15, 2026. The effect of implementation on the Clerk of Court's financial statements has not yet been determined.

REQUIRED
SUPPLEMENTARY INFORMATION

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2026

	Budget		Variance with Original to Final Budget Positive (Negative)	Actual	Variance with Final Budget Positive (Negative)
	Original	Final			
Revenues:					
Licenses and permits	$ 35,500	$ 42,000	$ 6,500	$ 41,818	$ (182)
Fees, charges and commissions	277,600	258,500	(19,100)	273,111	14,611
Fees for recording legal documents	907,000	910,000	3,000	903,367	(6,633)
Fees for certified copies	68,000	72,000	4,000	73,466	1,466
Miscellaneous	257,000	238,000	(19,000)	241,325	3,325
Total revenues	1,545,100	1,520,500	(24,600)	1,533,087	12,587
Expenditures:					
Current -					
General government:					
Personnel services and related benefits	1,093,865	1,065,700	28,165	1,044,748	20,952
Operating services	185,000	313,400	(128,400)	200,211	113,189
Material and supplies	101,960	138,260	(36,300)	177,068	(38,808)
Capital Outlay	15,000	15,000	-	11,236	3,764
Debt service	37,740	37,740	-	37,740	-
Total expenditures	1,433,565	1,570,100	(136,535)	1,471,003	99,097
Net change in fund balance	111,535	(49,600)	(161,135)	62,084	111,684
Fund balance, beginning	2,761,421	2,898,853	137,432	2,898,853	-
Fund balance, ending	$2,872,956	$2,849,253	$ (23,703)	$2,960,937	$111,684

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2026

	2026	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability									
Service cost	$ 21,272	$ 21,763	$ 23,257	$ 22,525	$ 25,021	$ 35,667	$ 14,250	$ 31,582	$ 30,675
Interest	42,260	32,388	33,155	35,235	17,835	21,723	42,012	36,580	41,233
Differences between expected and actual experience	(195,659)	(3,878)	(25,126)	1,664	253,141	3,020	(110,430)	(13,860)	11,734
Changes in assumptions/inputs	330,136	57,777	(28,841)	(107,452)	(219,228)	29,405	(393,645)	135,993	-
Changes in benefit terms	-	-	-	-	-	-	-	44,135	-
Benefit payments	(52,050)	(39,625)	(47,997)	(49,393)	(47,137)	(26,713)	(31,682)	(55,490)	(54,282)
Net change in OPEB Liability	145,959	68,425	(45,552)	(97,421)	29,632	63,102	(479,495)	178,940	29,360
Total OPEB liability, beginning	882,514	814,089	859,641	957,062	927,430	864,328	1,343,823	1,164,883	1,135,523
Total OPEB liability, ending	$ 1,028,473	$ 882,514	$ 814,089	$ 859,641	$ 957,062	$ 927,430	$ 864,328	$ 1,343,823	$ 1,164,883
Covered-employee payroll	$ 675,879	$ 652,218	$ 586,766	$ 530,901	$ 534,642	$ 563,074	$ 485,380	$ 471,965	$ 457,109
Total OPEB liability as a percentage of covered payroll	152.2%	135.3%	138.7%	161.9%	179.0%	164.7%	178.1%	284.7%	254.8%

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 schedule.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Schedule of Employer's Share of Net Pension Liability
For the Year Ended June 30, 2026

Year Ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Louisiana Clerks' of Court Retirement and Relief Fund*					
2026	0.569775%	$ 530,033	$ 604,453	87.7%	90.69%
2025	0.526711%	876,357	564,735	155.2%	83.09%
2024	0.490835%	1,055,907	522,193	202.2%	77.56%
2023	0.516074%	1,250,841	528,341	236.7%	74.09%
2022	0.524137%	697,227	529,021	131.8%	85.40%
2021	0.497530%	1,196,990	493,329	242.6%	72.09%
2020	0.483930%	878,813	470,452	186.8%	77.92%
2019	0.491679%	817,810	421,109	194.2%	79.07%
2018	0.496429%	751,064	442,599	169.7%	79.70%
2017	0.510624%	944,641	464,884	203.2%	74.17%

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

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Schedule of Employer Contributions
For the Year Ended June 30, 2026

Year Ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
Louisiana Clerks' of Court Retirement and Relief Fund					
2026	$ 148,901	$ 148,901	$ -	$ 647,397	23.00%
2025	139,024	139,024	-	604,453	23.00%
2024	129,889	129,889	-	564,735	23.00%
2023	116,188	116,188	-	522,193	22.25%
2022	117,556	117,556	-	528,341	22.25%
2021	111,094	111,094	-	529,021	21.00%
2020	93,733	93,733	-	493,329	19.00%
2019	89,386	89,386	-	470,452	19.00%
2018	80,011	80,011	-	421,109	19.00%
2017	84,094	84,094	-	442,599	19.00%

The accompanying notes are an integral part of this schedule.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Required Supplementary Information

(1) Budget and Budgetary Accounting

The Clerk of Court follows these procedures in establishing the budgetary data reflected in the financial statements:

The Clerk of Court prepares a proposed budget for the fiscal year no later than fifteen days prior to the beginning of each fiscal year. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted. All budgetary appropriations lapse at the end of each fiscal year. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Clerk of Court.

(2) Budget to Actual and Original to Final Budget Comparisons

Significant budget variances in the General Fund follow:

Final Budget to Actual

Category	Budget	Actual	Variance	Comments
Operating services	313,400	200,211	113,189	The decrease is attributable to lower overall expenditures for operating services.

Original Budget to Final Budget

Category	Original	Final	Variance	Comments
Operating services	185,000	313,400	(128,400)	The budget was amended to provide for a contract with an outside vendor to scan and digitize the Clerk's civil records and mineral books.

(3) Other Postemployment Benefit Plan

Changes in Benefit Terms – There were no changes in benefit terms.

Changes of Assumptions –

Year Ended June 30,	Discount Rate
2026	4.32%
2025	4.81%
2024	3.97%
2023	3.86%
2022	3.69%
2021	1.92%
2020	2.45%
2019	3.13%
2018	3.62%

No assets are accumulated in a trust that meets the criteria of GASB No. 75, paragraph 4, to pay related benefits.

(4) Pension Plan

Changes of Benefit Terms – There were no changes of benefit terms for the pension plan.

Changes of assumptions –

* Year Ended June 30,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
2026	6.55%	6.55%	2.40%	4	5.20%
2025	6.55%	6.55%	2.40%	5	5% or 6.2% based on years of service
2024	6.55%	6.55%	2.40%	5	5% or 6.2% based on years of service
2023	6.55%	6.55%	2.40%	5	5% or 6.2% based on years of service
2022	6.55%	6.55%	2.40%	5	5% or 6.2% based on years of service
2021	6.75%	6.75%	2.50%	5	5% or 6.2% based on years of service
2020	6.75%	6.75%	2.50%	5	5.00%
2019	6.75%	6.75%	2.50%	5	5.00%
2018	7.00%	7.00%	2.50%	5	5.00%
2017	7.00%	7.00%	2.50%	5	5.00%

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

OTHER SUPPLEMENTARY INFORMATION

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2026

Cash Basis Presentation	First Six Month Period Ended December 31, 2025	Second Six Month Period Ended June 30, 2026
Receipts from:		
Evangeline Parish Sheriff, Criminal Court Costs	$ 59,936	$ 56,491
Evangeline Parish Sheriff, Bond Fees	268	192
Total	$ 60,204	$ 56,683

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2026

Cash Basis Presentation	First Six Month Period Ended December 31, 2025	Second Six Month Period Ended June 30, 2026
Beginning cash balance	$ 2,600,047	$ 2,604,196
Collections		
Civil fees	351,729	321,866
Interest earnings on collected balances	67,404	33,639
Subtotal Collections	419,133	355,505
Deductions: Collections Retained by the Clerk of Court		
Civil fees	193,914	179,562
Internest earnings on collected balances	67,404	33,639
Total Collections Retained by the Clerk of Court	261,318	213,201
Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
Civil fee refunds	94,682	67,969
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	94,682	67,969
Less Disbursements to Governments & Nonprofits		
Evangeline Parish Sheriff, Civil Fees	29,009	23,704
Lafayette Parish Sheriff, Civil Fees	2,181	2,665
St. Landry Parish Sheriff, Civil Fees	1,790	1,466
Orleans Parish Sheriff, Civil Fees	210	360
Acadia Parish Sheriff, Civil Fees	218	521
Rapides Parish Sheriff, Civil Fees	570	306
East Baton Rouge Parish Sheriff, Civil Fees	4,216	2,587
Allen Parish Sheriff, Civil Fees	1,119	748
Avoyelles Parish Sheriff, Civil Fees	330	378
Iberia Parish Sheriff, Civil Fees	140	35
Vermilion Parish Sheriff, Civil Fees	150	-
St. John the Baptist Sheriff, Civil Fees	123	-
Beauregard Parish Sheriff, Civil Fees	92	58

(continued)

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2026

	First Six Month Period Ended December 31, 2025	Second Six Month Period Ended June 30, 2026
Less Disbursements to Governments & Nonprofits (continued)		
Ouachita Parish Sheriff, Civil Fees	447	147
Jefferson Parish Sheriff, Civil Fees	180	216
St. Tammany Parish Sheriff, Civil Fees	37	35
Natchitoches Parish Sheriff, Civil Fees	124	61
St. Mary Parish Sheriff, Civil Fees	-	176
Ascension Parish Sheriff, Civil Fees	146	99
Iberville Parish Sheriff, Civil Fees	41	-
St. Martin Parish Sheriff, Civil Fees	123	-
Caddo Parish Sheriff, Civil Fees	206	65
Bossier Parish Sheriff, Civil Fees	180	50
Tangipahoa Parish Sheriff, Civil Fees	121	-
Pointe Coupee Parish Sheriff, Civil Fees	49	-
Caldwell Parish Sheriff, Civil Fees	371	276
Vernon Parish Sheriff, Civil Fees	71	169
Lincoln Parish Sheriff, Civil Fees	-	129
13th Judicial District Court, Civil Fees	4,935	4,673
Secretary of State, Civil Fees	1,450	1,200
Louisiana State Treasurer, Civil Fees	165	643
Louisiana Supreme Court, Civil Fees	10,190	9,795
Total Deductions to Other Governments and Nonprofits	58,984	50,562
Ending cash balance	$2,604,196	$2,627,969

INTERNAL CONTROL, COMPLIANCE,

AND

OTHER MATTERS

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

The Honorable Randall Deshotel
Evangeline Parish Clerk of Court
Ville Platte, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Evangeline Parish Clerk of Court (Clerk of Court), as of and for the year ended June 30, 2026, 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 28, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Clerk of Court's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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. We identified a certain deficiency in internal control, described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as item 2026-001 that we consider to be a significant deficiency.

Report on 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 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*.

Evangeline Parish Clerk of Court's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Clerk of Court's response to the findings identified in our audit and described in the accompanying schedule of current and prior year audit findings and management's corrective action plan. The Clerk of Court's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 28, 2026

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
For Year Ended June 30, 2026

Part I: Current year findings relating to an audit in accordance with *Government Auditing Standards:*

A. Internal Control

2026-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: Unknown

CONDITION: The Clerk of Court did not have adequate segregation of functions within the accounting system.

CRITERIA: AU-C §315.12, Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement, defines a system of internal control as follows:

"The system designed, implemented, and maintained by those charged with governance, management, and other personnel to provide reasonable assurance about the achievement of an entity's objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations."

Management is responsible 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. Management acknowledged this responsibility in its written representations to us.

CAUSE: The cause of the condition is the fact that the Clerk of Court does not have a sufficient number of staff performing administrative and financial duties so as to provide adequate segregation of accounting and financial duties and it has not implemented alternative control activities to compensate for that limitation.

EFFECT: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected.

RECOMMENDATION: Management should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Clerk of Court has provided as much segregation as possible with the resources available and has determined that it is not cost effective to achieve complete segregation of duties within the accounting department.

B. Compliance

There were no compliance findings.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan (Continued)
For Year Ended June 30, 2026

Part II: Prior year findings relating to an audit in accordance with *Government Auditing Standards*

A. Internal Control

2025-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: Unknown

CONDITION: The Clerk of Court did not have adequate segregation of functions within the accounting system.

RECOMMENDATION: Management should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

CURRENT STATUS: Unresolved. See item 2026-001.

B. Compliance

There were no compliance findings.

EVANGELINE PARISH CLERK OF COURT

Statewide Agreed-Upon Procedures Report
Year Ended June 30, 2026

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Evangeline Parish Clerk of Court
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2025 through June 30, 2026. The Evangeline Parish Clerk of Court's management is responsible for those C/C areas identified in the SAUPs.

The Evangeline Parish Clerk of Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2025 through June 30, 2026. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

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

ii. ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

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

iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

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

viii. ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

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

xi. ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

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

No exceptions were noted as a result of procedures i – xii.

2) Board or Finance Committee – N/A the Evangeline Parish Clerk of Court does not have a 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:

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

ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at lease one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds.

iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

3) Bank Reconciliations

A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

Obtained the listing of entity bank accounts for the fiscal period and management's representation that the listing is complete.

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);

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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.

Exception noted.

4) Collections (excluding electronic funds transfers)

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

Obtained the listing of collection locations and management's representation that the listing is complete.

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

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

Exception noted.

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

No exceptions were noted as a result of this procedure.

iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:

i. Observe that receipts are sequentially pre-numbered.

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

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

iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

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

No exceptions were noted as a result of procedures i – v.

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).

Obtained the listing of locations that process payments and management's representation that the listing is complete.

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

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

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

iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

v. Only 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.

No exceptions were noted as a result of procedures i – v.

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

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity; and

ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exceptions were noted as result of procedures i – ii.

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.

No exceptions were noted as a result of this procedure.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

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

Obtained the listing of active credit cards, bank debit cards, fuel cards, and purchase cards (cards) and management's representation that the listing is complete.

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

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

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

No exceptions were noted as a result of procedures i – ii.

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

No exceptions were noted as a result of this procedure.

D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

No exceptions were noted as a result of this procedure.

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:

Obtained the listing of travel and travel-related expense reimbursements and management's representation that the listing is complete.

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

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

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

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

No exceptions were noted as a result of procedures i – iv.

8) Contracts

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

Obtained a listing of all agreements/contracts that were initiated or renewed during the fiscal period and management's representation that the listing is complete.

i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);

iii. If the contract was amended (e.g., change order), observe 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

iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions were noted as a result of procedures i – iv.

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.

Obtained a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete.

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

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

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

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

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

No exceptions were noted as a result of procedures i – iv.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

10) Ethics

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

   i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

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

   No exceptions were noted as a result of procedures i – ii.

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

   No exceptions were noted as a result of this procedure.

11) Debt Service – N/A the Evangeline Parish Clerk of Court does not have any debt.

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

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

12) Fraud Notice

A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe 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.

   No exceptions were noted as a result of this procedure.

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

   No exceptions were noted as a result of this procedure.

13) Information Technology Disaster Recovery/Business Continuity

Perform the following procedures:

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 Payroll and Personnel 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:

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

We performed procedures A – E 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.

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

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.

No exceptions were noted as result of procedures i – v.

Management's Response

Management of the Evangeline Parish Clerk of Court concurs with the exceptions and is working to address the deficiencies identified.

We were engaged by the Evangeline Parish Clerk of Court 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 Evangeline Parish Clerk of Court 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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 28, 2026