

**WEST BATON ROUGE PARISH CLERK OF COURT**

**PORT ALLEN, LOUISIANA**

**FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED**

**JUNE 30, 2025**



**ERICKSEN KRENTEL<sup>LLP</sup>**

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

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## **INDEPENDENT AUDITORS' REPORT**

To the Honorable Amanda Thies  
West Baton Rouge Parish Clerk of Court  
Port Allen, Louisiana

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of the West Baton Rouge Parish Clerk of Court (the Clerk of Court) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise of 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 and each major fund of the Clerk of Court, as of June 30, 2025, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Louisiana Governmental Audit Guide*, 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.

#### ***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.



To the Honorable Amanda Thies  
West Baton Rouge Parish Clerk of Court  
December 4, 2025

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.



To the Honorable Amanda Thies  
West Baton Rouge Parish Clerk of Court  
December 4, 2025

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 9 and budgetary comparison information, schedule of changes in net OPEB liability and related ratios, employer's proportionate share of the net pension liability, employer's pension contributions, and related notes to the required supplementary information on pages 43-47 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.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Baton Rouge Parish Clerk of Court's basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency head is presented to comply with the Act 706 of the 2014 Louisiana Legislative Session and the accompanying schedules of justice system funding schedules are presented to comply with Act 87 of the 2020 Louisiana Legislative Session are presented for additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relate 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 schedules of compensation, benefits, and other payments to agency head and schedules of justice system funding schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



**ERICKSEN KRENTEL**<sup>LLP</sup>

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

To the Honorable Amanda Thies  
West Baton Rouge Parish Clerk of Court  
December 4, 2025

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 4, 2025, on our consideration of West Baton Rouge Parish Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 West Baton Rouge Parish Clerk of Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering West Baton Rouge Parish Clerk of Court's internal control over financial reporting and compliance.

December 4, 2025  
Baton Rouge, Louisiana

*Erickson Krentel, LLP*

Certified Public Accountants

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
JUNE 30, 2025

The Management's Discussion and Analysis of the West Baton Rouge Parish Clerk of Court (the "Clerk of Court") financial performance presents a narrative overview and analysis of the Clerk of Court's financial activities for the year ended June 30, 2025. This document focuses on the current year's activities, resulting changes, and currently known facts in comparison with prior year's information. Please read this document in conjunction with the additional information contained in the Clerk of Court's financial statements, which begins on page 10.

**FINANCIAL HIGHLIGHTS**

The Clerk of Court's total net position increased by \$149,526 while fund balance increased by \$105,615.

The operating revenues of the Clerk of Court increased \$145,019 or 11.6%.

The operating expenses of the Clerk of Court decreased \$31,531 or 2.1%.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This Management Discussion and Analysis document introduces the reader to the Clerk of Court's basic financial statements. The basic financial statements include: (1) government-wide financial statements, and fund financial statements, and (2) notes to the basic financial statements. The Clerk of Court also includes in this report additional information to supplement the basic financial statements, such as required supplementary information. Comparative data is presented when available.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The Clerk of Court's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Clerk of Court's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Position. This is the government-wide statement of position presenting information that includes all of the Clerk of Court's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Clerk of Court as a whole is improving or deteriorating.

The second government-wide statement is the Statement of Activities and Changes in Net Position which reports how the Clerk of Court's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when the Clerk of Court receives or pays cash. The format for the Statement of Activities presents the expenses reduced by the Program Revenues directly related to each respective function, to determine net costs of each function. The net costs of each function are normally covered by general revenues. For the Clerk of Court, the only program (function) is "Judicial." Additionally, the Clerk does not receive any operating or capital grants or contributions. All revenues are generated from fees, charges, and commissions for services.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)**  
JUNE 30, 2025

**FUND FINANCIAL STATEMENTS**

A *fund* is a grouping of related accounts that is used to maintain control over resources which have been segregated for specific activities or objectives. The West Baton Rouge Parish Clerk of Court, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. The Clerk of Court uses two categories of funds to account for financial transactions: governmental funds, and fiduciary funds.

*Governmental funds* are used to account for most of the basic services and projects reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances available for spending at year-end. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Clerk of Court’s general governmental operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the Clerk of Court’s programs. The West Baton Rouge Parish Clerk of Court has only one governmental fund – the General Fund – which is used to account for the Clerk of Court’s basic services.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The West Baton Rouge Parish Clerk of Court adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided to demonstrate budgetary compliance.

The only type of *Fiduciary fund* maintained by the clerk is an “custodial” fund. Custodial funds are custodial in nature and represent assets held by the clerk as an agent for litigants pending court action. Under applicable standards, custodial funds are not included in the government-wide financial statements. These activities are excluded from the Clerk of Court’s other financial statements because the Clerk of Court cannot use these assets to finance its operations. The Clerk of Court is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

The notes to financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found immediately following the financial statements.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
JUNE 30, 2025

**FINANCIAL ANALYSIS OF THE CLERK OF COURT AS A WHOLE**

The Clerk of Court's net position (deficit) at fiscal year-end is \$(962,712). The following table provides a summary of the Clerk of Court's net position (deficit):

	<u>2025</u>	<u>2024</u>	<u>Change</u>
Current assets	\$ 1,722,796	\$ 1,618,715	\$ 104,081
Capital assets	<u>66,021</u>	<u>107,634</u>	<u>(41,613)</u>
Total assets	<u>1,788,817</u>	<u>1,726,349</u>	<u>62,468</u>
Deferred Outflows of Resources	<u>427,248</u>	<u>563,685</u>	<u>(136,437)</u>
Current liabilities	92,701	92,142	559
Noncurrent liabilities	<u>2,514,815</u>	<u>2,717,780</u>	<u>(202,965)</u>
Total liabilities	<u>2,607,516</u>	<u>2,809,922</u>	<u>(202,406)</u>
Deferred Inflows of Resources	<u>571,261</u>	<u>592,350</u>	<u>(21,089)</u>
Investment in fixed assets	397	2,879	(2,482)
Unrestricted	<u>(963,109)</u>	<u>(1,115,117)</u>	<u>152,008</u>
Total net position (deficit)	<u>\$ (962,712)</u>	<u>\$ (1,112,238)</u>	<u>\$ 149,526</u>

The following table provided a summary of the Clerk of Court's changes in net position:

	<u>2025</u>	<u>2024</u>	<u>Change</u>
Operating revenues	\$ 1,395,223	\$ 1,250,204	\$ 145,019
Operating expenses	<u>1,470,016</u>	<u>1,501,547</u>	<u>(31,531)</u>
Operating income (loss)	(74,793)	(251,343)	176,550
Non-operating revenues (expenses)	<u>224,319</u>	<u>217,494</u>	<u>6,825</u>
Change in net position	<u>\$ 149,526</u>	<u>\$ (33,849)</u>	<u>\$ 183,375</u>

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)**  
JUNE 30, 2025

**FINANCIAL ANALYSIS OF THE CLERK OF COURT’S GOVERNMENTAL FUNDS**

The General Fund is the Clerk of Court’s operating fund are the sources of day-to-day service delivery. As discussed, the General Fund is reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financial requirements. Remember the data presented in the fund financial statements is presented on the modified accrual basis. This means that capital assets purchased during the year are reported as expenditures and no depreciation on these capital assets is reported as an expenditure in the same year.

**ECONOMIC FACTORS**

Clerk of Court revenue is dependent upon user generated fees in payment for provided services. Historically, these service fees account for over ninety percent of total revenue. The economy of West Baton Rouge Parish has remained stable in recent years and this trend is expected to continue. As such, the Clerk of Court will continue to provide the services its citizens have come to expect.

**BUDGETARY HIGHLIGHTS**

At year-end, the Clerk of Court realized 111.98% of our final budgeted revenue and 104.2% of our final budgeted expenditures.

**CAPITAL ASSETS**

The Clerk of Court's investment in capital assets, net of accumulated depreciation and amortization, for governmental activities as of June 30, 2025, was \$66,021 compared to \$107,635 at June 30, 2024. In 2025, depreciation and amortization expense was \$41,614.

See Note 5 for additional information about changes in capital assets during the calendar year and outstanding at the end of the year. The following table provides a summary of capital asset activity.

	<b>Governmental Activities</b>	
	<b><u>2025</u></b>	<b><u>2024</u></b>
Depreciable and amortizable capital assets	\$ 702,682	\$ 702,682
Less accumulated depreciation and amortization	<u>(636,661)</u>	<u>(595,047)</u>
Book value-depreciable and amortizable capital assets	<u>\$ 66,021</u>	<u>\$ 107,635</u>

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
JUNE 30, 2025

**NET PENSION LIABILITY**

At June 30, 2025, the Clerk reported \$1,115,481 for its proportionate share of net pension liability, \$231,475 for deferred outflows of resources and \$119,265 for deferred inflows of resources. See Note 7 to the basic financial statements for further discussion of the pension liabilities, pension expense, deferred outflows of resources and deferred inflows of resources.

**OTHER POSTEMPLOYMENT BENEFITS LIABILITY**

At June 30, 2025, the Clerk reported other postemployment benefits liability in the amount of \$1,373,482, \$195,777 for deferred outflows of resources and \$451,996 for deferred inflows of resources. See Note 8 to the basic financial statements for further discussion of other postemployment benefits.

**SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS LIABILITY**

At June 30, 2025, the Clerk reported total SBITA liability in the amount of \$54,251. See Note 6 to the basic financial statements for further discussion of SBITA liability.

**LEASE LIABILITY**

At June 30, 2025, the Clerk reported total lease liabilities in the amount of \$11,373. See Note 6 to the basic financial statements for further discussion of lease liabilities.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Clerk of Court's finances, comply with finance-related laws and regulations, and to demonstrate the Clerk of Court's accountability for the money it receives. If you have any questions about this report or need additional information, please contact the West Baton Rouge Parish Clerk of Court, P.O. Box 107, Port Allen, LA 70767; phone number (225) 383-0378.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**STATEMENT OF NET POSITION (DEFICIT)**  
JUNE 30, 2025

	<u>Governmental Activities</u>
<b><u>ASSETS:</u></b>	
Current Assets	
Cash and cash equivalents	\$ 210,334
Investments - LAMP	1,502,677
Accounts receivable	<u>9,785</u>
Total current assets	<u>1,722,796</u>
Noncurrent Assets	
Property & equipment, net of accumulated depreciation	3,266
Right-of-use lease asset, net of accumulated amortization	10,767
Intangible right-to-use software agreements, net of accumulated amortization	<u>51,988</u>
Total noncurrent assets	<u>66,021</u>
Total assets	<u>1,788,817</u>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	<u>427,248</u>
<b><u>LIABILITIES:</u></b>	
Current Liabilities	
Accounts payable and accrued expenses	19,799
Compensated absences - current portion	33,130
Operating lease payable - current portion	8,184
SBITA liability - current portion	<u>31,588</u>
Total current liabilities	<u>92,701</u>
Long-Term Liabilities	
Operating lease payable - long-term	3,189
SBITA liability - long-term	22,663
Net OPEB liability	1,373,482
Net pension liability	<u>1,115,481</u>
Total long-term liabilities	<u>2,514,815</u>
Total liabilities	<u>2,607,516</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	<u>571,261</u>
<b><u>NET POSITION (DEFICIT):</u></b>	
Investment in fixed assets	397
Unrestricted (deficit)	<u>(963,109)</u>
Total net position (deficit)	<u><u>\$ (962,712)</u></u>

**See accompanying NOTES TO THE FINANCIAL STATEMENTS**

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2025**

<u>Functions/programs</u>	<u>Expenses</u>	<u>Program Revenues</u> Charges for Services, Fines, and Forfeitures	<u>Operating Grants and Contributions</u>	<u>Governmental Activities Net Revenues and Changes</u>
<u>Governmental Activities:</u>				
General government	\$ 1,460,714	\$ 1,351,514	\$ -	\$ (109,200)
Intergovernmental	<u>9,302</u>	<u>43,709</u>	<u>-</u>	<u>34,407</u>
Total governmental activities	<u>\$ 1,470,016</u>	<u>\$ 1,395,223</u>	<u>\$ -</u>	<u>(74,793)</u>
General revenues and transfers:				
Investment income				74,397
Non-employer contributions to pension plan				92,977
Transfers (to) from other funds				<u>56,945</u>
Total general revenues and transfers				<u>224,319</u>
Change in net position				<u>149,526</u>
Net position (deficit) - beginning				<u>(1,112,238)</u>
Net position (deficit) - ending				<u>\$ (962,712)</u>

See accompanying NOTES TO THE FINANCIAL STATEMENTS

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**BALANCE SHEET-GOVERNMENTAL FUND**  
JUNE 30, 2025

**ASSETS**

	<u>General Fund</u>
<b><u>CURRENT ASSETS:</u></b>	
Cash and cash equivalents	\$ 210,334
Accounts receivable	9,785
Investments	<u>1,502,677</u>
Total assets	<u><u>\$ 1,722,796</u></u>

**LIABILITIES AND FUND BALANCE**

<b><u>LIABILITIES:</u></b>	
Accrued expenses	<u>\$ 19,798</u>
Total liabilities	<u>19,798</u>
<b><u>FUND BALANCE:</u></b>	
Unassigned	<u>1,702,998</u>
Total liabilities and fund balance	<u><u>\$ 1,722,796</u></u>

**See accompanying NOTES TO THE FINANCIAL STATEMENTS**

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION (DEFICIT)**  
JUNE 30, 2025

Fund balance - total governmental fund	\$	1,702,998
Amounts reported for governmental activities in the statement of Net Assets are different because:		
Capital assets used in governmental activities are not financial statement of resources and, therefore, are not reported in the governmental funds		
Governmental capital, operating leases, & subscription based arrangement assets	\$	702,682
Less accumulated depreciation and amortization		<u>(636,661)</u>
		66,021
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds		
Pension related changes reported as deferred outflows		427,248
Deferred inflows of resources are not due and payable in the current period and therefore are not reported in the governmental funds		
		(571,261)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds		
Lease liabilities	\$	(11,373)
Subscription-based information technology arrangement liability		(54,251)
Net OPEB liability		(1,373,482)
Net pension liability		(1,115,481)
Compensated absences		<u>(33,131)</u>
		<u>(2,587,718)</u>
Net position (deficit) of governmental activities	\$	<u><u>(962,712)</u></u>

**See accompanying NOTES TO THE FINANCIAL STATEMENTS**

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - GOVERNMENTAL FUND**  
YEAR ENDED JUNE 30, 2025

	<u>General Fund</u>
<b><u>REVENUES:</u></b>	
Intergovernmental	\$ 43,709
Charges for services:	
Court cost and fees	787,621
Certified copies and data processing	112,260
Licenses	4,120
Recording fees	447,513
Investment income	<u>74,397</u>
Total revenues	<u>1,469,620</u>
<b><u>EXPENDITURES:</u></b>	
Current	
General government	
Personal services and related benefits	1,182,144
Operating services	193,213
Capital outlay	<u>-</u>
Total expenditures	<u>1,375,357</u>
Excess of revenues over expenditures	<u>94,263</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>	
Debt service - principal payments	(39,133)
Debt service - interest expense	(6,460)
Transfers in	<u>56,945</u>
Total other financing sources (uses)	<u>11,352</u>
Net change in fund balance	<u>105,615</u>
<b>Fund balance, beginning</b>	<u>1,597,383</u>
<b>Fund balance, ending</b>	<u><u>\$ 1,702,998</u></u>

See accompanying NOTES TO THE FINANCIAL STATEMENTS

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES,**  
**EXPENDITURES, CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2025**

Net change in fund balances - total governmental funds	\$	105,615
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Depreciation expense	\$	(867)
Amortization expense		<u>(40,747)</u>
		(41,614)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on fund balances.		
Principal payments	\$	<u>39,133</u>
		39,133
Nonemployer's contributions to the clerk employees pension plan		92,977
Some expenses reported in the statement of activities do not required the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
OPEB expenses	\$	100,978
Pension expenses		(146,109)
Compensated absences		<u>(1,454)</u>
		<u>(46,585)</u>
Change in net position of governmental activities	\$	<u><u>149,526</u></u>

**See accompanying NOTES TO THE FINANCIAL STATEMENTS**

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**STATEMENTS OF FIDUCIARY NET POSITION -**  
**CUSTODIAL FUNDS**  
JUNE 30, 2025

	<u>Advance Deposits</u> <u>Fund</u>	<u>Registry of the</u> <u>Court Fund</u>	<u>Total</u>
<b><u>ASSETS:</u></b>			
Cash and cash equivalents	\$ 251,705	\$ 582,384	\$ 834,089
Investments	<u>868,764</u>	<u>26,566</u>	<u>895,330</u>
Total assets	<u>1,120,469</u>	<u>608,950</u>	<u>1,729,419</u>
<b><u>NET POSITION:</u></b>			
Restricted for litigants and others	<u>\$ 1,120,469</u>	<u>\$ 608,950</u>	<u>\$ 1,729,419</u>

See accompanying NOTES TO THE FINANCIAL STATEMENTS

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION -**  
**CUSTODIAL FUNDS**  
YEAR ENDED JUNE 30, 2025

	<u>Advance Deposits Fund</u>	<u>Registry of the Court Fund</u>	<u>Total</u>
<b><u>ADDITIONS:</u></b>			
Suits and successions	\$ 1,294,929	\$ 71,973	\$ 1,366,902
Investment earnings	56,347	28,963	85,310
Transfer from General Fund	<u>-</u>	<u>-</u>	<u>-</u>
Total additions	<u>1,351,276</u>	<u>100,936</u>	<u>1,452,212</u>
<b><u>DEDUCTIONS:</u></b>			
Clerk of court's cost	644,151	-	644,151
Settlement to/on behalf of litigants	-	182,502	182,502
Attorney, curator and notary fees	263,049	-	263,049
Sheriff's fees	139,389	-	139,389
Judges/Parish	61,067	-	61,067
Other deductions	32,668	-	32,668
Curator fees	10,947	-	10,947
Transfer to General Fund	<u>56,628</u>	<u>317</u>	<u>56,945</u>
Total deductions	1,207,899	182,819	1,390,718
Net increase (decrease) in fiduciary net position	143,377	(81,883)	61,494
Net position - beginning	<u>977,092</u>	<u>690,833</u>	<u>1,667,925</u>
Net position - ending	<u>\$ 1,120,469</u>	<u>\$ 608,950</u>	<u>\$ 1,729,419</u>

See accompanying NOTES TO THE FINANCIAL STATEMENTS

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
JUNE 30, 2025

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Organization and Nature of Operations**

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 has other duties and powers provided by law. The Clerk of Court is elected for a four-year term.

**B. Reporting of Entity**

For financial reporting purposes, the Clerk's basic financial statements include all funds that are controlled by the Clerk as an independently elected Parish official. As an independently elected official, the Clerk is solely responsible for the operations of his office. Other than certain operating expenditures for the Clerk that are paid or provided by the West Baton Rouge Parish Council as required by Louisiana Law, the Clerk is financially independent. Accordingly, the Clerk is a primary government for reporting purposes.

The criteria for including organizations as component units within the Clerk's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include items such as whether the organization is legally separate, whether the Clerk appoints a voting majority of the organization's board, whether the Clerk is able to impose his will on the organization, etc. The Clerk does not have any component units.

**C. Basis of Statement Presentation**

The accompanying financial statements of the West Baton Rouge Parish Clerk of Court have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units and promulgated by the Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards. These statements established standards for external financial reporting for all state and local governmental entities. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

**D. Fund Accounting**

The Clerk of Court uses fund accounting to maintain its financial records and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain governmental functions or activities. A fund is defined as a separate accounting entity with a self-balancing set of accounts. Funds of the Clerk of Court are classified into two categories: governmental fund (General Fund) and fiduciary (Custodial Funds).

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**General Fund**

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

**Fiduciary Funds**

The fiduciary fund accounts for two custodial funds, the advance deposit fund and the registry of court fund. Custodial funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. These custodial funds are custodial in nature (assets and liabilities) and do not involve measurement of results of operations. The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account for advance deposits in suits filed by litigants. The advances are refunded to the litigants after all costs are paid. The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, is used to account for funds held by order of the court until judgment is rendered by the judiciary. Withdrawals of funds can be made only upon order of the court.

**E. Measurement Focus/Basis of Accounting**

**Basic Financial Statements – 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 the financial activities of the West Baton Rouge Parish Clerk of Court.

The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from general revenues.

The Clerk of Court does not allocate indirect expenses.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basic Financial Statements – Governmental Fund**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The operating statement of the Governmental Fund presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in the Statement of Revenues, Expenditures, and Changes in Fund Balance.

The modified accrual basis of accounting is used by Governmental Funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter (generally 60 days) to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. The Governmental Fund uses the following practices in recording revenues and expenditures:

**Revenues**

Revenues from recordings, copies, and other services are recognized when they become measurable and available as net current assets (i.e. when the service is performed). Substantially all other revenues are recorded when received.

**Expenditures**

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

**F. Budgetary Policy and Accounting**

The proposed budget for the 2025 fiscal year was made available for public inspection at the Clerk's office on June 6, 2024. The proposed budget, prepared on the modified accrual basis of accounting was published in the official journal prior to the public hearing. The budget hearing was held at the Clerk's office on June 18, 2024, and the budget was legally adopted by the Clerk. All appropriations lapse at year-end.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments; if applicable.

**G. Encumbrances**

The Clerk of Court does not use an encumbrance accounting system.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Clerk of Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**I. Prepaid Items**

Payments made to vendors for general insurance that will benefit periods beyond June 30<sup>th</sup> are recorded as prepaid expenditures. These amounts are equally offset by a fund balance reserve which indicates that they do not constitute available spendable resources even though they are a component of net current assets.

**J. Capital Assets, Depreciation, Leases, and Subscription-Based Information Technology Arrangements**

**Capital Assets:** Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk of Court maintains a threshold level of \$1,000 or more for capitalization purposes.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives.

<u>Assets</u>	<u>Estimated Lives</u>
Furniture and Equipment	5 to 7 Years

**Leases:** The Clerk of Court is a lessee for certain noncancellable leases. At the commencement of a lease, the Clerk recognizes a lease liability and an intangible right-to-use (ROU) lease asset in the government-wide financial statements. The lease liability is measured at the present value of expected future lease payments to be made during the lease term, discounted using the interest rate the lessor charges the lessee, if known, or otherwise an imputed rate. The ROU lease asset is measured as the initial amount of the lease liability adjusted for lease payments made at or before the commencement date, plus certain initial direct costs, and less any lease incentives received. The ROU lease asset is amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset. Lease payments are allocated between principal and interest.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**J. Capital Assets, Depreciation, Leases, and Subscription-Based Information Technology Arrangements (Continued)**

**Subscription-Based Information Technology Arrangements:** The Clerk of Court enters into subscription-based arrangements for information technology services. At the commencement of a SBITA, the Clerk recognizes a subscription liability and an intangible right-to-use SBITA asset in the government-wide financial statements. The subscription liability is measured at the present value of expected future subscription payments during the subscription term, discounted using the vendor's interest rate, if known, or otherwise an imputed rate. The SBITA asset is measured as the initial amount of the subscription liability adjusted for subscription payments made at or before commencement, plus certain initial direct costs, and less any incentives received. The SBITA asset is amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying software. Subscription payments are allocated between principal and interest.

**K. Compensated Absences**

Employees receive 126 – 196 hours of paid time off per calendar year, depending on length of service. The Clerk will allow up to 35 hours to be carried over if an employee is unable to schedule leave due to their work schedule. Employees are paid for any unused paid time off accrued upon termination of employment.

The Clerk of Court recognizes a liability for compensated absences for leave attributable to past service that accumulates or vests and is more likely than not to be paid to employees or settled through paid time off. The liability is measured using the employee's current pay rate at year-end. The liability also includes salary-related payments directly and incrementally associated with the payment of compensated absences, such as employer payroll taxes and, if applicable, required employer pension contributions on leave payouts.

At June 30, 2025, the Clerk of Court's liability for compensated absences was \$33,130, all of which is reported as due within one year.

**L. Deferred Outflows/Inflows of Resources**

The statement of financial position will often report a separate section for deferred outflows and (or) inflows of financial resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. Deferred inflows of resources represents an acquisition of a new position that applies to a future period(s) and so will not be recognized as an inflow of resources until that time.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**M. Pensions**

The Court is a participating employer in a cost-sharing, multiple-employer defined benefit plan as described in Note 7. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, 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. Investments are reported at fair value.

**N. Interfund Activities**

The Clerk of Court transfers interest earned on deposits of the Advance Deposit Fund to the General Fund to be utilized by the General Fund in its operations. In those cases where the physical transfer of assets has not taken place as of year-end, or where repayment is expected, these amounts are accounted for through the various due to and due from accounts.

**O. Clerk's Fees Transferred from Advance Deposit Custodial Fund**

These fees represent revenue to the Clerk of Court earned from everyday operations such as copying and faxing for litigants and standard fees charged on suits. These fees are collected by a transfer of litigant's money deposited in the Advance Deposit Fund to the General Fund.

**P. Net Position**

Net position represents the difference between assets and liabilities. Net position invested in capital assets, consists of capital assets, net of accumulated depreciation and amortization, reduced by the outstanding balance of any debt proceeds used for the acquisition, construction, or improvements of those assets including lease and subscription-based information technology arrangement obligations.

**Q. Fund Equity**

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable – Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of the state or federal laws, or externally imposed conditions by grantors or creditors.

Committed – Amounts that can only be used for specific purposes determined by a formal action of the Clerk of Court. These amounts cannot be used for any other purpose unless the Clerk of Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Q. Fund Equity (Continued)**

Assigned - Amounts that are designated as committed by the Clerk of Court but are not spendable until a budget ordinance is passed.

Unassigned – All amounts not included in other spendable classifications. The Clerk has not adopted a policy to maintain the general fund’s unassigned fund balance above a certain minimum level.

The details of the fund balances are included in the Balance Sheet – Governmental Funds (Statement C). As noted above, restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the Court or the Assignment has been changed by the Court. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned becomes zero, then Assigned and Committed Fund Balances are used in that order.

R.S. 13:785 requires that every four years (at the close of the term of office) the clerk of court shall pay into the parish treasury the portion of the General Fund’s fund balance that exceeds one-half of the revenues of the clerk’s last year of his term of office, limited to no more than which was received by the clerk in accordance with R.S. 13:784(A) during said term of office. The amount owed to the parish treasurer under R.S. 13:785 is limited to the funds provided by the parish treasurer under provisions of R.S. 13:784(A) to help defray the costs of office furniture, equipment, and record books during the clerk of court’s four year term. The Clerk’s term expired on June 30, 2024, and there are no amounts due to the parish treasurer under the provisions of R.S. 13:785.

**R. Use of Estimates**

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

**S. New Accounting Pronouncements**

The GASB has issued Statement No. 100, “Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62”. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for reporting periods beginning after June 15, 2023. The adoption of this Statement did not have a material impact to the Clerk’s financial statements.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**S. New Accounting Pronouncements (Continued)**

The GASB has issued Statement No. 101, “Compensated Absences”. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2023. The adoption of this Statement did not have a material impact to the Clerk’s financial statements.

The GASB has released Statement No. 102, Certain Risk Disclosures. This Statement establishes financial reporting requirements for risks related to vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for periods beginning after June 15, 2024. The adoption of this Statement did not have a material impact to the Clerk’s financial statements.

**T. Subsequent Events**

In preparing these financial statements, the Clerk of Court has evaluated events and transactions for potential recognition or disclosure through December 4, 2025, the date the financial statements were available to be issued.

**NOTE 2 – CASH AND CASH EQUIVALENTS AND INVESTMENTS**

**Cash and Cash Equivalents:**

At June 30, 2025, the carrying amount of the Clerk of Court's Cash and Cash Equivalents totaled \$1,044,423, and the confirmed bank balances totaled \$1,188,926. Cash and Cash Equivalents are stated at cost, which approximates market.

	Governmental Activities	Fiduciary Activities	Total	Bank Balance
Demand deposits	\$ 210,334	\$ 834,089	\$ 1,044,423	\$ 1,188,926

**Custodial Credit Risk - Deposits.** In the case of deposits, this is the risk that in the event of a bank failure, the Clerk's deposits may not be returned to it.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must always 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. The pledged securities are deemed by Louisiana State Law to be under the control and possession and in the name of the Clerk regardless of its designation by the financial institution in which it is deposited. As of June 30, 2025, none of the Clerk's bank balance of \$1,188,926 was exposed to custodial credit risk.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 2 – CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**

**LAMP**

At June 30, 2025, the Clerk had an investment of \$2,398,007 with the 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 government 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.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires 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, invest in a manner consistent with GASB Statement No. 79. The following facts are relevant for 2a7 like investment pools:

- Credit risk: LAMP is rated AAAM 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: 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. The WAM for LAMP's total investments is 55 days as of June 30, 2025.
- Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value based on quoted market rates. 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. The LAMP administrative office can be reached at 800-249-5267 for any questions.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 3 – RECEIVABLES**

The net receivables, with the exception of inter-fund transactions, at June 30, 2025, are \$9,785. No allowances have been recorded as all receivables due at year-end are expected to be collected. The Clerk utilizes the direct write-off method for any receivables considered as bad debts.

**NOTE 4 – INTERFUND RECEIVABLE/PAYABLES**

*Transfers*

Transfers are indicative of interest income transferred from fiduciary funds to the general fund. The following schedule summarizes the Clerk's transfer activities:

June 30,	<u>2025</u>
General Fund	
Transfers from fiduciary funds	\$ 56,945
Advanced Deposit Fund	
Transfers to General Fund	(56,628)
Registry Fund	
Transfers to General Fund	(317)

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 5 – CAPITAL ASSETS**

A summary of changes in general fixed assets for the year ended June 30, 2025 is as follows:

	Beginning of Year	Additions	Reductions	End of Year
<b>Capital Assets being Depreciated</b>				
Office furniture and equipment	\$ 492,994	\$ -	\$ -	\$ 492,994
Less accumulated depreciation	<u>(488,861)</u>	<u>(867)</u>	<u>-</u>	<u>(489,728)</u>
Total capital assets, being depreciated, net	<u>4,133</u>	<u>(867)</u>	<u>-</u>	<u>3,266</u>
<b>Right-of-Use Lease Assets</b>				
Right-of-use equipment	23,536	-	-	23,536
Less accumulated amortization for right-of-use lease equipment	<u>(4,925)</u>	<u>(7,844)</u>	<u>-</u>	<u>(12,769)</u>
Total right-of-use equipment being amortized, net	<u>18,611</u>	<u>(7,844)</u>	<u>-</u>	<u>10,767</u>
<b>Subscription-Based Information Technology Arrangement Assets</b>				
Subscription-Based Information Technology Arrangements	186,152	-	-	186,152
Less Accumulated Amortization for Subscription-Based Information Technology Arrangements	<u>(101,261)</u>	<u>(32,903)</u>	<u>-</u>	<u>(134,164)</u>
Total Subscription-Based Information Technology Arrangement Assets being amortized, net	<u>84,891</u>	<u>(32,903)</u>	<u>-</u>	<u>51,988</u>
Governmental activities capital assets, net	<u>\$ 107,635</u>	<u>\$ (41,614)</u>	<u>\$ -</u>	<u>\$ 66,021</u>

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 6 – LONG-TERM DEBT**

The following is a summary of the Clerk’s long-term debt transactions for the year ended June 30, 2025.

Type of Debt	Balance at 2024	Net increase (decrease)	Balance at 2025	Amount Due Within One Year
<i>Governmental Activities:</i>				
Subscription-Based Information				
Technology Arrangement	\$ 85,752	\$ (31,501)	\$ 54,251	\$ 31,588
Lease Liabilities	19,004	(7,631)	11,373	8,184
Other Post Employment Benefits	1,322,306	51,176	1,373,482	-
Compensated Absences	31,676	1,454	33,130	33,130
Net Pension Liability	<u>1,329,851</u>	<u>(214,370)</u>	<u>1,115,481</u>	<u>-</u>
Total governmental long-term debt	<u>\$ 2,788,589</u>	<u>\$ (200,872)</u>	<u>\$ 2,587,717</u>	<u>\$ 72,902</u>

***SBITA Liability*** – Due to the implementation of GASB Statement No 96, the intangible right-to-use software arrangements for the records management software system and electronic certified mail software met the criteria of a SBITA; thus, requiring it to be amortized over the lease terms of three years since the related equipment will be replaced at the end of the arrangement term and replaced with new equipment and upgraded software.

A summary of the principal and interest amounts for the remaining arrangements include the following principal and interest payments:

	Principal	Interest	Total
2026	\$ 31,588	\$ 4,427	\$ 36,015
2027	<u>22,663</u>	<u>2,262</u>	<u>24,925</u>
Totals	<u>\$ 54,251</u>	<u>\$ 6,689</u>	<u>\$ 60,940</u>

***Leases*** - The Clerk leases office equipment for two multifunctional copier/printer and a postage machine. The lease agreements do not specify an interest rate. The Clerk has estimated liabilities and right-of-use assets using the imputed interest rate as of the inception of the leases of 7%. The Clerk signed a three-year operating lease effective September 29, 2023, for two multifunctional copier/printer with a monthly base payment of \$239 and \$221, respectively. The Clerk also signed a four-year operating lease effective January 01, 2024, for a postage machine with a quarterly base payment of \$800. A summary of changes in the Clerk’s lease liabilities during the 2025 fiscal year are shown in the above summary of long-term debt.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 6 – LONG-TERM DEBT (CONTINUED)**

Principal and interest payments due on the lease liabilities over the next five years and thereafter are as follows:

	Principal	Interest	Total
2026	\$ 8,184	\$ 537	\$ 8,721
2027	3,189	59	3,248
Totals	\$ 11,373	\$ 596	\$ 11,969

**NOTE 7 – PENSION PLAN**

The Clerk follows the requirements of GASB Statement 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date, an amendment to GASB 68* for its pension plan. These standards revise and establish new financial reporting requirements for governments that provide their employees with pension benefits. These standards require the Court to record its proportionate share of each of the pension plans net pension liability and report the following disclosures:

***Plan Description:***

Substantially all employees of the West Baton Rouge Parish Clerk of Court are members of the Louisiana Clerk of Court Retirement and Relief Fund (“the Fund”), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees 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.

The Fund was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:1501 for eligible employees of the Clerk of the Supreme Court, each of the district courts, each of the courts of appeal, each of the city and traffic courts in cities having a population in excess of four hundred thousand at the time of entrance into the Fund, the Louisiana Clerks’ of Court Association, the Louisiana Clerks’ of Court Insurance Fund, and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 7 – PENSION PLAN (CONTINUED)**

***Benefits Provided:***

**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 fifty-five years (age 60 if hired on or after January 1, 2011), and terminating employment. Regular retirement benefits, payable monthly for life, is equal to 3% of the member's monthly average final compensation multiplied by the number of years of credited service, not to exceed one hundred percent of the monthly average final compensation. The retirement benefit accrual rate is increased to 3½% 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 forty percent 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. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age. Benefit payments are to commence on the date a member would have first become eligible for normal retirement assuming continued service until that time. In lieu of a deferred survivor benefit, the surviving spouse may elect benefits payable immediately with benefits reduced ¼ of 1% for each month by which payments commence in advance of member's earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children shall be paid ½ of the member's accrued retirement benefit in equal shares. Upon the death of any former member with less

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 7 – PENSION PLAN (CONTINUED)**

**Survivor Benefits (Continued)**

than 12 years of service, the designated beneficiary may receive his/her accumulated contributions. Upon the death of any former member with 12 or more years of service, automatic option 2 benefits are payable to the surviving spouse with payments to commence on the member's retirement eligibility date. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

**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. Upon commencement of participation in the plan, active membership in the Fund terminates and the participant's contributions cease; however, employer contributions continue. Compensation and creditable service remain as they existed on the effective date of commencement of participation in the plan. The monthly retirement benefits that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the DROP account.

Upon termination of employment at the end of the specified period of participation, a participant in the program may receive, at his option, a lump sum payment from the DROP account equal to the payments to the account or a true annuity based upon his account (subject to approval by the Board of Trustees). In addition, the member receives the monthly benefits that were paid into the DROP fund during his period of participation.

If employment is not terminated at the end of the participation period, payments into the account cease and the member resumes active contributing membership in the Fund. Interest is paid on DROP account balances for members who complete their DROP participation but do not terminate employment. The interest earnings are based on the actual rate of return on funds in such accounts. These interest accruals cease upon termination of employment.

Upon termination, the member receives a lump sum payments from the DROP fund equal to the payments made to that fund on his behalf or a true annuity based in his account (subject to approval by the Board of Trustees). The monthly benefit payments that were being paid into the DROP fund are paid to the retiree and an additional benefit based on his additional service rendered since termination of DROP participation is calculated using the normal method of benefit computation. Prior to January 1, 2011, the average compensation used to calculate the additional benefit is that used to calculate the original benefit unless his period of additional service is at least 36 months. Effective January 1, 2011, the average compensation for members whose additional service is less than 36 months is equal to the lesser amount used to calculate his original benefit or the compensation earned in the period of additional service divided by the number of months of additional service. For former DROP participants who retire after December 30, 2010, the period used to determine final average compensation for post-DROP service is 36

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 7 – PENSION PLAN (CONTINUED)**

**Deferred Retirement Option Plan (Continued)**

months plus the number of whole months elapsed from January 1, 2011 to the date of DROP entry. In no event can the entire monthly benefit amount paid to the retiree exceed 100% of the average compensation used to compute the additional benefit. If a participant dies during the period of participation in the program, a lump sum payment equal to his account balance is paid to his named beneficiary or, if none, to his estate.

**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. The Clerk of Court's required contribution rate for the year ending June 30, 2025 was 23%. Employees were required to contribute 8.25% of their annual covered salary. In addition, the Louisiana Legislature passed R.S. 11:1562(C) which allows the Clerk of Court to pay out of the Clerk's operating funds all or any portion of the employee required contributions which would otherwise be deducted from the employee's salary. Since December 1999 the Clerk has elected to pay 100% of all retirement system contributions to the Louisiana Clerk of court Retirement and Relief Fund. The West Baton Rouge Parish Clerk of Court contributions to the Fund for the year ended June 30, 2025 were \$206,256 (normal employer portion \$151,952 and employee portion paid by Clerk \$54,304).

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 contributions recognized as revenue in the government-wide governmental activities statement of activities was \$92,977 for the year ended June 30, 2025.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 7 – PENSION PLAN (CONTINUED)**

**Pension Liability, Pension Expense, and Deferred Inflows/Outflows of Resources Related to Pensions**

At June 30, 2025, the West Baton Rouge Parish Clerk of Court reported a liability of \$1,115,481 for its proportionate share of the net pension liability of the Fund. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerk’s proportion of the net pension liability was based on a projection of the Clerk’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the Clerk’s proportion was .6182% which was an decrease of .0210% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Clerk recognized pension expense of 272,046.

At June 30, 2025, the Clerk reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 3,894	\$ 28,253
Changes in assumptions	24,553	-
Net difference between projected and actual earnings on pension plan investments	-	91,012
Changes in proportion and differences between Employer contributions and proportionate share of contributions	51,076	-
Employer contributions subsequent to the measurement date	<u>151,952</u>	<u>-</u>
Total	<u>\$ 231,475</u>	<u>\$ 119,265</u>

\$151,952 reported as deferred outflows of resources related to pensions resulting from the Court’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 7 – PENSION PLAN (CONTINUED)**

Year ended June 30:

	2026	\$	(4,604)
	2027		123,571
	2028		(56,517)
	2029		(19,796)
		\$	42,654

***Actuarial Assumptions***

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.55%, net of investment expense
Projected Salary Increases	6.2% for 1-5 years of service; 5% for 5 years or more
Inflation	2.40%
Mortality Rates	Pub - 2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale.
Expected Remaining Service Lives	2024 - 5 years 2023 - 5 years 2022 - 5 years 2021 - 5 years
Cost-of-Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 7 – PENSION PLAN (CONTINUED)**

The actuarial assumptions used are based on the assumptions used in the 2024 actuarial funding valuation which (with the exception of the mortality) were based on results of an actuarial experience study for the period July 1, 2014 through June 30, 2019, unless otherwise specified. In cases where benefit structures were changes after the experience study period, assumptions were based on future experiences.

The mortality rate assumption used was verified by combining data from this plan with two other statewide plans which have similar workforce composition in order to produce a credible experience. The aggregated data was collected over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund’s liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

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

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income:		
Domestic Bonds	30.0%	0.59%
International Bonds		0.22%
Domestic Equity:	35.0%	2.62%
International Equity:	20.0%	1.70%
Real Estate	15.0%	0.68%
System Total	<u>100.0%</u>	<u>5.81%</u>
Inflation		<u>2.50%</u>
Expected Arithmetic Return		<u>8.31%</u>

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 7 – PENSION PLAN (CONTINUED)**

***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 rate and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund’s actuary. Based on those assumptions, the Fund’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

***Sensitivity of the Employer’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the Clerk’s proportionate share of the net pension liability calculated using the current discount rate, as well as what the Clerk’s proportionate share of the 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 as of June 30, 2024:

	Changes in Discount Rate		
	1% Decrease 5.55%	Current Discount 6.55%	1% Increase 7.55%
Net pension liability	\$ 1,839,257	\$ 1,115,481	\$ 504,968

***Pension Plan Fiduciary Net Position***

The Fund issued a stand-alone audit report on its financial statements for the year ended June 30, 2025. Access to the audit report can be found on the Fund’s website: [www.laclerksofcourt.org](http://www.laclerksofcourt.org) or on the Office of Louisiana Legislative Auditor’s official website: [www.lla.state.la.us](http://www.lla.state.la.us).

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 8 – OTHER POST EMPLOYMENT BENEFITS**

***General Information about the OPEB Plan***

*Plan descriptions:* The Clerk’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. The Clerk’s OPEB plan is a single employer defined benefit OPEB plan administered by the Clerk. 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 determining the contribution requirements of the retirees.

*Benefits provided:* The Clerk provides medical, dental, vision, and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 100% of retiree and 0% of dependent pre-Medicare health, Medicare Advantage, and dental insurance premiums. Vision is voluntary and paid 100% by the retiree. The plan also provides for payment of 100% of retiree life insurance premiums.

*Employees covered by benefit terms:* At January 1, 2024, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits payments	11
Inactive employees entitled to but not yet receiving benefit payments	-
Active Employees	13
Total	24

***Total OPEB Liability***

The Clerk’s total OPEB liability of \$1,373,482 was measured as of June 30, 2025 and was determined by an actuarial valuation as of January 1, 2024.

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

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)**

Inflation:	2.40%
Salary Increases, including inflation:	3.25%
Discount Rate:	4.81%
Health Care Cost Trend Rates	
Medical:	7.09% for 2024, then 6.50% for 2025, decreasing 0.25% per year to an ultimate rate of 4.75% for 2032 and later years.
Medicare Advantage:	45.29% for 2024, then 4.25% for 2025 decreasing 0.25% per year to an ultimate rate of 3.0% for 2030 and later years. Includes 2% per year for aging.
Dental:	0.0% for 2024, then 3.0% per year thereafter.
Vision:	24.59% for 2024, then 2.5% per year thereafter.
Retirees' Share of Benefit-Related Costs:	
Medical:	0% for retirees and 100% for dependents.
Medicare Advantage:	0% for retirees and 100% for dependents.
Dental:	0% for retirees and 100% for dependents.
Vision:	100% for retirees and 100% for dependents.
Basic Life Insurance:	0%

The discount rate was based on the 6/30/2025 Fidelity General Obligation AA 20-Year 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.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)**

**Changes in the Total OPEB Liability**

	Total OPEB Liability
Balance at 6/30/2024	\$ 1,322,306
Changes for the year:	
Service cost	25,911
Interest	51,509
Differences between expected and actual experience	16,060
Changes in assumptions/inputs	58,508
Change in benefit terms	-
Benefit payments	(100,812)
Administrative expense	-
Net Changes	51,176
Balance at 6/30/2025	\$ 1,373,482

*Sensitivity of the total OPEB liability to changes in the discount rate:* The following presents the total OPEB liability of the Clerk, as well as what the Clerk’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.81 percent) or 1-percentage-point higher (5.81 percent) than the current discount rate:

	1% Decrease (3.81%)	Discount Rate (4.81%)	1% Increase (5.81%)
Total OPEB Liability	\$ 1,515,886	\$ 1,373,482	\$ 1,193,057

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

	1% Decrease	Trend Rate	1% Increase
Total OPEB Liability	\$ 1,255,441	\$ 1,373,482	\$ 1,518,106

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)**

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

For the year ended June 30, 2025, the Clerk recognized an OPEB expense of \$(165). At June 30, 2025, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 121,628	\$ 4,861
Changes of assumptions or other inputs	74,149	447,135
Total	\$ 195,777	\$ 451,996

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

Year Ended June 30:	
2026	\$ (77,585)
2027	(77,585)
2028	(77,585)
2029	(39,728)
2030	5,612
Thereafter	10,652
	\$ (256,219)

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
JUNE 30, 2025

**NOTE 9 – INTERGOVERNMENTAL TRANSACTIONS**

Intergovernmental revenues of the general fund for the year ended June 30, 2025, was as follows:

State supplement	\$ 30,058
La. Dept. of Elections	<u>13,651</u>
	<u>\$ 43,709</u>

**NOTE 10 – ON-BEHALF PAYMENTS**

Certain operating expenditures of the Clerk’s office are paid by the West Baton Rouge Council. Additionally, the Council provides office space and certain furniture for the Clerk’s use. These expenditures are not reported in the accompanying financial statements.

**NOTE 11 – NEW ACCOUNTING PRONOUNCEMENTS**

The GASB has released Statement No. 103, Financial Reporting Model Improvements (Statement 103). This Statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement also addresses certain application issues. The requirements of this statement are effective for periods beginning after June 15, 2025. The Clerk plans to adopt this Statement as applicable by the effective date.

The GASB has released Statement No. 104, Disclosure of Certain Capital Assets (Statement 104). The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will improve consistency and comparability between governments. This Statement is effective for periods beginning after June 15, 2025. The Clerk plans to adopt this Statement as applicable by the effective date.

**REQUIRED SUPPLEMENTARY INFORMATION**

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2025**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual Basis</u>	<u>Adjustment to Budget Basis</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance - Favorable (Unfavorable)</u>
<b>REVENUES:</b>						
Intergovernmental	\$ 34,500	\$ 34,500	\$ 43,709	\$ -	\$ 43,709	\$ 9,209
Charges for services:						
Court cost and fees	710,300	710,300	787,621	-	787,621	77,321
Certified copies and data processing	120,000	120,000	112,260	-	112,260	(7,740)
Licenses	3,500	3,500	4,120	-	4,120	620
Recording fees	360,000	360,000	447,513	-	447,513	87,513
Investment income	135,000	135,000	74,397	56,945	131,342	(3,658)
Other financing sources	<u>-</u>	<u>-</u>	<u>56,945</u>	<u>(56,945)</u>	<u>-</u>	<u>-</u>
 Total revenues	 <u>1,363,300</u>	 <u>1,363,300</u>	 <u>1,526,565</u>	 <u>-</u>	 <u>1,526,565</u>	 <u>163,265</u>
<b>EXPENDITURES:</b>						
Current:						
General government						
Personal services and related benefits	1,129,267	1,129,267	1,182,144	-	1,182,144	(52,877)
Operating services	229,033	229,033	193,213	45,593	238,806	(9,773)
Capital outlay	5,000	5,000	-	-	-	5,000
Other financing uses	<u>-</u>	<u>-</u>	<u>45,593</u>	<u>(45,593)</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>1,363,300</u>	 <u>1,363,300</u>	 <u>1,420,950</u>	 <u>-</u>	 <u>1,420,950</u>	 <u>(57,650)</u>
 Excess (deficiency) of revenues over expenditures	 <u>\$ -</u>	 <u>\$ -</u>	 <u>105,615</u>	 <u>\$ -</u>	 <u>\$ 105,615</u>	 <u>\$ 105,615</u>
<b>Fund Balance</b>						
Beginning			<u>1,597,383</u>			
Ending			<u>\$ 1,702,998</u>			

**See Independent Auditors' Report**

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS**  
**YEAR ENDED JUNE 30, 2025**

	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
<b>Total OPEB Liability:</b>								
Service cost	\$ 31,827	\$ 32,862	\$ 14,721	\$ 37,143	\$ 24,639	\$ 22,660	\$ 23,396	\$ 25,911
Interest	66,896	58,131	63,843	40,452	32,744	55,588	51,955	51,509
Changes of benefit terms	-	58,369	-	-	-	-	-	-
Differences between expected and actual experience	(13,451)	(72,174)	134,339	833	119,912	(8,506)	3,940	16,060
Changes of assumptions or other inputs	-	200,399	(547,983)	63,998	(299,136)	(152,057)	(39,223)	58,508
Benefit payments	<u>(73,899)</u>	<u>(80,177)</u>	<u>(73,810)</u>	<u>(78,047)</u>	<u>(73,164)</u>	<u>(77,082)</u>	<u>(80,704)</u>	<u>(100,812)</u>
Net Change in Total OPEB Liability:	11,373	197,410	(408,890)	64,379	(195,005)	(159,397)	(40,636)	51,176
<b>Total OPEB Liability - beginning</b>	1,853,073	1,864,446	2,061,856	1,652,966	1,717,345	1,522,340	1,362,943	1,322,307
<b>Total OPEB Liability - end</b>	<u>\$ 1,864,446</u>	<u>\$ 2,061,856</u>	<u>\$ 1,652,966</u>	<u>\$ 1,717,345</u>	<u>\$ 1,522,340</u>	<u>\$ 1,362,943</u>	<u>\$ 1,322,307</u>	<u>\$ 1,373,483</u>
Covered Employee Payroll	\$ 547,719	\$ 565,520	\$ 599,799	\$ 619,272	\$ 659,060	\$ 680,479	\$ 763,206	\$ 788,010
Total OPEB Liability as a percentage of covered employee payroll	340.4%	364.6%	275.6%	277.3%	231.0%	200.3%	173.3%	174.3%
Discount Rate	3.62%	3.13%	2.45%	1.92%	3.69%	3.86%	3.97%	4.81%

**Notes to Schedule:***Changes of Benefit Terms:*

Effective January 1, 2019, life insurance benefits were changed from Plan C to Plan A.

*Changes of Assumptions:*

## Discount Rate

2018-2024  
2025

Fidelity Municipal General Obligation AA (20 Year) Index  
S&P Municipal Bond 20 Year High Grade Index Yield

## Mortality Rates

2018

RPH-2014 Employee and Healthy Annuity,  
Generational with MP-2018

2019

PubG.H-2010 Employee and Healthy Annuant,  
Generational with MP-2018

2020

PubG.H-2010 Employee and Healthy Annuant,  
Generational with MP-2019

2021

PubG.H-2010 Employee and Healthy Annuant,  
Generational with MP-2020

2022-2025

PubG.H-2010 Employee and Healthy Annuant,  
Generational with MP-2021

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

**See Independent Auditors' Report**

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
YEAR ENDED JUNE 30, 2025

Fiscal Year*	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered- Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a % of its Covered- Employee Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
2025	0.6704%	\$ 1,115,481	\$ 721,476	154.61%	83.09%
2024	0.6182%	\$ 1,329,851	\$ 656,958	202.43%	77.56%
2023	0.6392%	\$ 1,549,292	\$ 654,408	236.75%	74.09%
2022	0.6238%	\$ 829,771	\$ 629,588	131.80%	85.40%
2021	0.6049%	\$ 1,455,284	\$ 599,779	242.64%	72.09%
2020	0.6014%	\$ 1,092,199	\$ 584,793	186.77%	77.93%
2019	0.6102%	\$ 1,014,916	\$ 566,536	179.14%	79.07%
2018	0.5803%	\$ 878,027	\$ 523,554	167.71%	79.69%
2017	0.5600%	\$ 1,035,934	\$ 509,841	203.19%	74.17%
2016	0.5146%	\$ 771,967	\$ 503,718	153.25%	78.13%

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

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS**  
YEAR ENDED JUNE 30, 2025

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered- Employee Payroll	Contributions as a Percentage of Covered' Employee Payroll
2025	\$ 151,952	\$ 151,952	\$ -	\$ 660,660	23.00%
2024	\$ 165,939	\$ 165,939	\$ -	\$ 721,476	23.00%
2023	\$ 146,173	\$ 146,173	\$ -	\$ 656,958	22.25%
2022	\$ 145,606	\$ 145,606	\$ -	\$ 654,408	22.25%
2021	\$ 132,213	\$ 132,213	\$ -	\$ 629,588	21.00%
2020	\$ 113,958	\$ 113,958	\$ -	\$ 599,779	19.00%
2019	\$ 111,111	\$ 111,111	\$ -	\$ 584,793	19.00%
2018	\$ 107,642	\$ 107,642	\$ -	\$ 566,536	19.00%
2017	\$ 99,475	\$ 99,475	\$ -	\$ 523,554	19.00%
2016	\$ 96,870	\$ 96,870	\$ -	\$ 509,841	19.00%

**See Independent Auditors' Report**

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**NOTES TO REQUIRED SUPPLEMENTAL INFORMATION**  
JUNE 30, 2025

**(1) PENSION PLAN SCHEDULES**

**Changes of Benefit Terms**

There were no changes of benefit terms during any of the years presented.

**Changes of Assumptions**

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

**OTHER SUPPLEMENTARY INFORMATION**

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER**  
**PAYMENTS TO AGENCY HEAD**  
**YEAR ENDED JUNE 30, 2025**

**Agency Head Name: Amanda Thies**

**Purpose**

Salary	\$ 162,111
Benefits - retirement	50,581
Benefits - insurance	13,860
Deferred compensation	8,106
Car allowance	16,500
Election expense	2,100
Registration fees	975
Lodging	588
Meals & miscellaneous	<u>57</u>
	<u><u>\$ 254,878</u></u>

**See Independent Auditors' Report**

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY**  
YEAR ENDED JUNE 30, 2025

<b>Cash Basis Presentation</b>	First Six Month Period Ended <u>12/31/2024</u>	Second Six Month Period Ended <u>6/30/2025</u>
<b>Receipts From:</b>		
West Baton Rouge Parish Sheriff, Criminal Court Costs/Fees	\$ 18,334	\$ 20,832
West Baton Rouge Parish Sheriff, Bonds Fees	5,299	5,466
West Baton Rouge Parish Council, Other	<u>-</u>	<u>4,607</u>
<b>Subtotal Receipts</b>	<u><u>\$ 23,633</u></u>	<u><u>\$ 30,905</u></u>

**See Independent Auditors' Report**

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY**  
YEAR ENDED JUNE 30, 2025

	First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 6/30/2025
<b>Beginning Balance of Amounts Collected</b>	\$ 977,092	\$ 1,105,982
<b>Add: Collections:</b>		
Civil Fees	605,778	689,151
Interest Earnings on Collected Balances	29,549	26,798
<b>Subtotal Collections</b>	635,327	715,949
<b>Less: Disbursements to Governments and Non-Profits</b>		
West Baton Rouge Parish Sheriff, Civil Fees	32,408	36,222
Acadia Parish Sheriff, Civil Fees	45	214
Ascension Parish Sheriff, Civil Fees	931	1,180
Allen Sheriff, Civil Fees	-	47
Assumption Parish Sheriff, Civil Fees	440	51
Avoyelles Parish Sheriff, Civil Fees	381	-
Bossier Parish Sheriff, Civil Fees	50	53
Caddo Parish Sheriff, Civil Fees	35	206
Cameron Parish Sheriff, Civil Fees	-	85
Calcasieu Parish Sheriff, Civil Fees	204	-
Claiborne Sheriff	-	38
Concordia Parish Sheriff, Civil Fees	140	210
East Baton Rouge Parish Sheriff, Civil Fees	20,480	25,530
East Carroll Parish Sheriff, Civil Fees	-	71
East Feliciana Parish Sheriff, Civil Fees	164	50
Evangeline Parish Sheriff, Civil Fees	-	13
Iberia Parish Sheriff, Civil Fees	145	35
Iberville Parish Sheriff, Civil Fees	1,644	1,904
Jacksonville Sheriff, Civil Fees	-	31
Jefferson Parish Sheriff, Civil Fees	960	969
Jefferson Davis Parish Sheriff, Civil Fees	-	30
Lafayette Parish Sheriff, Civil Fees	1,453	1,948
Lafourche Sheriff, Civil Fees	97	73
Livingston Parish Sheriff, Civil Fees	606	696
Madison Sheriff, Civil Fees	-	30
Natchitoches Sheriff, Civil Fees	38	111
Orlean Parish Sheriff, Civil Fees	750	1,110
Ouachita Parish Sheriff, Civil Fees	45	74
Plaquemines Sheriff, Civil Fees	60	60
Pointe Coupee Parish Sheriff, Civil Fees	1,206	1,020
Rapides Parish Sheriff, Civil Fees	76	106
Sabine Parish Sheriff, Civil Fees	-	32
St. Bernard Parish Sheriff, Civil Fees	133	34
St. James Sheriff, Civil Fees	43	-
St. John the Baptist Parish Sheriff, Civil Fees	35	44
St. Landry Parish Sheriff, Civil Fees	230	398
St. Martin Parish Sheriff, Civil Fees	47	203
St. Mary Sheriff, Civil Fees	-	65
St. Tammany Parish Sheriff, Civil Fees	460	340
Tangipahoa Parish Sheriff, Civil Fees	597	545
Terrebonne Parish Sheriff, Civil Fees	358	1,157
Vermilion Parish Sheriff, Civil Fees	7	11
Vernon Parish Sheriff, Civil Fees	30	-
West Feliciana Parish Sheriff, Civil Fees	30	35
Washington Sheriff, Civil Fees	-	31
Court of Appeals, Civil Fees	993	662
18th Judicial District Court, Civil Fees	12,925	13,461
Louisiana State Treasurer, Civil Fees	15,882	16,621
Louisiana Supreme Court, Civil Fees	253	268
Louisiana Secretary of State-Other, Civil Fees	5,900	6,500
West Baton Rouge Parish Council, Civil Fees	394	18,940
<b>Less: Amounts Retained by Collecting Agency</b>		
West Baton Rouge Parish Clerk of Court, Civil Fees	290,893	409,887
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Civil Fee Refunds	55,356	100,009
Bond Refunds	54,310	52,928
Other Payments to Attorneys	5,203	7,124
<b>Subtotal Disbursements/Retainage</b>	506,437	701,462
<b>Ending Balance of Amounts Collected but not Disbursed/Retained</b>	\$ 1,105,982	\$ 1,120,469

**See Independent Auditors' Report**



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

To the Honorable Amanda Thies  
West Baton Rouge Parish Clerk of Court  
Port Allen, Louisiana

We have audited, 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, the financial statements of the governmental activities, and each major fund of the West Baton Rouge Parish Clerk of Court (Clerk of Court) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Clerk of Court's basic financial statements and have issued our report thereon dated December 4, 2025.

**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 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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item (2025-001) that we consider to be material weaknesses.



To the Honorable Amanda Thies  
West Baton Rouge Parish Clerk of Court  
December 4, 2025

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the West Baton Rouge Parish 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*.

### **West Baton Rouge Parish Clerk of Court's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the West Baton Rouge Parish Clerk of Court's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The West Baton Rouge Parish Clerk of Court's response was not subject 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document. Accordingly, this communication is not suitable for any other purpose.

December 4, 2025  
Baton Rouge, Louisiana

*Erickson Krentel, LLP*

Certified Public Accountants

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**SECTION I- SUMMARY OF AUDITORS' REPORT**

1. The auditors' report expresses an unmodified opinion on the financial statements of the West Baton Rouge Parish Clerk of Court (the Clerk).
2. One material weakness in internal control relating to the audit of the financial statements was reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements were reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
4. A management letter was not issued for the year ended June 30, 2025.

**SECTION II – FINDINGS - FINANCIAL STATEMENT AUDIT**

**Material Weakness**

Finding 2025-001 Inadequate Segregation of Duties

Condition: The entity does not employ enough personnel to achieve an optimum level of segregation of duties.

Criteria: The segregation of duties and responsibilities between different individuals for custody of assets, recordkeeping for those assets, and reconciliation of those asset accounts is an important control activity needed to adequately protect the entity's assets and ensure accurate financial reporting.

Effect: Errors could occur which could affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Cause: The size of the entity and its limited accounting staff preclude an adequate segregation of duties and other features of an adequate system of internal control.

Recommendation: The resolution of this finding is not under the control of the Clerk of Court as it may not be cost effective, however management should monitor the assignment of duties to insure as much segregation of duties as possible.

View of Responsible Officials: It is not cost effective to totally correct this weakness, but we do segregate duties as much as possible.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**I. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

**Finding 2024-001 – Inadequate Segregation of Duties**

Condition: The entity does not employ enough personnel to achieve an optimum level of segregation of duties.

This finding has not been resolved as of June 30, 2025.

**II. MANAGEMENT LETTER**

There was no management letter for the year ended June 30, 2024.

**WEST BATON ROUGE PARISH CLERK OF COURT**  
**PORT ALLEN, LOUISIANA**  
**AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2025**



**ERICKSEN KRENTEL**<sup>LLP</sup>  
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS



**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

To the West Baton Rouge 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 year ended June 30, 2025. West Baton Rouge Parish Clerk of Court's management is responsible for those C/C areas identified in the SAUPs.

West Baton Rouge 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 year ended June 30, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and associated findings are detailed in Schedule "1".

We were engaged by West Baton Rouge 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 West Baton Rouge 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.

December 4, 2025  
Baton Rouge, Louisiana

*Ericksen Krentel, LLP*  
Certified Public Accountants

**WEST BATN ROUGE PARISH CLERK OF COURT**  
**AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**COLLECTIONS (EXCLUDING ELECTRONIC FUNDS TRANSFERS)**

1. **Procedure:** 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 five deposit sites (or all deposit sites if less than five).
2. **Procedures:** For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. five collection locations for five deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
  - a. Employees responsible for cash collections do not share cash drawers/registers.
  - b. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
  - c. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
  - d. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, are not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
3. **Procedure:** 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.
4. **Procedures:** Randomly select two deposit dates for each of the five bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the ten deposits and:
  - a. Observe that receipts are sequentially pre-numbered.
  - b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - c. Trace the deposit slip total to the actual deposit per the bank statement.
  - d. 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 ten miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
  - e. Trace the actual deposit per the bank statement to the general ledger.

**Results:** Exception noted, employees responsible for cash collection do share drawers in recording department.



AMANDA G. THIES

WEST BATON ROUGE PARISH CLERK OF COURT

850 Eight Street • P.O. Box 107 • Port Allen, LA 70767 • (225)383-0378

December 19, 2025

Ericksen Krentel, LLP  
8550 United Plaza Boulevard, Suite 600  
Baton Rouge, LA 70809

Dear Team,

The response to your independent report on the application of agreed-upon-procedures of the West Baton Rouge Parish Clerk of Court's office for the fiscal year ending June 30, 2025 is as follows:

The Clerk of Court agrees with the finding, but staff size limitations do not permit the segregation of duties in this area. Additionally, the cash drawer is counted each workday and is reconciled to the daily deposit journal.

Sincerely,

Amanda Gross Thies  
Clerk of Court, Parish of West Baton Rouge