ST. JAMES PARISH CLERK OF COURT

Convent, Louisiana

Financial Report

Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

The Honorable Shane Leblanc
St. James Parish Clerk of Court
Convent, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of St. James Parish Clerk of Court (hereinafter Clerk of Court) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Clerk of Court's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Clerk of Court, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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.

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. We 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. We 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. We 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. We conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk of Court's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, schedule of changes in total OPEB liability and related ratios, schedule of employer's share of net pension liability, and schedule of employer pension contributions on pages 37 through 39, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Clerk of Court has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk of Court's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the comparative statement of net position, the comparative balance sheet, and the justice system funding schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The prior year comparative information on these statements has been derived from the Clerk of Court's 2024 financial statements, which was 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 and, in our opinion, was fairly presented, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the budgetary comparison schedules and combining statements but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2025, on our consideration of the Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clerk of Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of Court's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
October 23, 2025

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Statement of Net Position
June 30, 2025

	Governmental Activities
ASSETS	
Current assets:	
Cash	$ 184,579
Investments	1,344,594
Receivables, net	9,865
Total current assets	1,539,038
Noncurrent assets:	
Capital assets, net	114,216
Total assets	1,653,254
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to other postemployment benefit	166,998
Deferred outflows related to pension	126,925
Total deferred outflows of resources	293,923
LIABILITIES	
Current liabilities:	
Accounts and other payables	13,410
Compensated absences payable	8,049
Total current liabilities	21,459
Noncurrent liabilities:	
Other postemployment benefit payable	875,619
Net pension liability	545,408
Total noncurrent liabilities	1,421,027
Total liabilities	1,442,486
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to related to other postemployment benefit	369,332
Deferred inflows related to pension	76,987
Total deferred inflows of resources	446,319
NET POSITION	
Net investment in capital assets	114,216
Unrestricted (deficit)	(55,844)
Total net position	$ 58,372

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

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Statement of Activities
For the Year Ended June 30, 2025

Activities	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net Revenue And Changes in Net Position
Governmental activities:				
General government	$ 866,688	$ 1,006,115	$ -	$ 139,427
General revenues:				
Interest and investment earnings				112,623
Non-employer pension contribution				45,461
Total general revenues				158,084
Change in net position				297,511
Net position, beginning				(239,139)
Net position, ending				$ 58,372

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

FUND FINANCIAL STATEMENTS (FFS)

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Balance Sheet - Governmental Fund
June 30, 2025

	General Fund
ASSETS	
Cash	$ 184,579
Investments	1,344,594
Accounts receivable	9,865
Total assets	$ 1,539,038
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	$ 13,410
Fund balance:	
Unassigned	1,525,628
Total liabilities and fund balance	$ 1,539,038

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

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

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

Total fund balance for the governmental fund at June 30, 2024		$1,525,628
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Equipment, furniture, and fixtures, net of $158,022 accumulated depreciation	$114,216	
Vehicles, net of $40,425 of accumulated depreciation	-	114,216
The deferred outflows of resources are not available, and therefore are not reported in the fund financial statements. The deferred outflows of resources are related to the following:		
Other postemployment benefit	166,998	
Pension liability	126,925	293,923
Long-term liabilities at June 30, 2024:		
Compensated absences	(8,049)	
Other postemployment benefit	(875,619)	
Net pension liability	(545,408)	(1,429,076)
The deferred inflows of resources are not available, and therefore are not reported in the fund financial statements. The deferred inflows of resources are related to the following:		
Other postemployment benefit	(369,332)	
Pension liability	(76,987)	(446,319)
Total net position of governmental activities at June 30, 2024		$ 58,372

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

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

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

	General Fund
Revenues:	
Licenses and permits	$ 1,890
Fees, charges, and commissions for services -	
Court costs, fees, and charges	135,733
Fees for recording legal documents	754,635
Fees for certified copies	113,857
Use of money and property -	
Interest earnings	112,623
Total revenues	1,118,738
Expenditures:	
Current -	
Personnel services and related benefits	758,912
Operating services	72,699
Materials and supplies	70,705
Capital outlay	116,180
Total expenditures	1,018,496
Net change in fund balance	100,242
Fund balance, beginning of year	1,425,386
Fund balance, end of year	$ 1,525,628

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

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

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

Total net change in fund balance for the year ended June 30, 2025 per statement of revenues, expenditures and changes in fund balance		$ 100,242
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	$ 116,180	
Depreciation expense for the year ended June 30, 2025	(30,959)	85,221
Differences between amounts reported as expenses in the statement of activities and those reported as expenditures in the fund financial statements.		
Other postemployment benefit	72,539	
Compensated absences	(330)	
Net pension benefit	(5,622)	66,587
Non-employer pension contributions		45,461
Total change in net position for the year ended June 30, 2025 per statement of activities		$ 297,511

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

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2025

	Custodial Funds
ASSETS	
Cash	$ 544,132
Interest-bearing deposits	829,188
Investments	1,100,307
Total assets	2,473,627
LIABILITIES	
Due to other governments	7,792
NET POSITION	
Restricted for individuals and other governments	$ 2,465,835

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

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

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

	Custodial Funds
Additions:	
Suits and successions	800,115
Parish - criminal fees	37,409
Deposits per court order	471,211
Interest	556
Total additions	1,309,291
Deductions:	
Clerk's costs	447,670
Refunds to litigants	103,608
Other	79,731
Sheriff fees	63,774
Secretary of State	4,026
Judge's supplemental compensation fund	19,440
Total deductions	718,249
Net change in fiduciary net position	591,042
Net position, beginning of year	1,874,793
Net position, end of year	$ 2,465,835

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

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Basic Financial Statement

(1) Summary of Significant Accounting Policies

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

Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and to the industry audit guide, *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

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

These financial statements only include funds and activities that are controlled by the Clerk of Court as an independently elected parish official. As an independently elected official, the Clerk of Court is solely responsible for the operations of his office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

B. Basis of Presentation

The accompanying basic financial statements of the Clerk of Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government – Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, which are considered to be governmental activities. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Combining Statement of Fiduciary Assets and Liabilities and Combining Statement of Net Changes in Fiduciary Net Position at the fund financial statement level.

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

Fund Financial Statements (FFS)

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

The various funds of the Clerk of Court are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity meets the following criteria:

a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type; and

b. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenses of the individual governmental fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major fund of the Clerk of Court is described below:

Governmental Fund -

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

Additionally, the Clerk of Court reports the following fund types:

Fiduciary (Custodial) Funds -

The Clerk's fiduciary funds are presented in the fiduciary fund financial statements by type. Since, these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the Clerk, these funds are not incorporated into the government-wide statements. The custodial funds are as follows:

Advance Deposit Fund – accounts for advance deposits on suits filed by litigants.

Registry of the Court Fund – accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation.

Jury Fund – account is to pay jurors who report for Petit and Civil Jury.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

a. The governmental fund utilizes a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

b. The government-wide financial statement utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities reflects the economic resources, measurement focus, and accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with professional standards.

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

D. Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Clerk of Court.

E. Investments

Under state law, the Clerk of Court may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Clerk of Court may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

F. Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include fees and charges paid by the recipients for goods or services offered by the programs.

G. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk of Court maintains a threshold level of $500 or more for capitalizing capital assets.

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

H. Compensated Absences

Employees of the Clerk of Court's office earn from 72 to 136 hours of vacation leave and sick leave each year, depending on their length of service. Vacation and sick leave are advanced to full-time employees and is earned each month. Unused leave at the end of each calendar year is forfeited.

At June 30, 2025, the Clerk of Court has $8,049 accumulated sick leave benefits required to be reported in accordance with generally accepted accounting principles.

I. Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

J. Equity Classifications

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

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

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

c. Unrestricted net position – All other net position that does not meet the definition of the other two components and is available for general use by the Clerk of Court.

In the fund financial statements, governmental fund equity is classified as fund balance. As such, fund balance of the governmental fund is classified as follows.

a. 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.

b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Clerk of Court, which is the highest level of decision-making authority for the Clerk of Court.

d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Clerk of Court's adopted policy only the Clerk of Court may assign amounts for specified purposes.

e. Unassigned – all other spendable amounts.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Clerk considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Clerk considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Clerk has provided otherwise in his commitment or assignment actions.

R.S. 13:785 requires that every four years (at the close of the term of office) the Clerk of Court must pay the parish treasurer 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. This payment is limited to no more than that which was received by the clerk in accordance with R.S. 13:784(A) during said term of office.

At June 30, 2025, there was no amount due to the parish treasurer even though the General Fund's fund balance at June 30, 2025 exceeded one-half of the revenues of the General Fund for the last year of the clerk's four-year term of office because the Clerk of Court did not receive any funds from the parish treasurer in accordance with R.S. 13:784(A) during the current term of office.

K. Revenues, Expenditures, and Expenses

Operating Revenues and Expenses

Operating revenues and expenses are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified as follows:

Governmental Fund – By Character and Function

L. Bad Debts

Through the establishment of an allowance account, uncollectible amounts due from customers' receivables are recognized as bad debts at the time the Clerk of Court determines a specific account uncollectible. At June 30, 2025, there was an allowance established in the amount of $1,079 for customer accounts.

M. Clerk's Fees Transferred from Advance Deposit Agency 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.

N. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Clerk of Court may also invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 2025, the Clerk of Court has cash and interest-bearing deposits (book balances) totaling $1,557,899 as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Cash	$ 184,579	$ 544,132	$ 728,711
Time and money-market deposits	-	829,188	829,188
Total	$ 184,579	$ 1,373,320	$ 1,557,899

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Clerk of Court's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the Clerk of Court or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2025 are secured as follows:

Bank balances	$ 1,737,936
Federal deposit insurance	$ 1,076,497
Pledged securities	661,439
Total	$ 1,737,936

Deposits in the amount of $661,439 were exposed to custodial credit risk. The deposits secured with pledged securities are uninsured and collateralized with securities that are held by the pledging institution's trust department or agent, but not in the Clerk of Court's name. The Clerk of Court does not have a policy for custodial credit risk.

(3) Investments

As of June 30, 2025, the Clerk of Court had the following investments and maturities:

Investment Type	% of Portfolio	Fair Value	Less Than One Year
State Investment Pool (LAMP)			
Governmental Activity			
General Fund	100%	$1,344,594	$1,344,594
Fiduciary Funds			
Advanced Deposits Fund	100%	$1,100,307	$1,100,307

Interest Rate Risk – The Clerk of Court does not have a formal policy that limits investment maturities as a mean of managing its exposure to fair value losses arising from increasing interest rates. The Clerk of Court participates in the Louisiana Asset Management Pool (LAMP). 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 LAMPS total investments is 55 days as of June 30, 2025.

Credit Risk – Credit risk is defined as the risk that an issuer or other counter party to an investment will not fulfill its obligations. At June 30, 2025, governmental activities and fiduciary fund investments with a fair value of $1,344,594 and $1,100,307, respectively, were rated at AAAm by Standards & Poor's.

Custodial Credit Risk – For an investment, custodial risk is the risk that, in the event of the failure of a counterparty, the Clerk of Court will not be able to recover the value of it's investments or collateral securities that are in the possession of an outside party. As of June 30, 2025, the Clerk of Court participates in the Louisiana Asset Management Pool (LAMP). LAMP is an investment pool established as a cooperative endeavor to enable public entities of the State of Louisiana to aggregate funds for investment. LAMP is not registered with the Securities and Exchange Commission (SEC) as an investment company. LAMP is intended to improve administrative efficiency and increase yield of participating public entities. LAMPS portfolio securities are valued at market value even though the amortized cost method is permitted under Rule 2a-7 of the Investment Company Act of 1940, as amended, which governs registered money market funds. Because LAMP is not a money market fund, it has no obligation to conform to this rule.

The investment in LAMP is not exposed to custodial risk and is not categorized in the three categories provided by GASB Codification Section I50.164 because investment is in pooled finds and therefore not evidenced by securities that exist in physical or book entry form. LAMP has a fund rating of AAAm issued by Standard and Poor's. The fair value of investments is determined on a weekly basis by LAMP and the fair value of the Clerk of Court's investment in LAMP is the same as the value of the pool shares.

Detailed information about portfolio holdings and historical yield information can be found on the LAMP website at https://www.lamppool.com/ or by contacting the administrative office at 1-800-249-5267.

(4) Capital Assets

Capital asset activity for the year ended June 30, 2025 was as follows:

	Balance 7/1/2024	Additions	Deletions	Balance 6/30/2025
Governmental activities:				
Equipment, furniture, and fixtures	$177,942	$116,180	$ 636	$293,486
Vehicle	49,500	-	-	49,500
Total	227,442	116,180	636	342,986
Less: accumulated depreciation	198,447	30,959	636	228,770
Governmental activities, capital assets, net	$ 28,995	$ 85,221	$ -	$114,216

There was $30,959 of depreciation expense for the year ended June 30, 2025.

(5) Changes in Compensated Absences Payable

During the year ended June 30, 2025, the following changes occurred in compensated absences transactions and balances:

Compensated absences payable at June 30, 2024	$ 7,719
Net change	330
Compensated absences payable at June 30, 2025	$ 8,049

(6) Post-Retirement Health Care and Life Insurance Benefits

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

Benefits provided. The Clerk of Court provides medical, dental, vision, and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 100% of retiree and 50% of dependent pre- Medicare health, Medicare Supplement, vision, and dental insurance premiums. The plan also provides for payment of 100% of retiree life insurance premiums.

Plan Membership. At June 30, 2025, the Plan's membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefit payments	6
Active employees	5
Total	11

Total OPEB Liability

The total OPEB liability of $875,619 was measured as of June 30, 2025 and was determined by an actuarial valuation as of September 25, 2025.

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

Inflation	2.40%
Salary Increases, including inflation:	3.25%
Discount Rate:	4.81%
Health Care Cost Trend Rates	
Medical:	6.50% for 2025, decreasing .25% per year to an ultimate rate of 4.75% for 2032 and later years.
Medicare Advantage:	4.25% for 2025, decreasing .25% per year to an ultimate rate of 3.0% for 2030 and later years. Includes 2% per year for aging.
Dental:	3.0% annual trend
Vision:	2.5% annual trend
Retirees' Share of Benefit-Related Costs:	
Medical:	0% for retirees and 50% for dependents.
Medicare Supplement:	0% for retirees and 50% for dependents.
Dental:	0% for retirees and 50% for dependents.
Vision:	0% for retirees and 50% for dependents.
Basic Life Insurance:	0%

The discount rate was based on the June 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 and females, as appropriate.

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

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

Changes in the Total OPEB Liability

Balance at June 30, 2024	$ 851,069
Changes for the year:	
Service cost	8,886
Interest	33,211
Differences between expected and actual experience	3,467
Changes in assumptions/inputs	25,336
Benefit payments	(46,350)
Net changes	24,550
Balance at June 30, 2025	$ 875,619

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability and total OPEB liability using a discount rate that is 1-percentage-point lower (2.97 percent) or 1-percentage-point higher (4.97 percent) than the current discount rate:

	1% Decrease (3.81%)	Discount Rate (4.81%)	1% Increase (5.81%)
Total OPEB Liability	$ 968,745	$ 875,619	$ 758,703

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability and total OPEB liability 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	$ 801,101	$ 875,619	$ 966,377

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

For the year ended June 30, 2024, the Clerk of Court recognized an OPEB expense of $12,667. On June 30, 2025, the Clerk of Court reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 120,952	$ 166,808
Change of assumptions or other inputs	46,046	202,523
Total	$ 166,998	$ 369,331

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

2026	$ (68,286)
2027	(68,286)
2028	(82,817)
2029	6,470
2030	6,470
Thereafter	4,116
Thereafter	$ (202,333)

(7) Pension Plan

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the Louisiana Clerks' of Court Retirement and Relief Fund, and additions to/deductions from the system's fiduciary net position have been determined on the same basis as they are reported by the systems. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Plan Description: Substantially all employees of the Clerk of Court, except part-time and temporary employees, are members of the Louisiana Clerks' of Court Retirement and Relief Fund (Fund), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

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. The Fund issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. Access to the report can be found on the Louisiana Legislative Auditor's website, www.lla.la.gov.

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 or more and terminating employment. Regular retirement benefits, payable monthly for life, equal 3% of the member's average final compensation multiplied by the number of years of credited service, not to exceed 100% of the monthly average final compensation. For members hired on or after July 1, 2006, compensation is based on the highest compensated 36 consecutive months with a limit of 10% increase 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, 20211, not to exceed sixty months.

A member leaving covered employment before attaining early retirement age but after completing twelve years' credited service becomes eligible for a deferred allowance provided the member lives to the minimum service retirement age and does not withdraw his or her accumulated contributions.

Disability Benefits: Effective through June 30, 2008, a member who has been officially certified as totally and permanently disabled by the State Medical Disability Board shall be paid disability retirement benefits determined and computed as follows:

a. A member who is totally and permanently disabled solely as the result of injuries sustained in the performance of his official duties shall be paid monthly benefits equal to the greater of one-half of his monthly average final compensation or, at the option of the disability retiree, 2 1/2% of his monthly average final compensation multiplied by the number of his years of credited service; however, such monthly benefit shall not exceed twenty-five dollars for each year of his credited service or two-thirds of his monthly average final compensation, whichever is less.

b. A member who has ten or more years of credited service and who is totally and permanently disabled due to any cause not the result of injuries sustained in the performance of his official duties shall be paid monthly benefits equal to three percent of his monthly average final compensation multiplied by the number of his years of credited service; however, such monthly benefit shall not exceed thirty-five dollars for each year of his credited service or eighty percent of his monthly average final compensation, whichever is less.

The following is effective for any disability retiree whose application for disability retirement is approved on or after July 1, 2008. The provisions related to the calculation of benefits will apply to any disability retiree whose application for disability retirement was approved before July 1, 2008, for benefits due and payable on or after January 1, 2008.

A member is eligible to receive disability retirement benefits from the Fund if he or she is certified to be totally and permanently disabled pursuant to R.S. 11:218 and one of the following applies:

a. The member's disability was caused solely as a result of injuries sustained in the performance of their official duties.
b. The member has at least ten years of service credit.

A member who has been certified as totally and permanently disabled will be paid monthly disability retirement benefits equal to the greater of:

a. Forty percent of their monthly average final compensation.
b. Seventy-five percent of their monthly regular retirement benefit computed pursuant to R.S. 11:1521(c).

A member leaving covered employment before attaining early retirement age but after completing twelve years' credited service becomes eligible for a deferred allowance provided the member lives to the minimum service retirement age and does not withdraw his or her accumulated contributions.

Survivor Benefits: If a member who has less than five years of credited service dies, his accumulated contributions are paid to his designated beneficiary. If the member has 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 1/4 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 1/2 of the member's accrued retirement benefit in equal shares. 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 thirty-six months and defer the receipt of benefits. During the year ended June 30, 2007 participants had to have been an active contributing member for one full year before becoming eligible for DROP. 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 Deferred Retirement Option Plan 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 Fund. 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. Upon termination, the member receives a lump sum payment from the DROP fund equal to the payments made to that fund on his behalf, or a true annuity based on 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.

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 thirty-six months. 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 his estate.

Cost of Living Adjustments: The Board of Trustees is authorized to provide a cost of living increase to members who have been retired for at least one full calendar year. The increase cannot exceed the lesser of 2.5% of the retiree's benefit or an increase of $40 per month. The Louisiana statutes allow the Board to grant an additional cost of living increase to all retirees and beneficiaries over age 65 equal to 2% of the benefit paid on October 1, 1977 or the member's retirement date if later.

In lieu of granting a cost-of-living increase as described above, 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.

In order to grant any cost of living increase, the ratio of the actuarial value of assets to the pension benefit obligation must equal or exceed a statutory target ratio.

Contributions: According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2025, the actual employer contribution rate was 23.00%. In accordance with state statute, the Fund receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations.

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2025, the Clerk reported a liability of $545,408 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The 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 plan relative to the projected contributions of all participating employers, actuarially determined. As of June 30, 2025, the Clerk's proportion was 0.327803% which was an increase of 0.007827% from its proportion measured as of June 30, 2024.

For the year ended June 30, 2025, the Clerk recognized pension expense of $107,277 related to its benefit plan and revenues of $45,461 in ad valorem taxes collected from non-employer contribution entities.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ 13,814
Change of assumptions	12,005	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	11,361	18,674
Net differences between projected and actual earnings on plan investments	1,904	44,499
Contributions subsequent to the measurement date	101,655	-
Total	$ 126,925	$ 76,987

Deferred outflows of resources of $101,655 related to pensions resulting from the Clerk's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2025	$ (32,345)
2026	39,873
2027	(35,239)
2028	(24,006)
	$ (51,717)

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

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

Investment Rate of Return	6.55%, net of investment expense
Projected Salary Increases	1-5 years of service -6.2% 5 years or more - 5.0%
Inflation	2.40%
Mortality rates	Pub - 2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projections using the appropriate MP-2019 improvement scale
Expected Remaining Service Lives	2024 - 5 years 2023 - 5 years 2022 - 5 years 2021 - 5 years 2020 - 5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and included 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 substantially automatic.

The mortality rate assumption used was verified by combining data from this plan with three 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 discount rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by 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.

Schedule of Employer Allocations: The schedule of employer allocations reports the required projected employer contributions in addition to the employer allocation percentage. The required employer contributions are used to determine the proportionate relationship of each employer to all employers of Louisiana Clerks' of Court Retirement and Relief Fund.

The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contributions to the Fund during the fiscal year ended June 30, 2024 as compared to the total of all employers' contributions received by the Fund during the fiscal year ended June 30, 2024.

The best estimates of geometric real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2024 are summarized in the following table:

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

Sensitivity to Changes in Discount Rate: The following presents the net pension liability of the Clerk calculated using the discount rate of 6.55%, as well as what the Clerk's net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.55% or one percentage point higher 7.55% than the current rate:

	Changes in Discount Rate		
	1% Decrease 5.55%	Current Discount Rate 6.55%	1% Increase 7.55%
Net Pension Liability	$ 899,294	$545,408	$246,901

Payables to the System: At June 30, 2025, the Clerk did not have any amounts owed to the retirement plan.

(8) Expenditures of the Clerk of Court Paid by the Parish Government

The Clerk of Court's office is located in the St. James Parish Courthouse. The St. James Parish Government pays the upkeep and maintenance of the courthouse. In addition, the Parish Government also pays some of the Clerk of Court's operating expenditures. These expenditures are not reflected in the accompanying financial statements.

(9) Risk Management

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

(10) Litigation and Claims

The Clerk of Court is not involved in any material matters of pending or threatened litigation as of June 30, 2025.

(11) New Accounting Guidance

During the fiscal year, the Clerk adopted the requirements of Governmental Accounting Standards Board (GASB) 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. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. The implementation of this standard had no material effect on the Clerk's financial statements for the year ended June 30, 2025.

(12) Compensation, Benefits, and Other Payment to Agency Head

In accordance with Act 706 of the 2014 Regular Legislative Session – LA R.S. 24:513(A)(3), the schedule of compensation, benefits, and other payments to Shane Leblanc, Clerk of Court, for the year ended June 30, 2025 follows:

Purpose	Amount
Salary	$ 162,868
Group Insurance	25,939
Retirement (8.25%)	13,437
Elections	2,100
Deferred Compensation	10,248
Fuel/Auto	2,892
Travel	925
Training	875

REQUIRED SUPPLEMENTARY INFORMATION

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2025

	Budget			Variance - Positive
	Original	Final	Actual	(Negative)
Revenues:				
Intergovernmental revenues -				
Licenses and permits	$ 2,100	$ 2,000	$ 1,890	$ (110)
Fees, charges, and commissions for services -				
Court costs, fees, and charges	137,990	132,062	135,733	3,671
Fees for recording legal documents	635,400	758,150	754,635	(3,515)
Fees for certified copies	123,400	114,100	113,857	(243)
Use of money and property -				
Interest earnings	-	116,090	112,623	(3,467)
Total revenues	898,890	1,122,402	1,118,738	(3,664)
Expenditures:				
Current -				
Personnel services and related benefits	668,250	833,162	758,912	74,250
Operating services	104,301	85,480	72,699	12,781
Materials and supplies	82,400	74,300	70,705	3,595
Capital outlay	125,000	122,000	116,180	5,820
Total expenditures	979,951	1,114,942	1,018,496	96,446
Excess (deficiency) of revenues over expenditures	(81,061)	7,460	100,242	92,782
Fund balance, beginning of year	1,425,386	1,425,386	1,425,386	-
Fund balance, end of year	$ 1,344,325	$ 1,432,846	$ 1,525,628	$ 92,782

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

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

	2025	2024	2023	2022	2021	2020	2019
Total OPEB Liability							
Service cost	$ 8,886	$ 9,220	$ 8,929	$ 9,931	$ 14,523	$ 5,544	$ 15,079
Interest	33,211	31,900	33,864	29,002	35,363	41,178	38,105
Differences between expected and actual experience	3,467	34,954	3,873	(389,220)	1,861	361,514	(24,064)
Changes of assumptions	25,335	(18,468)	(89,874)	(193,851)	64,880	(245,267)	130,376
Benefit payments and net transfers	(46,350)	(47,499)	(49,243)	(46,030)	(43,796)	(44,510)	(59,096)
Net changes	24,549	10,107	(92,451)	(590,168)	72,831	118,459	100,400
Total OPEB liability - beginning	851,069	840,962	933,413	1,523,581	1,450,750	1,332,291	1,231,891
Total OPEB liability - ending	$ 875,618	$ 851,069	$ 840,962	$ 933,413	$ 1,523,581	$ 1,450,750	$ 1,332,291
Covered employee payroll	$ 455,339	$ 362,816	$ 343,580	$ 336,806	$ 357,384	$ 351,691	$ 349,472
Total OPEB liability as a percentage of covered-employee payroll	192.30%	234.57%	244.76%	277.14%	426.31%	412.51%	381.23%

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

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Louisiana Clerks' of Court Retirement and Relief Fund
Schedule of Employer's Share of Net Pension Liability
For the Year Ended June 30, 2025*

Year ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2025	0.327803%	$ 545,408	$ 422,422	129.1%	83.09%
2024	0.319976%	688,347	322,234	213.6%	75.40%
2023	0.321073%	778,205	307,329	253.2%	74.10%
2022	0.342986%	456,253	305,981	149.1%	85.40%
2021	0.353030%	849,343	349,089	243.3%	72.09%
2020	0.358551%	651,126	346,083	188.1%	77.93%
2019	0.334658%	556,637	310,719	179.1%	79.07%
2018	0.424489%	642,224	323,549	198.5%	79.69%
2017	0.468951%	867,547	368,629	235.3%	74.17%

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

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

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Louisiana Clerks' of Court Retirement and Relief Fund
Schedule of Employer Contributions
For the Year Ended June 30, 2025

Year ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
2025	$ 81,135	$ 81,135	$ -	$ 422,422	19.21%
2024	75,661	75,661	-	322,344	23.47%
2023	72,503	72,503	-	322,234	22.50%
2022	68,381	68,381	-	307,329	22.25%
2021	64,256	64,256	-	305,981	21.00%
2020	66,327	66,327	-	349,089	19.00%
2019	65,756	65,756	-	346,083	19.00%
2018	59,037	59,037	-	310,719	19.00%
2017	61,474	61,474	-	323,549	19.00%

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

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Notes to Required Supplementary Information
For the Year Ended June 30, **Error! No document variable supplied.**

(1) Budgets and Budgetary Accounting

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

a. A proposed budget for the General fund is prepared no later than fifteen days prior to the beginning of each fiscal year.

b. A summary of the proposed budget is published, and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.

c. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.

d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.

e. All budgetary appropriations lapse at the end of each fiscal year.

f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Clerk of Court. Such amendments were not material in relation to the original appropriations.

(2) Pension Plan

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs 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. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plan.

(3) Other Postemployment Benefits

a. Benefit Changes – There were no changes of benefit terms.

b. Changes of Assumptions – There was no change in the discount rate from 3.86% in 2024 to 3.86% in 2025.

SUPPLEMENTARY INFORMATION

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Comparative Statement of Net Position
June 30, 2025 and 2024

	Governmental Activities	
	2025	2024
ASSETS		
Current assets:		
Cash	$ 184,579	$ 189,372
Investments	1,344,594	1,232,054
Receivables, net	9,865	13,290
Prepaid expenditures	-	-
Total assets	1,539,038	1,434,716
Noncurrent assets:		
Capital assets, net	114,216	28,995
Total assets	1,653,254	1,463,711
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to other postemployment benefit	166,998	201,480
Deferred outflows related to pension	126,925	191,216
Total deferred outflows of resources	293,923	392,696
LIABILITIES		
Current liabilities:		
Accounts and other payables	13,410	9,330
Compensated absences payable	8,049	7,719
Total current liabilities	21,459	17,049
Noncurrent liabilities:		
Other postemployment benefit payable	875,619	851,069
Net pension liability	545,408	688,347
Total noncurrent liabilities	1,421,027	1,539,416
Total liabilities	1,442,486	1,556,465
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to other postemployment benefit	369,332	500,903
Deferred inflows related to pension	76,987	38,178
Total deferred inflows of resources	446,319	539,081
NET POSITION		
Net investment in capital assets	114,216	28,995
Unrestricted (deficit)	(55,844)	(268,134)
Total net position	$ 58,372	$ (239,139)

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana
General Fund

Comparative Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash	$ 184,579	$ 189,372
Investments	1,344,594	1,232,054
Accounts receivable	9,865	13,290
Total assets	$1,539,038	$ 1,434,716
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	$ 13,410	$ 9,330
Fund balance:		
Unassigned	1,525,628	1,425,386
Total fund balance	1,525,628	1,425,386
Total liabilities and fund balance	$1,539,038	$ 1,434,716

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Cash Basis Presentation	First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 6/30/2025
Receipts from:		
St. James Parish Sheriff/Civil Fees	$ 7,658	$ 12,774
St. James Parish Sheriff/Bond Fees	206	348
St. James Parish Sheriff/Criminal Court Costs/Fees	14,297	16,575
St. James Parish Sheriff/Criminal Fines-Contempt	2,170	2,760
Total Receipts	$ 24,331	$ 32,457

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Cash Basis Presentation	First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 6/30/2025
Beginning Balance of Amounts Collected	$ 1,524,703	$ 1,594,515
Add: Collections		
Civil Fees	416,535	383,580
Less: Disbursements to Governments and Nonprofits		
23rd Judicial District Expense Fund/Civil Fees	4,920	4,680
Fifth Circuit Clerk of Court/Civil Fees	1,654	331
St. James Parish Sheriff /Civil Fees	13,520	16,872
LA Supreme Court /Civil Fees	164	167
Louisiana State Treasurer/Civil Fees	11,120	10,151
Secretary of State /Civil Fees	2,150	1,876
Ascension Parish Sheriff/Civil Fees	1,939	2,010
Assumption Parish Sheriff /Civil Fees	300	339
Bossier Parish Sheriff /Civil Fees	170	235
Caddo Parish Sheriff /Civil Fees	1,022	53
Calcasieu Parish Sheriff /Civil Fees	43	144
East Baton Rouge Sheriff /Civil Fees	7,640	7,379
East Feliciana Sheriff /Civil Fees	24	30
Iberia Parish Sheriff /Civil Fees	35	140
Iberville Parish Sheriff /Civil Fees	35	111
Jefferson Parish Sheriff /Civil Fees	962	1,234
Lafayette Parish Sheriff /Civil Fees	166	591
Lafourche Parish Sheriff /Civil Fees	449	1,054
Lincoln Parish Sheriff /Civil Fees	64	
Livingston Parish Sheriff /Civil Fees	204	571
Orleans Parish Sheriff /Civil Fees	765	2,344
Ouachita Parish Sheriff /Civil Fees	6	80
Plaquemines Parish Sheriff Parish Sheriff /Civil Fees	100	60
Rapides Parish Sheriff /Civil Fees	84	82
St. Bernard Parish Sheriff /Civil Fees	34	68
St. Charles Parish Sheriff /Civil Fees	146	384
St. Mary Parish Sheriff /Civil Fees	63	
St. John Parish Sheriff /Civil Fees	1,489	1,531
St. Landry Sheriff /Civil Fees		90
St. Tammany Parish Sheriff /Civil Fees	739	466

(continued)

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
As Required by Act 87 of the 2020 Regular Legislative Session

	First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 6/30/2025
Tangipahoa Parish Sheriff /Civil Fees	361	345
Terrebone Parish Sheriff /Civil Fees	492	991
Vermilliomn Parish Sheriff /Civil Fees		34
Washington Parish Sheriff /Civil Fees		45
West Baton Rouge Parish Sheriff /Civil Fees		74
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	232,535	215,130
Less: Disbursements to Individuals/3rd Party Collection or		
Civil Fee Refunds	63,328	85,901
Other Disbursements to Individuals	-	-
Subtotal Disbursements/Retainage	346,723	355,593
Ending Balance of Amounts Collected but not Disbursed/Retained	$ 1,594,515	$ 1,622,501

OTHER INFORMATION

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana
General Fund

Budgetary Comparison Schedule - Revenues
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Budget			Variance with Final Budget Positive	2024
	Original	Final	Actual	(Negative)	Actual
Revenues:					
Licenses and permits -					
Marriage licenses	$ 2,100	$ 2,000	$ 1,890	(110)	$ 2,015
Court costs, fees, and charges -					
Court attendance	3,800	2,750	2,370	(380)	2,860
Criminal costs	44,000	40,000	41,422	1,422	42,229
Qualifying fees	9,190	300	240	(60)	9,190
Clerks supplemental	31,200	32,300	32,300	-	29,550
Birth certificates	24,300	21,000	22,202	1,202	26,412
Refunds and reimbursements	2,000	13,520	13,284	(236)	8,417
Other	23,500	22,192	23,915	1,723	26,233
Total court costs, fees and charges	137,990	132,062	135,733	3,671	144,891
Fees for recording legal documents -					
Recordings	235,000	327,700	325,125	(2,575)	254,435
Suits and successions	400,000	430,000	429,071	(929)	422,821
Mortgage certificates	400	450	439	(11)	2,402
Total fees for recording legal documents	635,400	758,150	754,635	(3,515)	679,658
Fees for certified copies -					
Certified copies	123,400	114,100	113,857	(243)	83,811
Use of money and property -					
Interest earned	-	116,090	112,623	(3,467)	118,850
Total revenues	$ 898,890	$ 1,122,402	$ 1,118,738	$ (3,664)	$ 1,029,225

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana
General Fund

Budgetary Comparison Schedule - Expenditures
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Budget			Variance with Final Budget Positive	2024
	Original	Final	Actual	(Negative)	Actual
Current:					
Personnel services and related benefits -					
Salaries:					
Clerk	$ 175,000	$ 163,312	$ 163,064	$ 248	$ 154,169
Deputy clerks	257,250	366,600	294,111	72,489	210,126
Clerks' supplemental fund	15,000	18,000	17,883	117	16,940
Deferred compensation	-	27,500	27,088	412	22,248
Group insurance	100,000	113,000	113,602	(602)	95,215
Pension	115,000	138,000	136,269	1,731	116,650
Medicare tax	6,000	6,750	6,895	(145)	5,494
Total personnel services and related benefits	668,250	833,162	758,912	74,250	620,842
Operating services -					
Professional fees	52,500	42,500	36,160	6,340	34,885
Insurance	5,500	5,000	2,458	2,542	5,415
Election expense allowance	2,500	2,500	1,450	1,050	7,273
Cott index	-	-	-	-	9,823
Postage	14,400	4,400	3,608	792	12,846
Birth certificates	14,000	14,000	13,162	838	13,053
Qualifying Fees	4,000	280	280	-	11,209
Other	11,401	16,800	15,581	1,219	15,690
Total operating services	104,301	85,480	72,699	12,781	110,194
Materials and supplies -					
Office supplies	59,500	66,500	65,495	1,005	52,896
Automobile supplies and maintenance	20,500	5,200	2,892	2,308	2,707
Dues and subscriptions	2,400	2,600	2,318	282	30
Total materials and supplies	82,400	74,300	70,705	3,595	55,633
Capital outlay:					
Computer and equipment	125,000	122,000	116,180	5,820	8,965
Total capital outlay	125,000	122,000	116,180	5,820	8,965
Total expenditures	$ 979,951	$1,114,942	$ 1,018,496	$ 96,446	$ 795,634

FIDUCIARY FUNDS

CUSTODIAL FUNDS:

Advance Deposit Fund II -

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

Registry of Court Fund -

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

Jury Fund -

Act 632 of the State Legislature for the year 1979, authorized payment to Jurors who report for Jury Duty. This account is to pay Jurors who report for Petit and Civil Jury. The monies are collected from the St. James Parish Government or the Advance Deposit Accounts.

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana
Fiduciary Funds - Custodial Funds

Combining Statement of Fiduciary Net Position
June 30, 2025

	Advance Deposit II	Registry of Court	Jury Fund	Total
ASSETS				
Cash	$ 522,194	$ 21,938	$ -	$ 544,132
Interest-bearing deposits	-	821,396	7,792	829,188
Investments	1,100,307	-	-	1,100,307
Total assets	1,622,501	843,334	7,792	2,473,627
LIABILITIES				
Due to other governments	-	-	7,792	7,792
NET POSITION				
Restricted for individuals and other governments	$ 1,622,501	$ 843,334	$ -	$ 2,465,835

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana
Fiduciary Funds - Custodial Funds

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

	Advance Deposit II	Registry of Court	Jury Fund	Total
Additions:				
Suits and successions	$ 800,115	$ -	$ -	$ 800,115
Parish - criminal fees	-	-	37,409	37,409
Deposits per court order	-	471,211	-	471,211
Interest	-	556	-	556
Total additions	800,115	471,767	37,409	1,309,291
Deductions:				
Clerk's costs	447,670	-	-	447,670
Refunds to litigants	103,608	-	-	103,608
Other	42,322	-	37,409	79,731
Sheriff fees	63,774	-	-	63,774
Secretary of State	4,026	-	-	4,026
Judge's supplemental compensation fund	19,440	-	-	19,440
Total deductions	680,840	-	37,409	718,249
Net change in fiduciary net position	119,275	471,767	-	591,042
Net position, beginning of year	1,503,226	371,567	-	1,874,793
Net position, end of year	$ 1,622,501	$ 843,334	$ -	$ 2,465,835

INTERNAL CONTROL, COMPLIANCE

AND

OTHER MATTERS

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

The Honorable Shane Leblanc
St. James Parish Clerk of Court
Convent, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the St. James Parish Clerk of Court as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the St. James Parish Clerk of Court's basic financial statements and have issued our report thereon dated October 23, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the St. James Parish 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 St. James Parish Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the St. James Parish Clerk of Court's internal control.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 did identify a certain deficiency in internal control, described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan as items 2025-001 and 2025-002 which we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the St. James 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*.

St. James Parish Clerk of Court's Response to Findings

The St. James Parish Clerk of Court's response to the findings identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan. The St. James Parish Clerk of Court's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44:6.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
October 23, 2025

ST. JAMES PARISH CLERK OF COURT
Convent, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan

Part I. Current Year Findings and Management's Corrective Action Plan

A. Compliance Findings-

There are no findings reported under this section.

B. Internal Control Findings-

2025-001 Inadequate Segregation of functions within the accounting system.

Fiscal year finding initially occurred: Unknown

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

CRITERIA: The Clerk should have a control policy according to which no person should be given responsibility for more than one related function.

CAUSE: Due to the small number of employees available at the Clerk's office.

EFFECT: The Clerk has employees that are performing more than one related function.

RECOMMENDATION: The Clerk should establish and monitor mitigating controls over functions that are not completely segregated.

MANAGEMENT'S CORRECTION ACTION PLAN: Due to the size of the operations and cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

2024-002 Application of Generally Accepted Accounting Principles (GAAP)

Fiscal year finding initially occurred: 2023

CONDITION: Management and staff lack the expertise and/or experience in the selection and application of generally accepted accounting principles, as applicable to governmental entities in the financial statement preparation process.

CRITERIA: The Clerk's internal control over financial reporting includes those policies and procedures that pertain to its ability to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statement, including the ability of its management and staff to detect potential misstatements that may exist in the financial statements and related disclosures.

CAUSE: The Clerk does not have personnel with the necessary qualifications to perform this function.

EFFECT: Financial statements and related supporting transactions may reflect a material departure from generally accepted accounting principles.

RECOMMENDATION: The Clerk should either hire the personnel needed or outsource this task to ensure the financial statements and transactions are in accordance with GAAP.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Clerk has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP and determined that it is in the best interests of the Clerk to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

Part II. Prior Year Findings:

A. Internal Control Findings-

2024-001 Inadequate segregation of functions within the accounting system.

CONDITION: The Clerk had inadequate segregation of functions within the accounting system due the small number of employees.

RECOMMENDATION: The Clerk should establish and monitor mitigating controls over functions that are not completely segregated.

CURRENT STATUS: Unresolved. See 2025-001

2024-002 Application of Generally Accepted Accounting Principles (GAAP)

CONDITION: Management and staff lack the expertise and/or experience in the selection and application of generally accepted accounting principles, as applicable to governmental entities in the financial statement preparation process.

RECOMMENDATION: The Clerk should either hire the personnel needed or outsource this task to ensure the financial statements and transactions are in accordance with GAAP.

CURRENT STATUS: Unresolved. See 2025-002

ST. JAMES PARISH CLERK OF COURT

Convent, Louisiana

Agreed-Upon Procedures Report

Year Ended June 30, 2025

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Shane Leblanc
and the Louisiana Legislative Auditor

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

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

The procedures and associated findings are as follows:

Written Policies and Procedures

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

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

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

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

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

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

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

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

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

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

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

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

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

Board or Finance Committee

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

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

   b) Observe that the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

   c) Obtain the prior year audit report and observe the unassigned fund balance in the General Fund. If the General Fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the General Fund.

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

Bank Reconciliations

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

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

   b) Bank reconciliations included evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

   c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections (excluding electronic fund transfers)

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

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

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

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

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

   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 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

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

Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing was complete. Randomly select 5 locations (or all locations if less than 5).

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

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

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

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

   e) Only employees/ officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

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

    b) Observe that the disbursement documentation includes evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #9, as applicable.

11. Using the entity's main operating account and the month selected in "Bank Reconciliations" procedure #3, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was:

    a) Approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy.

    b) Approved by the required number of authorized signers per the entity's policy.

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

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

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

    a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

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

14. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, describe the nature of the transaction and noted whether management had compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

15. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly selected 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

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

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

    c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1g).

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

Contracts

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

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

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

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

    c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

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

Payroll and Personnel

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

17. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

18. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #17 above, obtain attendance records and leave documentation for the pay period, and:

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

    b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

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

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

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

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

Ethics

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

21. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

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

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

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

Debt Service

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

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

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

Fraud Notice

This procedure was not subject to testing in Year 2, as no exceptions were identified during the Year 1 testing and the Year 1 audit was submitted timely.

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

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

Information Technology Disaster Recovery/Business Continuity

27. Perform the following procedures, **verbally discussed the results with management, and reported "We performed the procedure and discussed the results with management."**

    a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observed evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

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

    c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

28. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19 and observe evidence that the selected terminated employees have been removed or disabled from the network.

Prevention of Sexual Harassment

29. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

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

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

    a) Number and percentage of public servants in the agency who have completed the training requirements;

    b) Number of sexual harassment complaints received by the agency;

    c) Number of complaints which resulted in a finding that sexual harassment occurred;

    d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

    e) Amount of time it took to resolve each complaint.

Exceptions:

No exceptions were found as a result of applying the procedures listed above except:

Written Policies and Procedures

1. The Clerk does not have sufficient policies and procedures regarding Information Technology Disaster Recovery nor the Prevention of Sexual Harassment.

Bank Reconciliations

2. The bank accounts selected for testing had not been properly reconciled in a timely manner, did not have evidence of management review, and did not have evidence of research of outstanding items greater than 12 months.

Credit Cards

3. The credit card and fuel card selected for testing did not have evidence of review and approval by someone other than the authorized card holder.

4. The credit card transaction selected for testing was not supported by an original itemized receipt and did not have evidence of business/public purpose in writing.

Management's Response:

Management concurs with the exceptions noted and is working to address the deficiencies identified.

We were engaged by the St. James 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 from the Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
October 23, 2025