

**ACADIA PARISH CLERK OF COURT**

Crowley, Louisiana

Financial Report

Year Ended June 30, 2025

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**INDEPENDENT AUDITORS' REPORT**

\* A Professional Accounting Corporation

The Honorable Laura Faul  
Acadia Parish Clerk of Court  
Crowley, Louisiana

**Report on Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Acadia 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 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk of Court's basic financial statements. The justice system funding schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 justice system funding schedules are fairly stated 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 comparative, combining and budgetary comparison schedules 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 November 20, 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  
November 20, 2025

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Statement of Net Position  
June 30, 2025

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets:	
Cash and interest bearing deposits	\$ 198,093
Investments	254,625
Receivables, net	<u>32,792</u>
Total current assets	485,510
Noncurrent assets:	
Capital assets, net	<u>34,643</u>
Total assets	<u>520,153</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to postemployment benefit obligations	818,339
Deferred outflows related to net pension liabilities	<u>347,615</u>
Total deferred outflows of resources	<u>1,165,954</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts and other payables	<u>38,523</u>
Noncurrent liabilities:	
Compensated absence	12,074
Net postemployment benefit obligations	1,600,396
Net pension liability	<u>1,776,355</u>
Total noncurrent liabilities	<u>3,388,825</u>
Total liabilities	<u>3,427,348</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to postemployment benefit obligations	2,531,574
Deferred inflows related to net pension liabilities	<u>357,665</u>
Total deferred inflows of resources	<u>2,889,239</u>
<b>NET POSITION</b>	
Net investment in capital assets	34,643
Unrestricted (deficit)	<u>(4,665,123)</u>
Total net position (deficit)	<u>\$ (4,630,480)</u>

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



ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Statement of Activities  
For the Year Ended June 30, 2025

Activities	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenues and Changes in Net Position
				Governmental Activities
Governmental activities:				
General government	<u>\$2,077,814</u>	<u>\$ 2,348,097</u>	<u>\$ -</u>	\$ 270,283
General revenues:				
				311,632
Intergovernmental revenues				9,535
Licenses and permits				19,913
Interest and investment earnings				<u>148,062</u>
Non-employer pension contribution				489,142
Total general revenues and transfers				
				759,425
Change in net position				
Net position - June 30, 2024 (deficit)				<u>(5,389,905)</u>
Net position - June 30, 2025 (deficit)				<u>\$ (4,630,480)</u>

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

**FUND FINANCIAL STATEMENTS (FFS)**

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Balance Sheet - Governmental Fund  
June 30, 2025

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and interest bearing deposits	\$ 198,093
Investments	254,625
Accounts receivable, net	<u>32,792</u>
Total assets	<u>\$ 485,510</u>
<b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts payable	\$ 32,447
Accrued liabilities	<u>6,076</u>
Total liabilities	<u>38,523</u>
Fund balance:	
Unassigned	<u>446,987</u>
Total liabilities and fund balance	<u>\$ 485,510</u>

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

ACADIA PARISH CLERK OF COURT  
Crowley, 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		\$ 446,987
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:		
Capital assets, net		34,643
The deferred outflows of resources are not a use of current resources and, therefore are not reported in the governmental funds. The deferred outflows of resources are related to the following:		
Net postemployment benefit obligations	\$ 818,339	
Net pension payable	<u>347,615</u>	1,165,954
Long term liabilities are not payable from current resources and, therefore, are not reported in the governmental funds:		
Compensated absences payable	(12,074)	
Net postemployment benefit obligations	(1,600,396)	
Net pension payable	<u>(1,776,355)</u>	\$ (3,388,825)
The deferred inflows of contributions are not available resources, and therefore are not reported in the governmental funds. The deferred inflows of resources are related to the following:		
Net postemployment benefit obligations	(2,531,574)	
Net pension liability	<u>(357,665)</u>	<u>(2,889,239)</u>
Total net position of governmental activities at June 30, 2024		<u>\$ (4,630,480)</u>

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

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

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

	<u>General Fund</u>
Revenues:	
Intergovernmental	\$ 311,632
Licenses and permits	9,535
Charges for services	2,348,097
Interest earnings	<u>19,913</u>
Total revenues	<u>2,689,177</u>
Expenditures:	
Current -	
Personal services and related benefits	1,778,035
Operating services	341,910
Materials and supplies	141,915
Capital Outlay	<u>12,183</u>
Total expenditures	<u>2,274,043</u>
Deficiency of revenues over expenditures	415,134
Fund balance, beginning of year, restated	<u>31,853</u>
Fund balance, end of year	<u>\$ 446,987</u>

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

ACADIA PARISH CLERK OF COURT  
Crowley, 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		\$ 415,134
Government 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 an expenditure on the Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 12,183	
Depreciation expense for the year ended June 30, 2025	<u>(21,985)</u>	(9,802)
Differences between the amount reported as expenses in the statement of activities and those reported as expenditures in the fund financial statements:		
Compensated absence payable	\$ (2,525)	
OPEB benefits	330,383	
Pension expense	<u>(121,827)</u>	206,031
Nonemployer's contributions to the clerk employees pension plan		<u>148,062</u>
Total change in net position for the year ended June 30, 2025 per Statement of Activities		<u>\$ 759,425</u>

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

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Statement of Fiduciary Net Position  
June 30, 2025

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ -
Interest-bearing deposits	<u>2,699,607</u>
Total assets	<u>2,699,607</u>
LIABILITIES	
Due to litigants and others	<u>78,887</u>
NET POSITION	
Restricted for individuals or other governments	<u>\$ 2,620,720</u>

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

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Statement of Changes in Fiduciary Net Position  
June 30, 2025

	<u>Custodial Funds</u>
Additions:	
Suits and successions	\$ 1,586,164
Interest	<u>21,711</u>
Total additions	<u>1,607,875</u>
Reductions:	
Clerk's costs (transferred to general fund)	877,335
Refunds to litigants	200,836
Interest	4,177
Sheriff fees	144,168
Other fees	<u>75,825</u>
Total reductions	<u>1,302,341</u>
Net change in fiduciary net position	305,534
Net position, beginning of year (restated)	<u>2,315,186</u>
Net Position, end of year	<u>\$ 2,620,720</u>

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



ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Acadia 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 a subsequent subsection 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. The Clerk of Court's offices are located in the Parish Court House. The Parish Government pays for the upkeep and maintenance of the courthouse. 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. Custodial funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position at the fund financial statement level.

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

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 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 or meets the following criteria:

- a. Total assets, liabilities, 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, liabilities, 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

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Clerk of Court and is used to account for the operations of the Clerk's office. The various fees and charges due to the Clerk 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 Funds -

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of other funds within the Clerk of Court. The funds accounted for in this category by the Clerk of Court are the custodial funds.

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

The custodial funds are as follows:

Advance Deposit Fund – accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all cost have been paid.

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.

Election Qualifying Fund – accounts for funds collected from individuals qualifying to run for political office and remitted to the appropriate governmental bodies or political committees.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded with 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 are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. 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 when 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.

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

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 \$1,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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

H. Compensated Absence

Employees of the Clerk of Court's office earn vacation and sick leave each year as follows:

Vacation –

- (a) Employees with up to 10 years earn 10 days per year.
- (b) Employees with 10 to 20 years earn 15 days per year.
- (c) Employees with more than 20 years earn 20 days per year.

Sick leave – Sick leave is earned at the rate of one day per month worked.

Vacation leave is accrued annually for the current year only. Unused vacation leave at the end of each hire calendar year is forfeited. Sick leave may be carried over. All accrued time is payable upon termination determined on a pro-rata basis, where the amount payable corresponds to the portion of the annual entitlement earned up to the employee's separation date.

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 futures 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.

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

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 do 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 determined by a formal decision of the Clerk of Court.
- 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.

ACADIA PARISH CLERK OF COURT  
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Notes to Basic Financial Statements (Continued)

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, 2024 there was no amount due to the parish treasurer because the General Fund's fund balance did not exceed one-half of revenues of the General Fund for the last year of the clerk's four-year 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. Revenues and fees, charges and commission for services are recorded when the Clerk of Court is entitled to the funds.

Interest earned on interest-bearing deposits is recorded or accrued as revenue when earned. Substantially all other revenues are recorded when received.

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. 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.

M. Pensions

The net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension, and pension expense, has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Nonemployer contributions are recognized as revenues in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when due.

N. Postemployment Benefits Other than Pensions (OPEB)

The net OPEB liability, deferred outflows of resources, and deferred inflows of resources related to OPEB, and OPEB expense have been determined using the flow of economic resources measurement focus and full accrual basis of accounting.

ACADIA PARISH CLERK OF COURT  
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Notes to Basic Financial Statements (Continued)

O. 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 \$2,897,700 as follows:

	Governmental Activities	Fiduciary Funds	Total
Cash	\$ 4,252	\$ -	\$ 4,252
Time and money-market deposits	193,841	2,699,607	2,893,448
Total	<u>\$ 198,093</u>	<u>\$ 2,699,607</u>	<u>\$ 2,897,700</u>

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) as of June 30, 2025 are secured as follows:

Bank balances	<u>\$ 2,936,601</u>
Federal deposit insurance	\$ 1,175,399
Pledged securities	<u>1,761,202</u>
Total	<u>\$ 2,936,601</u>

Deposits in the amount of \$1,761,202 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities that are held by the pledging institutions, or by its trust department or agent, but not in the Clerk of Court's name (considered to be Category 3 deposits). The Clerk of Court does not have a policy for custodial credit risk.



ACADIA PARISH CLERK OF COURT  
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Notes to Basic Financial Statements (Continued)

(3) Investments

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

	% of Portfolio	Fair Value	Less than One Year
State Investment Pool (LAMP)	100%	<u>\$ 254,625</u>	<u>\$ 254,625</u>

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 investments with a fair value of \$254,625 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 its 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 the investment is in pooled funds 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.

ACADIA PARISH CLERK OF COURT  
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Notes to Basic Financial Statements (Continued)

(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
Furniture and equipment	\$ 237,849	\$ 12,183	\$ 2,939	\$ 247,093
Less: accumulated depreciation	193,404	21,985	2,939	212,450
Net capital assets	<u>\$ 44,445</u>	<u>\$ (9,802)</u>	<u>\$ -</u>	<u>\$ 34,643</u>

Depreciation expense of \$21,985 was charged to the general government function.

(5) Compensated Absences

The following is a summary of long-term liability transactions of the Clerk of Court for the year ended June 30, 2024:

Balance at July 1, 2024	9,549
Net change	2,525
Balance at June 30, 2025	<u>12,074</u>

(6) 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 (System), and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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, 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 allowance 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 Clerk's 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.

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Notes to Basic Financial Statements (Continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System that may be accessed on their website at [www.lasersonline.org](http://www.lasersonline.org).

**Retirement Benefits**

A member or former members shall be eligible for regular retirement benefits upon attaining 12 or more years of credited service, attaining the age of 55 years (age 65 if hired on or after January 1, 2011), and terminating employment. Regular retirement benefits, payable monthly for life, is equal to 3% percent of the member's monthly average final compensation multiplied by the number of years of credited service, not to exceed 100% of the monthly average final compensation. The retirement benefit accrual rate is increased to 3 1/3% for all service credit accrued after June 30, 1999 (for members hired prior to January 1, 2011).

For members hired before July 1, 2006, and who retire prior to January 1, 2011, monthly average final compensation is based on the highest 36 consecutive months, with a limit increase of 10% in each of the last three years of measurement. For members hired after July 1, 2006, monthly average final compensation is based on the highest compensated 60 consecutive months, or successive joined months if service was interrupted, with a limit increase of 10% in each of the last five years of measurement. For members who were employed prior to July 2006 and who retire after December 31, 2010, the period of final average compensation is 36 months plus the number of whole months elapsed since January 1, 2011, not to exceed 60 months.

**Disability Benefits**

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

**Survivor Benefits**

Upon the death of any active contributing member with less than five years of credited service, his/her accumulated contributions are paid to his/her designated beneficiary. Upon the death of any active contributing member with five or more years of credited service, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age. Benefit payments are to commence on the date a member would have first become eligible for normal retirement, assuming continued service until that time. In lieu of a deferred survivor benefit, the surviving spouse may elect benefits payable immediately with benefits reduced 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.

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Notes to Basic Financial Statements (Continued)

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

**Deferred Retirement Option Plan (DROP)**

In lieu of terminating employment and accepting a service retirement allowance, any member of the Fund who is eligible for a service retirement allowance may elect to participate in the Deferred Retirement Option Plan (DROP) for up to 36 months and defer the receipt of benefits. Upon commencement of participation in the plan, active membership in the Fund terminates and the participant's contributions cease; however, employer contributions continue. Compensation and creditable service remain as they existed on the effective date of commencement of participation in the plan. The monthly retirement benefits that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the DROP account.

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

If employment is not terminated at the end of the participation period, payments into the account cease and the member resumes active contributing membership in the Fund. Interest is paid on DROP account balances for members who complete their DROP participation but do not terminate employment. The interest earnings are based on the actual rate of return on funds in such accounts. These interest accruals cease upon termination of employment. Upon termination, the member receives a lump sum payment from the DROP fund equal to the payments made to that fund on his behalf or a true annuity based in his account (subject to approval by the Board of Trustees).

The monthly benefit payments that were being paid into the DROP fund are paid to the retiree and an additional benefit based on his additional service rendered since termination of DROP participation is calculated using the normal method of benefit computation. Prior to January 1, 2011, the average compensation used to calculate the additional benefit is that used to calculate the original benefit unless his period of additional service is at least 36 months. Effective January 1, 2011, the average compensation for members whose additional service is less than 36 months is equal to the lesser amount used to calculate his original benefit or the compensation earned in the period of additional service divided by the number of months of additional service.

For former DROP participants who retire after December 30, 2010, the period used to determine final average compensation for post-DROP service is 36 months plus the number of whole months elapsed from January 1, 2011 to the date of DROP entry. In no event can the entire monthly benefit amount paid to the retiree exceed 100% of the average compensation used to compute the additional benefit. If a participant dies during the period of participation in the program, a lump sum payment equal to his account balance is paid to his named beneficiary or, if none, to his estate.

ACADIA PARISH CLERK OF COURT  
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Notes to Basic Financial Statements (Continued)

**Cost of Living Adjustments**

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

**Contributions**

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2025, that 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 nonemployer contributing entities. Non-employer contributions are recognized as revenue during the year excluded from pension expense. Plan members are required by state statute to contribute 8.25% percent of their annual covered salary, and the Clerk is required to contribute at an actuarially determined rate. The proportionate share of non-employer contributions was \$148,062. The Clerk's contributions to the Plan for the year ending June 30, 2025 was \$264,251.

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

As of June 30, 2025, the Clerk reported a liability of \$1,776,355 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. The Clerk's proportion at that date was 1.067631%, which was a decrease of 0.100123% from its proportion measured as of June 30, 2024.

Pension expense of \$384,227 was recognized for the year ended June 30, 2025.

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Notes to Basic Financial Statements (Continued)

Deferred outflows and inflows of resources related to pensions were reported from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 6,201	\$ 44,992
Change of assumptions	39,100	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	40,013	167,740
Net differences between projected and actual earnings on plan investments	-	144,933
Contributions subsequent to the measurement date	262,301	-
Total	<u>\$ 347,615</u>	<u>\$ 357,665</u>

Deferred outflows of resources of \$262,301 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 year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	
2025	\$ (97,787)
2026	115,703
2027	(166,588)
2028	(123,679)
	<u>\$ (272,351)</u>

**Schedule of Pension Amounts by Employer:**

The schedule of pension amounts by employer displays each employer's allocation of the net pension liability. The schedule of pension amounts by employer was prepared using the allocations included in the schedule of employer allocation.

ACADIA PARISH CLERK OF COURT  
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Notes to Basic Financial Statements (Continued)

**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.

Inflation	2.40%
Salary Increases (merit only)	6.20%
Investment rate of return	6.55%
Mortality rates	Pub- 2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale
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 actuarial assumptions used are based on the assumptions used in the 2024 actuarial funding valuation which (with the exception of mortality) were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2019, unless otherwise specified. In cases where benefit structures were changes after the experience study period, assumptions were based on future expectations.

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

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

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Notes to Basic Financial Statements (Continued)

The best estimates of genetic real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2023, is summarized in the following table:

	<u>Target Asset Allocation</u>	<u>Long-term Expected Portfolio Real Rate of Return</u>
Fixed Income:		
Domestic bonds	30.00%	0.59%
International bonds		0.22%
Domestic Equity	35.00%	2.62%
International Equity	20.00%	1.70%
Real Estate	15.00%	0.68%
	<u>100.00%</u>	<u>5.81%</u>

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.

**Sensitivity of the Clerk's Proportionate Share of Net Pension Liability to Changes in Discount Rate:**

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.55%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.55% or one percentage point higher 7.55% than the current rate.

	1% Decrease 5.55%	Discount Rate 6.55%	1% Increase 7.55%
Total Pension Liability	<u>\$ 2,928,938</u>	<u>\$ 1,776,355</u>	<u>\$ 804,140</u>

**Payables to the System:**

The Clerk did not have any amounts owed to the pension plan as of June 30, 2025.



ACADIA PARISH CLERK OF COURT  
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Notes to Basic Financial Statements (Continued)

(7) Post Retirement Health Care and Life Insurance Benefits (OPEB)

**Plan Description**

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

**Benefits Provided**

The Clerk provides medical, dental, vision, and life insurance benefits for retirees and their dependents. Retirees can continue pre-Medicare health, Medicare Advantage, Medicare Supplemental, vision, dental, and life insurance benefits at retirement, but are required to pay 100% of the premium. Retirees with at least 20 years of service are eligible for payment of 100% of retiree and 0% of dependent premiums by the Clerk.

**Number of Employees Covered**

The following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	13
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>26</u>
Total	<u>39</u>

**Total OPEB Liability**

The Clerk's total OPEB liability of \$1,600,396 was measured as of June 30, 2025, and was determined by an actuarial valuation as of January 1, 2024.

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Notes to Basic Financial Statements (Continued)

*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:

Measurement Date	June 30, 2025
Actuarial Valuation Date	January 1, 2024
Inflation rate	2.40%
Salary Increases	3.25%
Discount Rate	4.81%
Prior Discount Rate	3.97%
Retirees' Share of benefits/Related Cost	None
Healthcare Cost Trend Rates	
Medical:	6.50% for 2025, decreasing 0.25% per year to an ultimate rate of 4.75% for 2032 and later years.
Medicare Advantage:	4.25% for 2025, decreasing 0.25% per year to an ultimate rate of 3.0% for 2030 and later years. Includes 2% per year for aging.

The discount rate was based on the June 30, 2025 S&P Municipal Fund 20-Year High Grade Index Yield. Mortality rates for active employees were based on the PubG.H-2010 Employee Mortality Table, Generational with Projection Scale MP-2021 for males or females, as appropriate. Mortality rates for retirees were based on the PubG.H-2010 Healthy Retiree Mortality Table, Generational with Projection Scale MP-2021 for males or females, as appropriate. The actuarial assumptions used in the valuation were based on those used in the Louisiana Clerks of Court Retirement and Relief Fund valuation and actuarial experience.

**Changes in Total OPEB Liability**

Balance at June 30, 2024	<u>\$1,609,501</u>
Changes for the year:	
Service cost	22,253
Interest	61,987
Change in benefit terms	(93,504)
Differences between expected and actual experience	41,548
Changes in assumptions/inputs	98,493
Benefit payments	<u>(139,882)</u>
Net changes	<u>(9,105)</u>
Balance at June 30, 2025	<u>\$1,600,396</u>

ACADIA PARISH CLERK OF COURT  
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Notes to Basic Financial Statements (Continued)

**Sensitivity of the total OPEB liability to changes in the discount rate.**

The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease 3.81%	Discount Rate 4.81%	1% Increase 5.81%
Total OPEB Liability	<u>\$ 1,793,547</u>	<u>\$ 1,600,396</u>	<u>\$ 1,439,725</u>

**Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate**

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

	1% Decrease 5.50%	Trend Rate 6.50%	1% Increase 7.50%
Total OPEB Liability	<u>\$ 1,435,922</u>	<u>\$ 1,600,396</u>	<u>\$ 1,803,111</u>

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

For the year ended June 30, 2025, the Clerk of Court recognized OPEB expense of \$(704,698). At June 30, 2025, the Clerk of Court reported deferred outflows of resources related to OPEB from the following resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 252,743	\$ 908,000
Changes of assumptions or other inputs	565,596	1,623,574
Total	<u>\$ 818,339</u>	<u>\$ 2,531,574</u>

ACADIA PARISH CLERK OF COURT  
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Notes to Basic Financial Statements (Continued)

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

Years Ended June 30:

2026	\$ (181,237)
2027	(188,479)
2028	(188,479)
2029	(309,274)
2030	(337,271)
Thereafter	<u>(522,499)</u>
Total	<u>\$ (1,727,239)</u>

(8) 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.

(9) Expenditures Reimbursed by the Acadia Parish Police Jury

The Clerk of Court's office is located in the Acadia Parish Courthouse. The Acadia Parish Police Jury pays for the upkeep and maintenance of the courthouse. In addition, the Police Jury reimburses a portion of the Clerk of Court's operating expenditures including, but not limited to, records preservation, equipment, and computer software. During June 30, 2025, the reimbursements made by the Acadia Parish Police Jury amounted to \$292,745.

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

The schedule of compensation, benefits, and other payments to Laura Trahan Faul, Clerk of Court, for the year ended June 30, 2025.

Salary	\$ 143,440
Benefits - insurance	10,952
Benefits - retirement	32,991
Conference travel	3,241
Election expense	<u>2,400</u>
Total	<u>\$ 193,024</u>

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(11) Litigation and Claims

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

(12) Net Position

Net position is presented as a net investment in capital assets and unrestricted on the Clerk's government-wide statement of net position. The Clerk's net position is affected by transactions that resulted in the recognition of deferred outflows of resources and deferred inflows of resources, and the difference between the deferred outflows of resources and the deferred inflows of resources and the balance of related assets or liabilities is significant. As described in Notes 6 and 7, the Clerk's recognition of net pension liability and OPEB obligations in accordance with GASBS Nos. 68 and 75, respectively, significantly affected the Clerk's unrestricted component of net position as of June 30, 2025.

(13) 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.

## **REQUIRED SUPPLEMENTARY INFORMATION**

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

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

	Budget		Actual	Variance - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 28,262	\$ 301,452	\$ 311,632	\$ 10,180
Licenses and permits	11,193	9,180	9,535	355
Charges for services	2,748,056	2,335,903	2,348,097	12,194
Interest earnings	11,473	16,062	19,913	3,851
Total revenues	<u>2,798,984</u>	<u>2,662,597</u>	<u>2,689,177</u>	<u>26,580</u>
Expenditures:				
Current -				
Personal services and related benefits	2,045,000	1,868,877	1,778,035	90,842
Operating services	658,000	370,071	341,910	28,161
Materials and supplies	330,000	163,578	141,915	21,663
Capital outlay	9,000	13,000	12,183	817
Total expenditures	<u>3,042,000</u>	<u>2,415,526</u>	<u>2,274,043</u>	<u>141,483</u>
Excess (deficiency) of revenues over expenditures	(243,016)	247,071	415,134	168,063
Fund balance, beginning of year, restated	<u>31,853</u>	<u>31,853</u>	<u>31,853</u>	<u>-</u>
Fund balance, end of year	<u>\$ (211,163)</u>	<u>\$ 278,924</u>	<u>\$ 446,987</u>	<u>\$ 168,063</u>

See notes to the required supplementary information.

ACADIA PARISH CLERK OF COURT  
Crowley, 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	2018
<b>Total OPEB Liability</b>								
Service cost	\$ 22,253	\$ 90,984	\$ 88,120	\$ 92,919	\$ 171,017	\$ 106,951	\$ 93,402	\$ 90,682
Interest	61,987	156,523	150,825	101,758	119,673	111,820	105,060	116,390
Change of benefit terms	(93,504)	(756,964)	-	-	-	-	-	-
Differences between expected and actual experience	41,548	(995,928)	9,118	168,030	(136,766)	347,763	(401,737)	(2,306)
Changes of assumptions	98,493	(811,291)	(210,230)	(1,501,898)	388,736	739,394	461,723	-
Benefit payments and net transfers	<u>(139,882)</u>	<u>(75,657)</u>	<u>(70,552)</u>	<u>(66,474)</u>	<u>(44,051)</u>	<u>(52,931)</u>	<u>(59,522)</u>	<u>(79,178)</u>
Net changes	(9,105)	(2,392,333)	(32,719)	(1,205,665)	498,609	1,252,997	198,926	125,588
Total OPEB liability - beginning	<u>1,609,501</u>	<u>4,001,834</u>	<u>4,034,553</u>	<u>5,240,218</u>	<u>4,741,609</u>	<u>3,488,612</u>	<u>3,289,686</u>	<u>3,164,098</u>
Total OPEB liability - ending	<u>\$ 1,600,396</u>	<u>\$ 1,609,501</u>	<u>\$ 4,001,834</u>	<u>\$ 4,034,553</u>	<u>\$ 5,240,218</u>	<u>\$ 4,741,609</u>	<u>\$ 3,488,612</u>	<u>\$ 3,289,686</u>
Covered employee payroll	\$ 915,775	\$ 1,112,579	\$ 1,148,479	\$ 1,115,028	\$ 1,082,353	\$ 1,050,828	\$ 1,049,228	\$ 1,018,668
Total OPEB liability as a percentage of covered-employee payroll	174.76%	144.66%	348.45%	361.83%	484.15%	451.23%	332.49%	322.94%
Discount rate	4.81%	3.97%	3.86%	3.69%	1.92%	2.45%	3.13%	3.62%

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

See notes to the required supplementary information.



ACADIA PARISH CLERK OF COURT  
Crowley, 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\*

<u>Year ended June 30,</u>	<u>Employer Proportion of the Net Pension Liability (Asset)</u>	<u>Employer Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2025	1.067631%	\$1,776,355	\$1,140,869	155.7%	83.09%
2024	1.167754%	2,512,126	1,241,012	202.4%	77.56%
2023	1.629700%	2,882,808	1,145,982	251.6%	74.09%
2022	0.503500%	2,916,885	1,156,523	252.2%	76.05%
2021	1.112200%	2,675,885	1,102,834	242.6%	72.09%
2020	1.084700%	1,969,852	1,054,716	186.8%	77.93%
2019	1.083100%	1,801,451	1,005,592	179.1%	79.07%
2018	1.125400%	1,702,706	1,015,763	169.3%	79.69%
2017	1.157600%	2,141,473	1,060,413	210.8%	74.17%
2016	1.185400%	1,776,112	1,082,794	167.7%	78.13%

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

*This schedule is intended to show information for 10 years.*

See notes to the required supplementary information.

ACADIA PARISH CLERK OF COURT  
Crowley, 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	\$ 264,251	\$ 264,251	\$ -	\$ 915,775	28.86%
2024	262,400	262,400	-	1,140,869	23.00%
2023	270,931	276,125	(5,194)	1,241,012	22.25%
2022	260,369	259,978	391	1,145,982	22.69%
2021	209,539	242,870	(33,331)	1,156,523	21.00%
2020	209,538	209,538	-	1,102,834	19.00%
2019	191,062	200,396	(9,334)	1,054,716	19.00%
2018	191,062	193,004	(1,942)	1,005,592	19.19%
2017	193,074	193,074	-	1,015,763	19.01%
2016	200,537	200,537	-	1,060,413	18.91%

*This schedule is intended to show information for 10 years.*

See notes to the required supplementary information.

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Notes to Required Supplementary Information

(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 is prepared and submitted to the Clerk of Court for the fiscal year 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 is 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 a 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 included in the accompanying financial statements are as originally adopted and as finally amended by the Clerk of Court.

(2) Pension Plans

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized on 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.

(3) Other Postemployment Benefits

- a. Benefit Changes – There were no changes of benefit terms.
- b. Changes of Assumptions – The discount rate increased from 3.97% to 4.81% for the year ended June 30, 2025.

## **SUPPLEMENTARY INFORMATION**

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Justice System Funding Schedule - Receiving Entity  
As Required by Act 87 of the 2020 Regular Legislative Session  
For the Year Ended June 30, 2025

	First Six Month Period Ended <u>12/31/2024</u>	Second Six Month Period Ended <u>6/30/2025</u>
<b>Cash Basis Presentation</b>		
Receipts from:		
Acadia Parish Sheriff/Civil Fees	\$ <u>13,061</u>	\$ <u>32,824</u>
Total Receipts	\$ <u>13,061</u>	\$ <u>32,824</u>

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity  
As Required by Act 87 of the 2020 Regular Legislative Session  
For the Year Ended June 30, 2025

	First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 6/30/2025
<b>Cash Basis Presentation</b>		
Beginning Balance of Amounts Collected	\$ 1,688,950	\$ 1,845,346
Add: Collections		
Civil Fees	771,896	796,751
Interest earned	2,046	2,516
Subtotal collections	773,942	799,267
Less: Disbursements to Governments and Nonprofits		
Acadia Parish Sheriff/Civil Fees	41,522	50,847
Allen Parish Sheriff /Civil Fees	88	426
Ascension Parish Sheriff /Civil Fees	237	283
Assumption Parish Sheriff /Civil Fees	32	-
Avoyelles Parish Sheriff /Civil Fees	32	109
Beauregard Parish Sheriff /Civil Fees	107	-
Bossier Parish Sheriff /Civil Fees	50	100
Caddo Parish Sheriff /Civil Fees	592	120
Calcasieu Parish Sheriff /Civil Fees	2,943	812
Cameron Parish Sheriff /Civil Fees	145	-
De Soto Parish Sheriff /Civil Fees	-	59
East Baton Rouge Sheriff /Civil Fees	8,414	7,576
East Carroll Sheriff /Civil Fees	-	32
East Feliciana Sheriff /Civil Fees	-	53
Evangeline Parish Sheriff/Civil Fees	1,179	225
Iberia Parish Sheriff /Civil Fees	655	514
Jefferson Parish Sheriff /Civil Fees	1,664	1,110
Lafayette Parish Sheriff /Civil Fees	8,439	8,646
Lafourche Parish Sheriff /Civil Fees	131	-
La Salle Parish Sheriff /Civil Fees	33	62
Livingston Parish Sheriff /Civil Fees	217	300
Natchitoches Parish Sheriff /Civil Fees	89	-
Orleans Parish Sheriff/Civil Fees	690	370
Ouachita Parish Sheriff /Civil Fees	20	169
Rapides Parish Sheriff /Civil Fees	472	172
Red River Parish Sheriff /Civil Fees	-	32

(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  
For the Year Ended June 30, 2025

	First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 6/30/2025
Richland Parish Sheriff /Civil Fees	-	30
Sabine Parish Sheriff /Civil Fees	41	-
St. Charlse Parish Sheriff /Civil Fees	-	10
St. James Parish Sheriff /Civil Fees	57	-
St. John the Baptist Parish Sheriff /Civil Fees	73	-
St. Mary Parish Sheriff /Civil Fees	221	136
St. Tammany Parish Sheriff /Civil Fees	494	506
Tangipahoa Parish Sheriff /Civil Fees	-	54
Terrebonne Parish Sheriff /Civil Fees	50	28
Vermillion Parish Sheriff /Civil Fees	1,050	495
Webster Parish Sheriff /Civil Fees	-	40
West Baton Rouge Parish Sheriff /Civil Fees	-	46
Winn Parish Sheriff /Civil Fees	10	-
15th JDC Court/Civil Fees	9,365	10,185
Secretary of State/Civil Fees	3,400	4,400
Louisiana State Treasurer/Civil Fees	18,977	20,842
LA Supreme Court/Civil Fees	321	374
Third Circuit Clerk of Court/Civil Fees	1,361	682
Less: Amounts Retained by Collecting Agency		
Civil Fee Refunds	447,180	430,155
Interest earnings	2,007	2,169
Less: Disbursements to Individuals/3rd Party Collection or Other Disbursements to Individuals	<u>60,675</u>	<u>119,792</u>
Subtotal Disbursements/Retainage	<u>617,546</u>	<u>664,237</u>
Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 1,845,346</u>	<u>\$ 1,980,376</u>

## **OTHER INFORMATION**



ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Comparative Statement of Net Position  
June 30, 2025 and 2024

	Governmental Activities	
	2025	2024
<b>ASSETS</b>		
Current assets:		
Cash and interest bearing deposits	\$ 198,093	\$ 195,508
Investments	254,625	20,089
Receivables, net	32,792	41,670
Total current assets	485,510	257,267
Noncurrent assets:		
Capital assets, net	34,643	44,445
Total assets	520,153	301,712
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows related to postemployment benefit obligations	818,339	933,688
Deferred inflows related to net pension liability	347,615	754,942
Total deferred outflows of resources	1,165,954	1,688,630
<b>LIABILITIES</b>		
Current liabilities:		
Accounts and other payables	38,523	225,414
Noncurrent liabilities:		
Compensated absence	12,074	9,549
Postemployment benefit obligations	1,600,396	1,609,501
Net pension liability	1,776,355	2,512,126
Total noncurrent liabilities	3,388,825	4,131,176
Total liabilities	3,427,348	4,356,590
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows related to postemployment benefit obligations	2,531,574	2,968,201
Deferred inflows related to net pension liability	357,665	55,456
Total deferred inflows of resources	2,889,239	3,023,657
<b>NET POSITION</b>		
Net investment in capital assets	34,643	44,445
Unrestricted net position (deficit)	(4,665,123)	(5,434,350)
Total net position (deficit)	\$ (4,630,480)	\$ (5,389,905)

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana  
General Fund

Comparative Balance Sheet  
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<b>ASSETS</b>		
Cash and interest bearing deposits	\$ 198,093	\$ 195,508
Investments	254,625	20,089
Accounts receivable, net	<u>32,792</u>	<u>41,670</u>
Total assets	<u>\$ 485,510</u>	<u>\$ 257,267</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	\$ 32,447	\$ 218,239
Accrued liabilities	<u>6,076</u>	<u>7,175</u>
Total liabilities	<u>38,523</u>	<u>225,414</u>
Fund balance:		
Unassigned, restated in prior year	<u>446,987</u>	<u>31,853</u>
Total liabilities and fund balance	<u>\$ 485,510</u>	<u>\$ 257,267</u>

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana  
General Fund

Budgetary Comparison Schedule  
Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended June 30, 2025  
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Budget		2025	Variance -	2024
	Original	Final	Actual	Positive (Negative)	Actual
Revenues:					
Intergovernmental	\$ 28,262	\$ 301,452	\$ 311,632	\$ 10,180	\$ 313,200
Licenses and permits	11,193	9,180	9,535	355	10,285
Charges for services	2,748,056	2,335,903	2,348,097	12,194	2,325,386
Interest earnings	11,473	16,062	19,913	3,851	16,634
Total revenues	<u>2,798,984</u>	<u>2,662,597</u>	<u>2,689,177</u>	<u>26,580</u>	<u>2,665,505</u>
Expenditures:					
Current -					
Personal services and related benefits	2,045,000	1,868,877	1,778,035	90,842	2,000,324
Operating services	658,000	370,071	341,910	28,161	585,993
Materials and supplies	330,000	163,578	141,915	21,663	162,555
Capital outlay	9,000	13,000	12,183	817	-
Total expenditures	<u>3,042,000</u>	<u>2,415,526</u>	<u>2,274,043</u>	<u>141,483</u>	<u>2,748,872</u>
Excess (deficiency) of revenues over expenditures	(243,016)	247,071	415,134	168,063	(83,367)
Fund balance, beginning of year	<u>31,853</u>	<u>31,853</u>	<u>31,853</u>	<u>-</u>	<u>115,220</u>
Fund balance, end of year	<u>\$ (211,163)</u>	<u>\$ 278,924</u>	<u>\$ 446,987</u>	<u>\$ 168,063</u>	<u>\$ 31,853</u>

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana  
General Fund

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

	2025				
	Budget			Variance -	2024
	Original	Final	Actual	Favorable (Unfavorable)	Actual
Revenues:					
Intergovernmental revenue -					
Acadia Parish Police Jury	\$ -	\$ 285,268	\$ 292,745	\$ 7,477	\$ 283,650
State supplemental compensation	28,262	16,184	18,887	2,703	29,550
Total intergovernmental revenue	28,262	301,452	311,632	10,180	313,200
Licenses and permits -					
Marriage licenses	11,193	9,180	9,535	355	10,285
Total Licenses and permits	11,193	9,180	9,535	355	10,285
Charges for services -					
Civil fees	1,282,209	869,880	877,335	7,455	897,133
Criminal costs	95,145	43,724	42,774	(950)	84,300
Certificates	104,379	20,358	21,209	851	39,261
Election fees	16,231	34,780	34,624	(156)	34,993
Recording fees	1,035,673	997,010	1,000,589	3,579	920,642
Service fees	87,371	43,760	43,100	(660)	53,699
Subscriptions	13,433	128,858	130,942	2,084	88,210
Portal fees	40,017	37,176	36,875	(301)	26,740
Certified copies	69,400	143,627	142,202	(1,425)	163,988
Other	4,198	16,730	18,447	1,717	16,420
Total charges for services	2,748,056	2,335,903	2,348,097	12,194	2,325,386
Interest earned -					
Interest earned	11,473	16,062	19,913	3,851	16,634
Total revenues	\$ 2,798,984	\$ 2,662,597	\$ 2,689,177	\$ 26,580	\$ 2,665,505

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana  
General Fund

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

	2025				
	Budget			Variance -	2024
	Original	Final	Actual	Favorable (Unfavorable)	Actual
Current:					
Personal services and related benefits -					
Salaries:					
Clerk	\$ 150,000	\$ 143,440	\$ 143,440	\$ -	\$ 167,939
Deputy clerks	950,000	893,043	893,574	(531)	1,009,607
Other	85,000	48,416	47,143	1,273	36,085
Payroll taxes	95,000	36,538	15,531	21,007	15,000
Group insurance	390,000	383,842	384,196	(354)	490,719
Pension	375,000	363,598	294,151	69,447	280,974
Total personal services and related benefits	2,045,000	1,868,877	1,778,035	90,842	2,000,324
Operating services -					
Professional fees	265,000	153,732	138,343	15,389	360,943
Insurance	52,000	11,294	1,294	10,000	24,288
Election expense allowance	12,000	4,606	4,238	368	3,518
Travel and education	30,000	10,051	10,400	(349)	13,422
Telephone/Utilities	67,000	37,594	34,733	2,861	37,005
Postage	62,000	47,257	48,185	(928)	19,863
Fees	105,000	85,624	86,604	(980)	99,310
Maintenance	65,000	19,913	18,113	1,800	27,644
Total operating services	658,000	370,071	341,910	28,161	585,993
Materials and supplies -					
Office supplies	115,000	74,015	72,428	1,587	55,527
Equipment expense	165,000	77,402	58,477	18,925	93,942
Dues and subscriptions	50,000	12,161	11,010	1,151	13,086
Total materials and supplies	330,000	163,578	141,915	21,663	162,555
Capital outlay	9,000	13,000	12,183	817	-
Total expenditures	\$3,042,000	\$2,415,526	\$2,274,043	\$141,483	\$2,748,872

## **FIDUCIARY FUND TYPE - AGENCY FUNDS**

### **Advance Deposit Fund -**

The 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.

### **Election Qualifying Fund -**

The Election Qualifying Fund accounts for funds collected from individuals qualifying to run for political office and remitted to the appropriate governmental bodies or political committees.

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana  
Fiduciary Funds - Custodial Funds

Combining Statement of Fiduciary Net Position  
June 30, 2025

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Election Qualifying</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash	\$ -	\$ -	\$ -	\$ -
Interest-bearing deposits	<u>1,980,376</u>	<u>719,231</u>	<u>-</u>	<u>2,699,607</u>
Total assets	<u>\$ 1,980,376</u>	<u>\$ 719,231</u>	<u>\$ -</u>	<u>\$ 2,699,607</u>
<b>LIABILITIES</b>				
Due to litigants and others	<u>\$ 78,887</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,887</u>
<b>NET POSITION</b>				
Restricted for individuals or other governments	<u>\$ 1,901,489</u>	<u>\$ 719,231</u>	<u>\$ -</u>	<u>\$ 2,620,720</u>

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana  
Fiduciary Funds - Custodial Funds

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

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Election Qualifying</u>	<u>Totals</u>
<b>Additions:</b>				
Suits and successions	\$ 1,568,647	\$ 17,517	\$ -	\$ 1,586,164
Interest	<u>4,716</u>	<u>16,995</u>	<u>-</u>	<u>21,711</u>
Total additions	<u>1,573,363</u>	<u>34,512</u>	<u>-</u>	<u>1,607,875</u>
<b>Reductions:</b>				
Clerk's costs (transferred to general fund)	877,335	-	-	877,335
Refunds to litigants	196,336	4,500	-	200,836
Interest	4,177	-	-	4,177
Sheriff fees	144,168	-	-	144,168
Other fees	<u>75,825</u>	<u>-</u>	<u>-</u>	<u>75,825</u>
Total reductions	<u>1,297,841</u>	<u>4,500</u>	<u>-</u>	<u>1,302,341</u>
Net change in fiduciary net position	275,522	30,012	-	305,534
Net position, beginning of year	<u>1,625,967</u>	<u>689,219</u>	<u>-</u>	<u>2,315,186</u>
Net Position, end on year	<u>\$ 1,901,489</u>	<u>\$ 719,231</u>	<u>\$ -</u>	<u>\$ 2,620,720</u>



**INTERNAL CONTROL, COMPLIANCE  
AND  
OTHER MATTERS**

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

The Honorable Laura T. Faul  
Acadia Parish Clerk of Court  
Crowley, 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 Acadia 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 Acadia Parish Clerk of Court's basic financial statements and have issued our report thereon dated November 5, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Clerk of Court's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk of Court's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan as items 2025-001 through 2025-003 that we consider to be material weaknesses.

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

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

## **Acadia Parish Clerk of Court's Response to Findings**

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

## **Purpose of this Report**

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

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
November 20, 2025

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended June 30, 2025

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

**A. Internal Control Findings-**

**2025-001 Inadequate Segregation of Accounting Functions**

Fiscal year finding initially occurred: Unknown

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

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

Cause: Due to the size of the Clerk, there are a small number of available employees.

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 Corrective Action Plan: Due to the size of the operations and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

**2025-002 Inadequate Controls Over Financial Statement Preparation**

Fiscal year finding initially occurred: 2024

Criteria: The Clerk of Court should be able to record financial transactions and prepare financial statements in accordance with GAAP.

Condition: The Clerk of Court does not have a staff person who has the qualifications and training necessary to apply generally accepted accounting principles (GAAP) in recording the Clerk of Court's financial transactions or preparing its financial statements, including the related notes.

Cause: The Clerk of Court does not have personnel with the qualifications needed to perform this function.

Effect: The Clerk of Court's financial transactions and financial statements may not be prepared in accordance with GAAP.

Recommendation: The Clerk of Court should outsource this task to ensure the financial statements and transactions are in accordance with GAAP.

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended June 30, 2025

Management's Corrective Action Plan: The Clerk of Court 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 interest of the Clerk of Court to outsource this task to the independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

**2025-003 Inadequate Recordation of Transactions and Reconciliations of Account Balances**

Fiscal year finding initially occurred: 2024

Criteria: During the audit, significant audit adjustments were made to correct financial statement amounts to their proper balances based on support acquired during the audit. Without reliance on the auditor's procedures, these adjustments would not have been detected, which could lead to balances being misstated at year end.

Condition: Management of the Clerk of Court should maintain appropriate policies and procedures to correctly record, adjust, and reconcile significant financial account balances to ensure they are properly stated monthly and at year end.

Cause: The Clerk did not have proper internal control procedures to monitor the financial transactions of the Clerk. Additionally, the Clerk did not have proper procedures to reconcile significant account balances for presentation in the financial statements.

Effect: The Clerk of Court's financial statements could be materially misstated if proper internal controls over financial reporting are not in place.

Recommendation: The Clerk of Court should implement policies and procedures to monitor the financial transactions of the Clerk and to ensure that all significant account balances are properly reconciled.

Management's Corrective Action Plan: The Clerk will implement policies and procedures to ascertain that transactions are properly recorded, and account balances are reconciled to the general ledger on a timely basis.

**B. Compliance Findings-**

There are no findings to report under this section

**C. Management Letter**

There are no findings to report under this section

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended June 30, 2025

Part II. Prior Year Findings

A. Internal Control Findings-

**2024-001 Inadequate Segregation of Accounting Functions**

Fiscal year finding initially occurred: Unknown

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

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

Current Status: Unresolved. See finding 2025-001

**2024-002 Inadequate Controls Over Financial Statement Preparation**

Fiscal year finding initially occurred: 2024

Condition: The Clerk of Court does not have a staff person who has the qualifications and training necessary to apply generally accepted accounting principles (GAAP) in recording the Clerk of Court's financial transactions or preparing its financial statements, including the related notes.

Recommendation: The Clerk of Court should outsource this task to ensure the financial statements and transactions are in accordance with GAAP.

Current Status: Unresolved. See finding 2025-002

**2024-003 Inadequate Controls Over Bank Reconciliations**

Fiscal year finding initially occurred: 2024

Condition: The Clerk did not properly reconcile all bank accounts throughout the fiscal year.

Recommendation: The Clerk should ensure internal

Current Status: Resolved

**2024-004 Inadequate Recordation of Transactions and Reconciliations of Account Balances**

Fiscal year finding initially occurred: 2024

ACADIA PARISH CLERK OF COURT  
Crowley, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended June 30, 2025

Condition: Management of the Clerk of Court should maintain appropriate policies and procedures to correctly record, adjust, and reconcile significant financial account balances to ensure they are properly stated monthly and at year end.

Recommendation: The Clerk of Court should implement policies and procedures to monitor the financial transactions of the Clerk and to ensure that all significant account balances are properly reconciled.

Current Status: Unresolved. See finding 2025-003

**2024-005 Reconciliation of Advanced Deposit Fund**

Fiscal year finding initially occurred: 2024

Condition: The Clerk did not have adequate procedures in place to reconcile individual suit balances in the Clerk's Advanced Deposit Fund with the corresponding unsettled deposits.

Recommendation: The Clerk should establish policies and procedures to reconcile the individual suit balances in the Clerk's Advanced Deposit Fund with the corresponding unsettled deposits.

Current Status: Resolved

**B. Compliance Findings-**

**2024-006 Budget Deficit**

Fiscal year finding initially occurred: 2024

Condition: The Clerk budgeted expenditures over amounts available for the General Fund.

Recommendation: The Clerk should adopt policies and procedures that prevent the Clerk from budgeting expenditures in excess of available amounts.

Current Status: Resolved

**2024-007 Procurement**

Fiscal year finding initially occurred: 2024

Condition: The Clerk did not maintain the proper documentation to ensure that items were properly procured.

Recommendation: Adequate policies and procedures should be implemented to ensure compliance with Louisiana Revised Statutes.

Current Status: Resolved

**ACADIA PARISH CLERK OF COURT**  
Crowley, Louisiana

**Agreed-Upon Procedures Report**

Year Ended June 30, 2025



# KOLDER, SLAVEN & COMPANY, LLC

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Laura Faul,  
Acadia Parish Clerk of Court  
and the Louisiana Legislative Auditor

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

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#### ***Board or Finance Committee***

**(The Clerk does not have a Board or Finance Committee; therefore, this procedure is not applicable.)**

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 reference or include 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 reference or include 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***

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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 selected 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 observed 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 within 1 month of the date the reconciliation was prepared (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)***

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***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 procedure #3 under “Bank Reconciliations” above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *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)***

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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)***

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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)***

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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 select 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](http://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***

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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.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- 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, agree 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***

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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.
  - d) 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***

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***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***

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***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, inspected debt covenants, obtain supporting documentation for the reserve balance and payments, and agreed 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***

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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 Clerk 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.

**The Clerk represented that there were no misappropriations of public funds and assets during the fiscal year.**

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***

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***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.***

27. Perform the following procedures, **verbally discussed the results with management, and report “We performed the procedure and discussed the results with management.”**

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
  - b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
  - c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observed 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.
29. Using the 5 randomly selected employees/ officials from Payroll and Personnel procedure #17, obtain cybersecurity training documentation from management and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267 as follows:
- a) Hired before June 9, 2020 – completed the training; and
  - b) Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.

### ***Prevention of Sexual Harassment***

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30. 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.
31. 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).
32. Obtain the entity's annual sexual harassment report for the current fiscal period, observed 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:**

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

**Written Policies and Procedures**

1. The entity has insufficient policies for the following: a) Purchasing – how vendors are added to the vendor list; b) Payroll/Personnel – payroll processing; c) Contract – types of services requiring written contracts, standard terms and conditions, legal review, and the monitoring process; d) Ethics – a system to monitor possible ethics violations, and a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

**Bank Reconciliations**

2. One bank reconciliation did not include evidence that written evidence that a member of management or board member who does not handle cash, post ledgers, or issues checks has reviewed each bank reconciliation within 1 month the reconciliation was prepared.

**Payroll/Personnel**

3. Four employees pay rates could not be agreed to the authorized salary/payrate due to the personnel files not properly updated.

**Management's Response:**

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

We were engaged by Acadia 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 Acadia Parish Clerk of Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
November 20, 2025